



2024 rate classification of industries





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Premium assessment rates (per \$100 of payroll) Average premium rate \$1.28 Minimum annual premium of \$100 Maximum assessable wage \$99,945 Minimum personal coverage \$29,120

Effective Jan. 1, 2024

Classification of industries

The Saskatchewan WCB uses 10 rate classes to determine employer premiums.

Class	Industry description
Class A	Agriculture
Class B	Building Construction
Class C	Commodity - Wholesale - Retail
Class D	Development - Mineral Resources
Class G	Government and Municipal
Class M	Manufacturing and Processing
Class R	Road Construction
Class S	Service Industry
Class T	Transportation, Warehousing
Class U	Utility Operations

These classes are made up of 50 rate codes.

A rate code has three digits, with the class being identified first.

Premium assessment rates are set annually at the rate code level.

Premium assessment rates

Effective Jan. 1, 2024

Rate per \$100 of payroll

Employers are classified by industry into a fivedigit code, comprised of three digits for the rate code and two digits for the subcode.

The Act cited in this booklet refers to *The Saskatchewan Workers' Compensation Act,* 2013.

Online accounts

Visit our website at <u>wcbsask.com</u> to view general account information about your business

Class A Agriculture

Rate code A11 – Light Agriculture Operations

Subcodes:

- 01 Artificial insemination
- Poultry farming (voluntary) 02
- 03 Tree or shrub nurseries
- 06 Commercial fishing (voluntary)
- 07 Trapping (voluntary)
- 08 Fur farming (voluntary)
- 09 Wild rice growing (voluntary)
- 10 Fish hatcheries (voluntary)
- 12 Market gardening
- 14 Piggery (voluntary)
- 15 Honey processing and apiaries
- 16 Operation of feedlots or other livestock vards (voluntary)
- 17 Operation of stockyards with railway entry
- 18 Auctioneering of livestock and/or machinery
- 19 Lawn maintenance, snow removal (small equipment). garden tilling, horticulture
- 20 Riding academies, stables
- 22 Tree planting

Premium rate\$2.26

Rate code A21 – Farming and Ranching

Subcodes:

- 01 Grain or mixed farming (voluntary)
- 02 Ranching, dairy farming (voluntary)
- 03 Grazing co-operatives (voluntary)
- 04 Custom harvesting (voluntary), sod farming, other farming (not voluntary)
- 06 Fertilizer and chemical application
- 07 Vegetation control, mosquito and tree spraying

Premium rate\$1.55

Rate code A31 – Grain Elevators and Inland Terminals

Subcodes:

01 Operation of grain elevators, inland terminals and grain handlers

Premium rate\$0.68

Class B **Building Construction**

Rate code B11 – Construction Trades

Subcodes:

- Plumbing, heating, roto-rooter service, air conditioning, 01 furnace repair and service, sewer and water maintenance
- 02 Dairy equipment installation, livestock feeding equipment installation
- 03 Fire sprinkler installation
- 04 Commercial kitchen and cafeteria equipment installation
- 05 All electrical work, solar panel installation
- 07 Mechanical sheet metal work and duct work
- 09 General mechanical contracting offering a combination of all related trades
- 10 Refrigeration exclusively
- 11 Manual chimney sweeps
- 16 Swimming pool installation, residential and commercial

- 18 TV and radio antenna erection, lightning rod installation and wind velocity monitoring
- 21 Satellite dish system installation
- 24 Overhead door installation
- 26 Vacuum systems installation
- 27 On-site cabinet making and installation, including incidental shop fabrication as a business

Premium rate\$1.82

Rate code B12 – Residential Construction

Subcodes:

- 01 Painting, sandblasting, decorating, wallcovering, spravtex, stippling
- 02 Acoustic ceilings, residential and other interior renovations, metal studs, movable partitions, handvman service, carpentry
- Home owner construction for self (voluntary) 03
- 04 Residential construction
- 05 Construction project management
- 07 Insulation installation and removal, including mechanical blown rigid plus rock wool, excluding roof insulation
- 12 Marina and wharf construction
- 13 Window cleaning as a business
- 14 Service station maintenance and renovations
- 15 Install fire escapes and iron stairs, miscellaneous metal installation, playground apparatus installation, stage construction and assembly
- Industrial maintenance at industrial sites 16
- Dampproofing 17
- 18 Steam cleaning of buildings
- 20 Fence erection
- 21 Stuccoing and plastering
- 22 Outdoor sign erection, advertising, display work and sign painting including erection
- 23 Elevator and escalator installation
- 24 Siding application, eavestroughing, soffits, fascia, custom flashing and cladding
- 26 Framing
- 27 Construction of wood frame farm buildings

Premium rate\$2.70

Rate code B13 – Commercial, Industrial Construction Subcodes:

- 01 Floor covering installation and repair
- 04 Door, window and glass installation, commercial glazing
- 05 Erection of metal bins, granaries, commercial and non-commercial quonsets, feed and storage installation
- 07 Paving stone installation
- 08 Construction of grain elevators and inland terminals
- 09 Greenhouse construction and installation
- 10 Caisson work and pile driving
- 11 Underwater work incidental with industry subject to the Act
- 12 Industrial construction, such as boilers, conveyors' scales, mine buildings, oilfield construction, oil derricks, silos, water towers, tanks, filtration and sewage plants, pumping stations, compressor stations, refinery stations, treater houses, dragline erection, chimney stacks, tower construction and services, industrial plant work, industrial pipefitting
- 13 Precast concrete erection
- 14 Concrete work, cement finishing, guniting, grouting, parging, epoxy flooring, rubber pavement, reinforcing steel, placing mesh and other steel specialties.

- 15 Concrete reservoirs, concrete bridge approaches
- 16 Drywall including boarding, taping and incidental spraytex,
- stippling, metal studs and acoustic ceilings 17 Commercial construction and renovations such as
- apartment buildings, office buildings, etc. 18 Bricklaying and masonry, refractory lining work, marble
- and stone setting
- 20 Roofing, shingle, tar and gravel, asphalt, metal and roof insulation
- 21 Scaffolding
- 22 Structural steel

Premium rate\$1.98

Class C Commodity – Wholesale – Retail

Rate code C12 – Light Commodity Marketing

Subcodes:

- 01 Dry goods, clothing stores, milliners, wig shops, leather goods, shoe stores (including repair), safety supplies, medical supplies
- 02 Tailoring and seamstressing, sewing machine sales and service
- 03 Book stores, stationery stores, school supply stores, music stores, photo shops, craft and hobby shops, art galleries, picture framing stores, clock manufacturing and repairs
- 04 Piano tuning
- 05 Florists, interior landscaping
- 06 Trophies and medals
- 07 Handicraft sales
- 08 Tobacco & vape stores, health foods, cannabis retail
- 09 Pool halls, bowling alleys, indoor recreational facility
- 10 Theatres
- 11 Paint and wallpaper
- 12 Veterinary supplies, pet shops, garden and seed supplies
- 13 Retail drugs and pharmacies
- 14 Barbering supplies
- 15 Liquor vendors, beer and wine stores, sale of beer and wine making supplies
- 16 Second hand, thrift store
- 17 Computer sales and service, business machines, office equipment, inventory work
- 18 Optical outlets
- 20 Pharmaceutical preparations and manufacturing, manufacture of plastic items
- 21 Bookbinding
- 22 Electronic component assembly
- 23 Graphic design
- 24 Advertising and communications agencies, auctioneering platforms, e-commerce platforms and direct mail services
- 25 Newspaper and other publishing, without on-site printing

Premium rate\$0.65

Rate code C32 – Grocery, Department Stores, Hardware

Subcodes:

- 01 Grocery with meats
- 02 Appliance repair, sharpening service, bit sales and service
- 03 Fire extinguisher sales and service
- 04 Electric and gas fixture sales, service and repair
- 05 Cleaning supplies, bathtub repairs and refinishing

- 06 Light retail and wholesale
- 07 Oilfield equipment and supplies (sales only)
- 08 Plumbing and heating supplies, swimming pools (sales only)
- 09 Floor covering stores
- 10 Department stores
- 11 Manufacture of clothing, tents, awnings and protective covering
- 12 Hardware, locksmith
- 13 Vacuum cleaner sales and service
- 14 Hardware retailed by builder supplies
- 15 Commercial hatcheries
- 16 Garden centres, plant maintenance, cannabis growing
- 17 Auto parts and accessories, auto electric parts, tire sales, farm parts and supplies, auto glass repair
- 18 Taxidermy
- 19 Ice cube and bottled water manufacture and distribution
- 20 Sporting goods, bicycle repair
- 21 TV and radio sales and service, car stereo installation, electronic service and repair
- 22 Satellite dish and antennae sales and service
- 23 Internal coaxial cable hook up, telephone set conversion, mobile phone sales and service
- 24 Furs and furriers
- 25 Vending machines, video game/amusement machines, ATM (automated teller machine) service provider, coffee and popcorn vending machines
- 26 Pawn shops, gunsmiths and firework sales
- 27 Convenience, confectionery, fruit and vegetable stores
- 28 Pottery, glassware
- 29 Harness, saddlery
- 30 Rubber stamps, banners and crests
- 31 Newspaper and other publishing, with on-site printing
- 32 Embossing, typesetting, printing, lithography
- 33 Advertising and display work

Premium rate \$1.05

Rate code C33 – Wholesale, Chain Stores

Subcodes:

- 02 Wholesale food establishments and cannabis wholesale
- 03 Chain store food outlets
- 04 Mail order stores, bus depots, auctioneering services, e-commerce services
- 05 Upholstering: manufacture or refurbishing of mattresses, caskets and furniture
- 06 Venetian blind sales and installation
- 07 Butcher shops and meat markets
- 08 Draperies as a business (including installation)
- 09 Beef grading, wholesaling and grading of eggs
- 10 Furniture stores
- 11 Soft water service
- 12 Advertising distribution, portable sign placement, including lettering

Premium rate\$1.69

Rate code C41 – Co-operative Associations

Subcodes:

01 Co-operative associations

Rate code C51 – Lumber Yard, Builders' Supplies

Subcodes:

- 01 Lumber yards and builders' supplies, kitchen cabinet sales only, wholesale metal
 - 02 Alarm systems, x-ray, electronic installations and instrumentation

Premium rate\$1.84

Rate code C61 – Automotive, Implement Sales and Service

Subcodes:

- 01 Auto and heavy duty truck sales and service
- 02 Wholesale implements (without service or overhaul)
- 03 Car washing, cleaning and glamourizing, glass tinting
- 04 Gas stations, convenience stores w/gas, marina operations
- 05 Auto rental
- 06 Commercial parking lots with or without auto service, weigh scale operator
- 07 Motorized sports equipment service, motorcycles
- 08 Automotive machining, engine rebuilding
- 09 Electric motor rewinding
- 10 Small equipment rental, incidental sales and service, staging, sound and lighting
- 11 Lube shops
- 12 Used car lots with or without service
- 13 Trailer sales and service, mobile homes sales and service, R.V. sales and service, R.V. and trailer rentals
- 14 Bulk oil, propane, fertilizer, and chemical sales and distribution, distribution of cement powder
- 15 Farm implement dealerships, mechanical irrigation equipment sales and service

Premium rate\$1.14

Rate code C62 – Automotive Service Shops, Towing

Subcodes:

- 01 Automotive repair, mobile mechanics
- 02 Heavy duty truck and equipment service only
- 03 Muffler shops
- 04 Spring service
- 05 Transmission shops
- 06 Battery shops
- 08 Retreading and vulcanizing, tire service
- 09 Auto electric shops with service, small engine repair
- 10 Diesel injection service
- 13 Frame and wheel alignment
- 14 Radiator repair shop
- 15 Industrial equipment sales, service and repair, service crane
- 16 Towing as a business
- 20 Autobody and paint shops, bumper electroplating, auto rust proofing, auto glass installation, auto vinyl roofs, fibreglassing boats and autos

Class D Development – Mineral Resources

Rate code D32 – Operation of Oilwells

Subcodes:

- 01 Mud service
- 02 Pumpjack and meter service
- 03 Electromagnetic and magnetometer work, mapping, dynamometer, instrumentation service, gravity metering, flow evaluation, oilfield safety, measurement while drilling (MWD)
- 04 Chemical and hot oil service, dewaxing flowlines and tubing, sand and gas control
- 05 Cathodic protection service
- 06 Oil and gas exploration, geological work (oil and gas only) including survey
- 07 Battery operating, oilwell pumping
- 08 Oilfield management consulting or supervision with no line responsibility, oilfield or mining inspection

Premium rate\$0.42

Rate code D41 - Oilwell Servicing

Subcodes:

- 01 Rathole, seismic, shot hole and directional drilling down to 200 feet, rig anchoring
- 02 Servicing oil and gas wells other than with rigs, including logging, perforating and wireline work, acidizing and fracturing work, shot hole cementing, pump and water well servicing
- 03 Oilfield salvaging, reclaiming
- 04 Maintenance and site preparation, oilfield fencing, oil and gas development
- 05 Industrial steam cleaning of oil or refinery tanks, vacuum and pressure truck (oil and gas only), steam cleaning of oilwells, salt water disposal, oilfield fire truck, fire protection, seismic survey, geophysical survey (oil and gas only), flushby services
- 06 Oilfield equipment maintenance and incidental installation
- 07 Diamond coring, drill stem testing, coring
- 08 Crude oil hauling, water hauling incidental to oilfield work within battery only

Premium rate\$1.41

Rate code D51 – Service Rigs and Water Well Drilling

Subcodes:

- 01 Service rig for gas or oilwells, well servicing with rig
- 02 Power tong service
- 03 Water well drilling

Premium rate\$1.64

Rate code D52 – Drilling, Seismic

Subcodes:

- 01 Drilling for gas, oil or minerals, diamond drilling
- 02 Seismic below 200 feet

Rate code D71 - Open-pit Mining

Subcodes:

01 Open-pit mining

Premium rate\$1.07

Rate code D72 – Underground Softrock Mining

Subcodes:

01 Underground softrock mining

Premium rate\$0.67

Rate code D73 – Underground Hardrock Mining

Subcodes:

01 Underground hardrock mining

Premium rate\$0.74

Class G **Government and Municipal**

Rate code G11 - Post-secondary Education

Subcodes:

- 01 Universities and federated and affiliated colleges
- 06 Adult education and regional colleges
- Places of worship 07
- 09 Vocational, trade school and business colleges

Premium rate\$0.34

Rate code G12 – Elementary and Secondary Education

Subcodes:

- 01 School divisions
- 02 Elementary and secondary schools with residences
- 05 School bus operations
- 06 Driver training
- 07 Private elementary and secondary schools

Premium rate\$1.20

Rate code G22 - Health Authority, Hospitals, Care Homes

Subcodes:

- 01 Special care homes, alcohol & drug treatment centre, homes for senior citizens, boarding houses, private care homes
- 02 Group care homes, houses for people with disabilities
- 03 Hospitals, health care administration04 District home care
- 05 Ambulance service
- 06 Health authorities

Premium rate\$1.90

Rate code G31 – Cities, Towns, Villages, RMs

Subcodes:

- 01 Cities
- 02 Water treatment and distribution

- 06 Town administration
- 07 Village administration
- 08 Indian bands (voluntary), northern community areas
- 09 Rural municipalities, emergency services
- 10 Conservation and development areas, agricultural societies/boards, exhibition boards
- 11 Weed control authorities, rural pest control
- 12 Watershed and water users associations

Premium rate\$1.66

Rate code G51 – Government of Saskatchewan and Ministries

Subcodes:

- 01 The Crown in the Right of Saskatchewan
- 02 Other ministries and agencies

Premium rate\$1.24

Class M Manufacturing and Processing

Rate code M31 – Manufacturing, Pipeline Operations

Subcodes:

- 01 Manufacturing, transmission and distribution of natural and artificial gas including propane
- 02 Operation of pipelines, including safety maintenance
- 03 Solution potash mining, sodium sulfate production, manufacture tobacco products
- 04 Wholesale marketing and storage of petroleum products
- 05 Manufacture of emulsified asphalt
- 06 Lime kilns

Premium rate\$0.45

Rate code M33 - Refineries and Upgrader

Subcodes:

- 01 Refineries and upgrader (operation)
- 02 Manufacture of chemicals, corrosive acids, fertilizers, pulp and paper

Premium rate\$0.67

Rate code M41 - Dairy Products, Soft Drinks

Subcodes:

- 04 Dairy products
- 05 Soft drinks and soda water

Premium rate\$1.81

Rate code M42 – Bakeries, Food Prep and Packaging

Subcodes:

- 01 Bakeries
- 03 Food preparation and packaging, fish packing, canning, sodium bicarbonate manufacturing, pet food preparation
- 04 Wholesale bakeries and chain food store bakeries
- 05 Manufacture of condiments, confectionery, vinegar, pickles, cider
- 06 Manufacture of alcoholic beverages
- 07 Manufacture of vegetable oils
- 08 Cannabis product manufacturing

Rate code M62 – Mills, Semi-medium Manufacturing

Subcodes:

- 01 Flour milling
- 02 Feed mills and seed plants, including mobile seed cleaning (voluntary), grain drying
- 04 Mobile farm feed service (voluntary), flax straw processing including buying, trucking, and stacking
- 05 Alfalfa dehydrating excluding harvesting
- 07 Manufacture of paper and cardboard products
- 08 Plastic piping and plastic related products, celluloid articles, fibreglass products, and gypsum wallboard
- 09 Briquette production, candle manufacture
- 10 Semi medium manufacture and assembly, light aircraft manufacture and assembly
- 12 Boat and canoe manufacturing
- 13 Furniture manufacturing
- 14 Bottle exchanges, can recycling, general recycling
- 15 Paint, dyes, bleach, soaps, extracts, mucilage
- 16 Cordage, rope, fibre
- 18 Electric cables and wires
- 19 Manufacture of glass beads
- 20 Preparation of hides including curing and tanning
- 21 Manufacture of cement (no guarry) and aggregate
- 22 Aluminum and glass shops (window, door, etc.) including incidental installation (to 15 per cent maximum), window
- tinting
 - of buildings
 - 23 Sign manufacture (electric, neon)
 - 25 Manufacture light or small articles
 - 26 Saw, stud, chip, OSB, plywood, planing mills and wood preserving

Premium rate\$1.85

Rate code M72 – Processing Meat, Poultry and Fish

Subcodes:

- 07 Meat processing
- 08 Poultry processing for wholesale market
- 09 Fish processing
- 10 Rendering plants

Premium rate\$1.87

Rate code M81 – Metal Foundries and Mills

Subcodes:

- 01 Iron and steel processing
 - 02 Scrap metal salvage including loading and delivery
 - 03 Junk dealers, auto wrecking, auto salvage

Premium rate\$2.30

Rate code M91 – Agricultural Equipment

Subcodes:

01 Agricultural equipment

Premium rate\$1.29

Rate code M92 – Machine Shops, Manufacturing

Subcodes:

- 01 Blacksmith and machine shops
- 02 Welding
- 03 Ornamental iron works
- 05 Trailer and mobile home manufacture

- 06 Steel buildings
- 07 Medium equipment manufacture, including assembly
- 08 Pressure washing
- 09 Any wood-related manufacturing (plant or factory operation) of cabinets, millwork, pre-fab of wood-related construction products, including sash and door, pallet manufacturing with incidental installation
- 10 Marble works, stone cutting and dressing, sand screen manufacture
- 11 Monument installation, incidental marble and stone setting
- 12 Manufacture of concrete blocks, brick, artificial stone
- 14 Ready mix including delivery
- 15 Industrial coating and wrapping (i.e. plastic, paints, epoxy, powder-coating)

Premium rate\$1.65

Rate code M94 – Iron and Steel Fabrication

Subcodes:

- 01 Iron and steel fabricating, manufacture industrial equipment, storage and truck tanks, rebar, manufacture of heavy metal products including warehousing of raw and finished products
- 02 Steel culverts, metal pipe, sewer pipe
- 03 Boilers, furnaces
- 04 Tank car repair and maintenance
- 05 Barrel and drum reconditioning

Premium rate\$1.51

Class R Road Construction

Rate code R11 – Road Construction and Earthwork

Subcodes:

- 01 Roadwork, earthmoving, paving streets, driveways; dam construction (excluding concrete work), dredging, breakwaters; earthwork incidental to bridge approaches, dragline work, bobcat work incidental to earthwork; land development
- 03 Peat moss production and hauling
- 06 Excavating cellars, basements, foundations, backhoe
- 07 Vinyl lining for holding ponds, etc.
- 08 Gravel work pits, crushing, hauling and stockpiling; asphalt manufacturing and hauling, clay pits, quarrying
- 09 Landscaping, tree trimming, park development as a business, lawn sprinkler installation, tree thinning, compost, land reclaiming
- 11 Airport runways
- 12 Railway construction and removal
- 13 Irrigation work
- 14 Trenching for wire conduits, plowing and directional drilling for cable line installation
- 15 Power and telephone line construction including maintenance and removal other than Government of Saskatchewan or Saskatchewan Power Corporation
- 16 Ice harvesting
- 17 Cat work, (miscellaneous) snow removal, parking lot maintenance, sanding, scarifying, acrylic painting of roads and parking lots, horizontal/augering services, boring services, sodium sulphate harvesting, ground fire crew
- 18 Corral and feed lot cleaning as a business, manure spreading, mowing of right of way, custom rock picking by or for an industry under the Act
- 19 Septic tank installation

- 20 Pipeline construction, gas line including maintenance, repair, testing and stringing, pipeline testing
- 21 Land clearing, brushcutting and stumping (Crown land is mandatory and private land is voluntary)
- 22 Building moving
- 23 Equipment rental and incidental maintenance with operators including cranes, pneumatic concrete pumping, mudjacking
- 24 Sewer and water trenching, tunnelling, canals
- 25 Demolition, dismantling
- 26 Tire shredding
- 28 Logging and silviculture operations

Premium rate\$1.84

Class S Service Industry

Rate code S11 – Legal Offices, Financial, Drafting

Subcodes:

- 01 Legal offices
- 02 Band masters, music band office
- 03 Financial institutions, credit unions, banks, investment companies, payday loans and cheque cashing
- 04 Drafting, blueprinting

Premium rate\$0.19

Rate code S12 – Offices, Professionals

Subcodes:

- 01 Employment services, business offices, telephone answering services, microfilming, tourist info, information technology services, telephone canvassing, consulting services, alarm system monitoring, safety associations, scouts, girl guides
- 02 Meteorological stations
- 03 Lottery kiosks, distribution and sales
- 04 Unions, business and professional associations
- 05 Medical offices and laboratories
- 06 Physiotherapy, medical esthetics, laser therapy, massage therapy, float therapy, occupational therapy.
- 07 Optometrists, radiologists, dental offices, denturists, audiology, dental laboratories, laser eye surgery
- 08 Library boards
- 09 Photography studios, digital photography
- 10 Film production
- 12 Real estate and farm management including appraisals, property management (no caretaking)
- 13 Collection agencies, custom brokerage offices, insurance adjusters, manufacturer agents
- 14 Motor clubs, travel agencies
- 15 Accounting offices, computerized accounting
- 16 Insurance offices
- 17 Radio and TV stations
- 19 Hairdressing, esthetics (non-medical)
- 20 Tanning salons, body rub establishments
- 21 Tutoring services

Premium rate\$0.32

Rate code S14 – Unions

Subcodes:

01 Union and association delegates (voluntary)

Premium rate\$6.00 per delegate

Rate code S21 – Community and Social Services

Subcodes:

- 01 Coin-operated laundries
- 02 Hostels
- 03 Childcare, preschool
- 04 Aid societies, rehabilitation services, social services home support services, community service, independent living programs and counselling services
- 05 Sheltered workshops/activity centres
- 06 Animal clinics, animal sample collection
- 07 Undertaking and funeral directing
- 08 Protective services, bailiffs, detective services, house sitters, security patrol, investigation service
- 09 Housing authorities
- 10 Mobile health services

Premium rate\$1.39

Rate code S22 – Restaurants, Catering, Dry Cleaning

Subcodes:

- 01 Restaurants, cafés, licensed lounges, canteens, delicatessens, catering, coffee houses, ice cream or food concessions
- 02 Auto and trailer courts
- 04 Dyeing, carpet and upholstery cleaning, bleaching
- 05 Dry cleaning and incidental laundries
- 06 Camp catering
- 07 Mobile and railway catering, food trucks

Premium rate\$0.89

Rate code S23 - Hotels, Motels, Taxis

Subcodes:

- 01 Hotels, hotel management, motels, bed and breakfasts, independent living facilities
- 02 Commercial laundries
- 05 Camps, lodges, resorts, outfitters
- 06 Taxi operation, rideshare, limousine service

Premium rate\$1.60

Rate code S32 – Personal, Business and Leisure Services Subcodes:

- 01 Caretaking services in apartment and business blocks, elevator operators, building maintenance management, modular storage, condo associations
- 02 Power vacuuming, furnace cleaning, computer cleaning
- 03 Administration and maintenance only of: sports clubs, curling and skating rinks, swimming pools, golf clubs, amusement parks, rinks, bingo halls, casinos, ball park maintenance, seniors clubs
- 04 SPCA, humane societies and animal services
- 06 Service clubs
- 07 Domestics, private home owners only (voluntary)
- 08 Fitness centres, instructors for the Arts and fitness
- 09 Museums, waterfowl management, household estate organizations
- 11 Auditoriums

Premium rate\$1.12

Rate code S33 – Caretaking, Park Authorities

Subcodes:

- 01 Caretaking as a business
- 02 Cemetery caretaking
- 03 Exterminating services, pest control

- 04 Park boards and regional park authorities, park maintenance
- 06 Manpower services, apprenticeship training
- 07 Domestics as a business (public)
- 08 Regional airport authorities

Premium rate\$1.26

Rate code S41 - Engineering, Testing and Surveying Subcodes:

- 01 Consulting engineers, project management consulting & supervision
- 02 Architects, interior design
- 03 Laboratory testing of soil and chemicals
- 04 Core analysis including incidental field operations
- 05 Environmental consulting, ecological work
- 07 Marketing representatives and manufacturing agent (voluntary) (not part of a provincially-based marketed outlet)
- 08 Postal services
- 09 4-H councils
- 10 Safety consultants, landmen
- 11 Surveying, land survey, laser optic alignment
- 12 X-ray and TV inspection, metal work and pipe inspection, wooden pole and bridge inspection, testing and inspection of building materials, fire inspection, building inspection, testing and inspection, meter readers, corrosion prevention
- 13 Archaeological work15 Forest area management

Premium rate\$0.38

Class T Transportation, Warehousing

Rate code T42 – Transportation, Courier, Commercial Bus

Subcodes:

- 01 General trucking
- 03 Mail hauling, inter urban
- 06 Commercial bus operations including maintenance
- 07 Courier, messenger service, armoured car service, mobile escort (pilot car)
- 09 Expediting, hot shot service
- 10 Soft drink distribution as a business
- 11 Urban mail service
- Cold storage 13
- 14 Portable toilet rentals
- 16 Forwarding companies, warehousing as a business
- 20 Sundry trucking, water hauling, oil hauling outside battery
- 21 Garbage collecting, waste disposal, septic tank cleaning, hydro blast (locate underground lines) tire collection/distribution
- 22 Mobile steam cleaning
- 24 Stevedoring, barging, transportation by water
- 25 Log and pulpwood hauling

Premium rate\$2.99

Rate code T51 – Operation of Railways

Subcodes:

01 Operation of railways

Rate code T61 – Commercial Air Transportation

Subcodes:

- 01 Commercial air transportation, chartered
- 02 Pilot training flying, airplane sales
- 03 Aerial pipeline patrol and aerial survey (when licensed by the Canadian Transportation Agency and having a place of business in Saskatchewan)
- 04 Repair of airplanes and hydroplanes
- 05 Aerial crop spraying (when licensed by the Canadian Transportation Agency and having a place of business in Saskatchewan)
- 06 Operation of helicopters, etc. (when licensed by the Canadian Transportation Agency and having a place of business in Saskatchewan, including incidental repair and maintenance thereof)
- 07 Waterbombing

Premium rate\$0.81

Class U Utility Operations

Rate code U11 – Telecommunications

Subcodes:

01 Telecommunications

Premium rate\$0.58

Rate code U31 – Electric Systems

Subcodes:

01 Generation and transmission of electric systems

2024 index of rates

Index of rates



Abattoirs	
Academies, riding	A11-20
Accounting offices	
Acidizing (oilwell)	. D41-02
Acids, corrosive, manufacture of	
Acoustic tile (ceiling) installation	
Adult education.	
Advertising agencies and communications Advertising, display work and sign painting (outdoor),	. 612-24
including erection	D10 00
Advertising, display work and sign painting (shop)	C32 33
Advertising distribution	C33-12
Aerial crop spraying	
Aerial pipeline patrol	
Aerial survey	T61-03
Aerial surveying using a drone	. S41-01
Affiliated colleges	G11-01
Agencies, advertising and communications	. C12-24
Aggregate manufacturing	.M62-21
Agricultural implement manufacture	
Agricultural societies/boards	
Aid societies	
Air conditioning installation	
Aircraft baggage, (un)loading of	T61-01
Aircraft (ultra light) sales and assembly	.M62-10
Airplane overhaul and repair	
Airplane sales	
Airport runway construction Air transportation, commercial-charter	
Alarm systems, installation of	C51-02
Alarm system monitoring	S12-01
Alarm system, monitoring	
Alcoholic beverages, manufacture of	.M42-06
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting)	. M42-06 . M62-05
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only	. M42-06 . M62-05
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting)	. M42-06 . M62-05 . B13-04
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent)	.M42-06 .M62-05 .B13-04 .M62-22
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance Anesthesiologists	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Anusement park administration and maintenance Animal clinics.	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06
Alcoholic beverages, manufacture of Alfafa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Anusement park administration and maintenance Animal clinics Animal sample collection	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S21-06
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Animal clinics Animal sample collection Animal services, kennels, daycare, training	.M42-06 M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S21-06 .S32-04
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance Ansthesiologists Animal clinics Animal services, kennels, daycare, training Animal welfare	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S21-06 .S32-04 .S32-04
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting)	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S21-06 S32-04 S32-04 S32-04 .B11-18
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Anusement park administration and maintenance Animal services, kennels, daycare, training Animal services, kennels, daycare, training Antena, radio and TV, erection of Antique shops.	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S21-06 .S32-04 .S32-04 .S32-04 .B11-18 .C12-16
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Anusement park administration and maintenance Animal clinics Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal welfare Antique shops Apartment buildings, caretaking of	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S21-06 S32-04 S32-04 B11-18 C12-16 S32-01
Alcoholic beverages, manufacture of Alfafa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Animal clinics Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal welfare Antenna, radio and TV, erection of. Antenna, radio and TV, erection of. Antenna buildings, caretaking of Apiaries	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S32-04 .S32-04 .B11-18 .C12-16 .S32-01 A11-15
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance Anesthesiologists Animal clinics Animal sample collection. Animal services, kennels, daycare, training Animal welfare Antenna, radio and TV, erection of Antique shops. Apartment buildings, caretaking of Apiaries Appliance repair	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S21-06 S21-06 S21-06 S21-06 S21-06 S21-04 S21-04 S20-04 M1-15 C32-02
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service. Amusement park administration and maintenance Anesthesiologists Animal clinics. Animal sample collection. Animal sample collection. Animal services, kennels, daycare, training. Animal welfare. Antenna, radio and TV, erection of. Antique shops. Apatrment buildings, caretaking of. Applaries. Applraisers, real estate	.M42-06 M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S32-04 .S32-04 .S32-04 .S32-01 A11-15 .C32-02 .S32-01 .C32-02 .S12-12
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Anusement park administration and maintenance Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal services, kennels, daycare, training Antimal welfare Antique shops Apartment buildings, caretaking of Appraisers, real estate Apprenticeship training	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S21-06 S32-04 B11-18 B11-18 B11-18 C12-16 S32-01 A11-15 C32-02 S12-12 S12-12 S12-12
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Amusement park administration and maintenance Animal clinics Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal services, kennels, daycare, training Animal welfare Antique shops Apartment buildings, caretaking of Appraisers, real estate Apprenticeship training Archaeological work	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S21-06 S21-06 S32-04 S32-04 S32-04 S32-04 S32-01 A11-15 C32-02 S12-12 S32-06 S33-07 S33-07 S33-07 S33-07 S33-07 S32-07 S3
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance Anesthesiologists Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal welfare Antenna, radio and TV, erection of Antique shops Apatrnent buildings, caretaking of Applance repair Appraisers, real estate Appraisers, real estate Apprenticeship training Archaeological work	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S32-04 S32-04 B11-18 C12-16 S32-01 A11-15 C32-02 S12-12 S33-06 S41-13 S41-02
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance Anesthesiologists Animal clinics Animal sample collection. Animal services, kennels, daycare, training Animal welfare Antenna, radio and TV, erection of. Antique shops Apatrment buildings, caretaking of. Appliance repair Appraisers, real estate Apprenticeship training Archaeological work Architects.	.M42-06 M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-01 .C12-16 .S32-01 .C32-02 .S12-12 .S33-06 .S41-13 .S41-02 T42-07
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Ansthesiologists Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal services, kennels, daycare, training Animal welfare Antique shops Apartment buildings, caretaking of Appraisers, real estate Appraisers, real estate Approxiers, real estate Archaeological work Armoured car service Art gallery	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S21-06 S32-04 B11-18 C12-16 S32-04 B11-18 C12-16 S32-01 A11-15 C32-02 S12-12 S33-06 S41-13 S41-02 C12-03 C12-03
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service Ambulance service Animal clinics Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal services, kennels, daycare, training Animal services, kennels, daycare, training Animal welfare Antique shops Apartment buildings, caretaking of Appraticeship training Apprenticeship training Archaeological work Architects Armoured car service Artificial flowers, sales and rental	M42-06 M62-05 B13-04 M62-22 G22-05 S32-03 S12-05 S21-06 S21-06 S32-04 B11-18 C12-16 S32-04 B11-18 C12-16 S32-01 A11-15 C32-02 S12-12 S33-06 S41-13 S41-02 C12-03 C12-03
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance Anesthesiologists Animal clinics Animal sample collection. Animal services, kennels, daycare, training Animal welfare Antenna, radio and TV, erection of Antique shops Apatrnent buildings, caretaking of Applance repair Appraisers, real estate Apprenticeship training Archaeological work Architects. Armoured car service Art gallery Artificial flowers, sales and rental Artificial gas manufacturing and distribution, including propane.	.M42-06 M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-02 .S33-06 .S41-12 .S33-06 .S41-02 .C12-05 .M31-01
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Amusement park administration and maintenance Anesthesiologists Animal clinics Animal sample collection Animal services, kennels, daycare, training Animal welfare Antenna, radio and TV, erection of. Antique shops Apatrment buildings, caretaking of Applaries Appraisers, real estate Apprenticeship training Archaeological work Architects Armoured car service Artigallery Attificial flowers, sales and rental Artificial flowers, sales and rental Artificial insemination, livestock.	.M42-06 M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-05 .S41-13 .S41-02 .C12-03 .C12-05 .M31-01 A11-01
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service. Ambusement park administration and maintenance Anesthesiologists Animal clinics. Animal sample collection. Animal services, kennels, daycare, training. Animal services, kennels, daycare, training. Animal welfare Antenna, radio and TV, erection of. Antique shops. Apartment buildings, caretaking of Apparises. Applaince repair Appraisers, real estate Apprenticeship training. Archaeological work Architects. Armoured car service. Art gallery Artificial flowers, sales and rental. Artificial flowers, sales and rental. Artificial flowers, interviewen and distribution, including propane. Artificial istone manufacturing and distribution, including	.M42-06 M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S21-06 .S21-06 .S32-04 .S32-04 .S32-04 .S32-04 .S32-01 .A11-15 .C32-02 .S12-12 .S33-06 .S41-13 .S41-02 T42-07 .C12-03 .C12-05 .M31-01 A11-01 .M92-12
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service. Ambusement park administration and maintenance Anesthesiologists Animal clinics. Animal sample collection. Animal services, kennels, daycare, training. Animal services, kennels, daycare, training. Animal welfare Antenna, radio and TV, erection of. Antique shops. Apartment buildings, caretaking of Appartment buildings, caretaking of Appraisers, real estate Apprenticeship training. Archaeological work Architects. Armoured car service. Art gallery Artificial flowers, sales and rental. Artificial flowers, sales and rental. Artificial flowers, sales and rental. Artificial stone manufacturing and distribution, including propane. Artificial stone manufacturing and hauling	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S21-06 .S21-06 .S22-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S32-04 .S12-12 .S32-05 .S12-12 .S33-06 .S41-13 .S41-02 .C12-03 .C12-04 .C12-04 .C12-04 .C12-04 .C12-04 .C12-05 .C12-0
Alcoholic beverages, manufacture of Alfalfa dehydrating (excluding harvesting) Aluminum and glass, installation only Aluminum products, manufacturing (sales and incidental installation maximum 15 per cent) Ambulance service Ambulance service. Ambusement park administration and maintenance Anesthesiologists Animal clinics. Animal sample collection. Animal services, kennels, daycare, training. Animal services, kennels, daycare, training. Animal welfare Antenna, radio and TV, erection of. Antique shops. Apartment buildings, caretaking of Apparises. Applaince repair Appraisers, real estate Apprenticeship training. Archaeological work Architects. Armoured car service. Art gallery Artificial flowers, sales and rental. Artificial flowers, sales and rental. Artificial flowers, interviewen and distribution, including propane. Artificial istone manufacturing and distribution, including	.M42-06 .M62-05 .B13-04 .M62-22 .G22-05 .S32-03 .S12-05 .S21-06 .S21-06 .S32-04 .S32-0

ATM / ABM (automated teller machine)	C32-25
ATV, sales and service	
Auctioneering, livestock and machinery	
Auctioneering platform	
Auctioneering services	
Audiology	
Auditoriums	
Augering service	R11-17
Auto body and paint shops	
Auto cleaning	. C61-03
Auto dealerships	. C61-01
Auto detailing.	. C61-03
Auto electric parts	C32-17
Auto electric shops	C62-09
Auto glamourizing	. C61-03
Auto glass installation	. C62-20
Auto glass repair	C32-17
Auto glass tinting	
Automotive machining only	C61-08
Automotive repair	
Auto painting	C62-20
Auto parts and accessories, sale of (no garage work)	C32-17
Auto parts, salvaging of (no scrap metal)	M81-03
Auto rental agencies	. C61-05
Auto sales, dealerships	. C61-01
Auto sales, used (used car lots)	. C61-12
Auto vinyl repair and installation	. C62-20
Auto wrecking	
Awning manufacture and installation	C32-11
Axe throwing	C12-09

В

Backhoe work	R11-06
Bailiffs	. S21-08
Bakeries	.M42-01
Bakeries, wholesale, including chain food store bakeries	.M42-04
Bale grinding	M62-02
Ball park maintenance	. S32-03
Band master (music office)	S11-02
Bands, Indian (voluntary)	.G31-08
Banks	
Banners and crests, manufacture of	. C32-30
Barging	T42-24
Barrel and drum reconditioning	.M94-05
Basement excavating	R11-06
Bathtub repair	
Battery manufacturing	.M33-02
Battery operating	. D32-07
Battery shops	
Battery tanks, operation of	
Bed and breakfast	
Beef grading as a business	. C33-09
Beer and wine making supply stores	
Beer and wine stores	
Bentonite mining, open seam	
Berry farming	
Bicycle repair	. C32-20
Billboards and bill postings, erection of	. B12-22
Bingo halls, administration and maintenance	
Bins and granaries, construction/erection of	
Bit sales and service	
Blacksmithing shops	
Blasting	
Bleaching (laundries)	. S22-04
Bleach, manufacture of	
Blocks, bricks, cement, plaster or stone, manufacture of	.M92-12

Blood management services	S21-10
Blueprinting	S11-04
Boarding house	
Boat, fibreglassing	C62-20
Boat manufacture	
Boats, sales and service	C61-07
Bobcat work incidental to earthwork; land development	R11 - 01
Body rub establishment	S12-20
Boilers, erection or installation of	B13-12
Boilers, manufacture and repair of	M94-03
Bookbinding	
Book store	C12-03
Boot and shoe store, retail, including repair	
Boring services	
Bottle exchange	M62-14
Bottled water, manufacture and distribute	C32-19
Bowling alleys	C12-09
Boxes (cardboard), manufacture of	
Boy scouts	S12-01
Breakwaters, construction of	R11-01
Breweries	M42-06
Bricklaying	B13-18
Brick manufacture	M92-12
Bridge approaches (earthwork)	R11-01
Bridge approaches (structural or concrete)	B13-15
Bridge inspection	S41-12
Briquettes, manufacture of	M62-09
Brokerage offices, custom and manufacturers agents	S12-13
Brush cutting (voluntary)	R11-21
Brush pile spreading	R11-28
Builders supplies	C51-01
Building construction, self (voluntary)	B12-03
Building contractors, commercial	B13-17
Building inspection	
Building maintenance management	
Building material testing and inspection	S41-12
Building moving	R11-22
Building wrecking	R11-25
Bulk oil stations	C61-14
Bumper electroplating	C62-20
Bus depots	C33-04
Business associations	
Business colleges	G11-09
Business consultants	
Business machines, sales and service	
Business offices	S12-01
Bus lines	T42-06
Butcher shops	C33-07
Butter manufacturing	M41-04

С

Cabinet (kitchen) sales only	C51-01
Cabinet makers (on-site) and installation	B11-27
Cabinet manufacture (plant or factory)	M92-09
Cable hook-up, coaxial (internal)	C32-23
Cable manufacturing	M62-18
Café	S22-01
Cafeteria equipment installation	B11-04
Caisson work	B13-10
Cameras, sales and service	C12-03
Camp, auto, trailer (year round)	S22-02
Camps, lodges (seasonally operated), including guides	S23-05
Canals	R11-24
Candles, manufacture of	M62-09
Cannabis growing	C32-16

Cannabis product manufacturing	
	M42-08
Cannabis retail	C12-08
Cannabis wholesale	
Canning	M42-03
Canoes, manufacture of	M62-12
Can recycling	M62-14
Can salvage depots	M62 14
Canteens	
Car stereo installation	C32-21
Car washes	C61-03
Caregivers (individual, voluntary)	
Caregivers (SK Health funded, voluntary)	
Caretaking as a business	
Caretaking in apartment blocks, office buildings, etc	S32-01
Carpentry	
Carpot and linelaum laving	D12 02
Carpet and linoleum laying	013-01
Carpet cleaning	\$22-04
Carpets, retail	C32-09
Cartage, local and provincial	T42-01
Casino operations	633 03
	332-03
Caskets, manufacture of	
Catering	S22-01
Catering, camp	S22-06
Catering, mobile and railway (incl. food trucks)	\$22-07
Oatha dia mata atian a amina a	022-07
Cathodic protection services	
Cat work	
Ceiling tile, acoustic, installation of	B12-02
Cellars, excavation of	
Cellular phone sales and service	
Celluloid article manufacturing	
Cement finishing	B13-14
Cement manufacturing (no quarry)	M62-21
Cement powder distribution	C61-14
Cement work on mine shafts	
Cemetery caretaking	S33-02
Ceramics and pottery, sales and manufacture	S33-02 C32-28
Ceramics and pottery, sales and manufacture	S33-02 C32-28
Ceramics and pottery, sales and manufacture Chain food store outlets	S33-02 C32-28 C33-03
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing	S33-02 C32-28 C33-03 B12-20
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying	S33-02 C32-28 C33-03 B12-20 T61-01
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04
Ceramics and pottery, sales and manufacture Chain food store outlets. Chain link fencing Chartered flying Cheese manufacturing. Chemical analysis.	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04 S41-03
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing Chemical analysis . Chemical and fertilizer application	\$33-02 C32-28 C33-03 B12-20 T61-01 M41-04 \$41-03 A21-06
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer sales	\$33-02 \$32-28 \$33-03 \$12-20 \$61-01 \$41-03 \$41-03 \$21-06 \$61-14
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing	\$33-02 C32-28 C33-03 B12-20 T61-01 M41-04 \$41-03 A21-06 C61-14 M33-02
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer sales	\$33-02 C32-28 C33-03 B12-20 T61-01 M41-04 \$41-03 A21-06 C61-14 M33-02
Ceramics and pottery, sales and manufacture Chain food store outlets. Chain link fencing Chartered flying Cheese manufacturing. Chemical analysis Chemical and fertilizer application Chemical and fertilizer application Chemical fertilizer manufacturing Chemical services, oilwell Chemicals. corrosive. manufacture of	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04 S41-03 A21-06 C61-14 M33-02 D32-04 M33-02
Ceramics and pottery, sales and manufacture Chain food store outlets. Chain link fencing Chartered flying Cheese manufacturing. Chemical analysis Chemical and fertilizer application Chemical and fertilizer application Chemical fertilizer manufacturing Chemical services, oilwell Chemicals. corrosive. manufacture of	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04 S41-03 A21-06 C61-14 M33-02 D32-04 M33-02
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer application Chemical and fertilizer manufacturing Chemical fertilizer manufacturing Chemicals, corrosive, manufacture of Chemicals, non corrosive, manufacture of	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04 S41-03 A21-06 C61-14 M33-02 M33-02 M33-02
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain fond store outlets Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing Chemical services, oilwell Chemicals, corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, non corrosive, manufacture of	\$33-02 C32-28 C33-03 B12-20 T61-01 M41-04 \$41-03 A21-06 C61-14 M33-02 M33-02 M33-02 \$11-03
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing Chemical services, oilwell Chemicals, corrosive, manufacture of Chemicals, non corrosive, manufacture of Cheque cashing Chidcare	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04 S41-03 C61-14 M33-02 D32-04 M33-02 S11-03 S21-03
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain fond store outlets Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing Chemical services, oilwell Chemicals, corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, non corrosive, manufacture of	S33-02 C32-28 C33-03 B12-20 T61-01 M41-04 S41-03 C61-14 M33-02 D32-04 M33-02 S11-03 S21-03
Ceramics and pottery, sales and manufacture Chain food store outlets Chain link fencing Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical fertilizer manufacturing Chemical fertilizer manufacturing Chemical services, oilwell Chemicals, corrosive, manufacture of Chemicals, non corrosive, manufacture of Cheque cashing Childcare Child development centre	\$33-02 C32-28 C33-03 B12-20 T61-01 M41-04 \$41-03 A21-06 C61-14 M33-02 M33-02 M33-02 S1-03 \$21-03 \$21-03 \$21-03
Ceramics and pottery, sales and manufacture Chain food store outlets Chain fond store outlets Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer application Chemical fertilizer manufacturing Chemical services, oilwell Chemicals, corrosive, manufacture of Chemicals, non corrosive, manufacture of Cheque cashing Childcare Child development centre. Children's aid societies.	\$33-02 C32-28 C33-03 B12-20 T61-01 M41-04 \$41-03 A21-06 C61-14 M33-02 M33-02 M33-02 S11-03 \$21-03 \$21-04
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain food store outlets Chain link fencing. Chartered flying Cheese manufacturing Chemical and sertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing. Chemical services, oilwell Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chedue cashing Childcare Childcare societies. Children's aid societies.	\$33-02 \$32-28 \$32-28 \$12-20 \$12-20 \$14-04 \$41-03 \$21-06 \$261-04 \$33-02 \$33-02 \$31-03 \$21-03 \$21-03 \$21-04 \$81-04 \$81-04
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain food store outlets Chain link fencing. Chartered flying Cheese manufacturing Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing. Chemical services, oilwell Chemicals, corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals and corrosive, manufacture of. Chemicals and corrosive, manufacture of. Chemicals and societies. Child development centre. Children's aid societies. Chimey sweeps or cleaning. Chip and stud mill.	\$33-02 \$32-28 \$3-03 \$12-20 T61-01 \$41-03 \$41-04 \$41-04 \$41-04 \$41-04 \$41-04 \$41-04 \$41-04 \$41-04 \$41-04 \$61-04 \$61-04 \$51-03 \$21-03 \$21-04 \$8
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain fond store outlets Chain link fencing. Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing. Chemical services, oilwell Chemicals, corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals and societies. Child development centre. Children's aid societies. Chimney sweeps or cleaning Chip and stud mill. Chiropractic Clinic	\$33-02 \$32-28 \$3-03 \$12-20 \$12-20 \$161-01 \$41-03 \$41-04 \$41-04 \$41-04 \$41-04 \$61-14 \$61-14 \$61-14 \$3-02
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Ceramics and pottery, sales and manufacture. Chain food store outlets Chain food store outlets Chain link fencing. Chartered flying Cheese manufacturing. Chemical and fertilizer application Chemical and fertilizer sales Chemical and fertilizer sales Chemical services, oilwell Chemicals, corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chedue cashing Childcare Childcare Children's aid societies. Chimper sweeps or cleaning Chip and stud mill. Chiropractic Clinic Churches Cider manufacturing Cities, excluding Regina and Saskatoon	\$33-02 \$32-28 \$32-28 \$12-20 \$12-20 \$12-20 \$12-20 \$12-20 \$12-20 \$12-04 \$11-03 \$21-03 \$21-03 \$21-03 \$21-03 \$21-04 \$11-07 \$11-07 \$12-05
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain food store outlets Chain link fencing. Chartered flying Cheese manufacturing. Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing. Chemical services, oilwell Chemicals, corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Cheque cashing Childcare Child development centre. Child development centre. Child development centre. Children's aid societies. Chimey sweeps or cleaning. Chip and stud mill. Chiropractic Clinic Churches. Cider manufacturing. Cities, excluding Regina and Saskatoon Cladding.	\$33-02 \$32-28 \$3-03 \$12-20 \$12-20 \$14-04 \$41-03 \$41-03 \$41-04 \$41-03 \$41-04 \$41-04 \$41-04 \$41-04 \$41-05 \$61-04 \$41-03 \$21-03 \$21-03 \$21-03 \$21-04 \$61-05 \$61-07 \$63-05 \$631
Ceramics and pottery, sales and manufacture Chain food store outlets Chain fond store outlets Chain link fencing Chered flying Cheese manufacturing Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing Chemical services, oilwell Chemicals, corrosive, manufacture of Chemicals, corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, non corrosive, manufacture of Chemicals, occursive, manufacture of Children's aid societies. Children's aid societies. Children's aid societies. Chimpey sweeps or cleaning Chip and stud mill. Chiropractic Clinic Churches Cider manufacturing Cities, excluding Regina and Saskatoon Cladding Clay pits.	\$33-02 \$32-28 \$3-03 B12-20 T61-01 M41-04 \$41-03 \$41-03 \$41-04 \$41-03 \$41-04 \$41-03 \$41-04 \$61-14 \$61-14 \$61-14 \$3-02
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Ceramics and pottery, sales and manufacture Chain food store outlets Chain fencing Chartered flying Cheese manufacturing Chemical analysis Chemical and fertilizer application Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing. Chemical services, oilwell Chemicals, corrosive, manufacture of. Chemicals, corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Cheque cashing Child development centre. Child development centre. Children's aid societies Chimney sweeps or cleaning Chip and stud mill. Chiropractic Clinic Churches Cider manufacturing Cities, excluding Regina and Saskatoon Cladding Clan pits Cleaning and pressing. Cleaning supplies	\$33-02 \$32-28 \$32-28 \$32-28 \$12-20 \$12-20 \$12-20 \$12-20 \$10-21 \$10-31 \$21-04 \$21-04 \$21-04 \$33-02 \$31-03 \$21-03
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain food store outlets Chain link fencing. Chartered flying Cheese manufacturing. Chemical and fertilizer application Chemical and fertilizer sales Chemical and fertilizer manufacturing. Chemical fertilizer manufacture of. Chemical services, oilwell Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Cheque cashing Childcare Child development centre. Children's aid societies. Chimey sweeps or cleaning Chip and stud mill. Chiropractic Clinic Churches Cider manufacturing. Cities, excluding Regina and Saskatoon Cladding. Claaning and pressing. Cleaning and pressing. Cleaning supplies. Clergy (voluntary).	\$33-02 \$32-28 \$32-28 \$32-30 \$12-20 \$12-20 \$12-20 \$12-20 \$12-20 \$12-20 \$21-03 \$21-03 \$21-03 \$21-03 \$21-03 \$21-03 \$21-04 \$12-05 \$61-07 \$12-24 \$61-07 \$22-05
Ceramics and pottery, sales and manufacture. Chain food store outlets Chain food store outlets Chain link fencing. Chertered flying Cheese manufacturing. Chemical and fertilizer application Chemical and fertilizer sales. Chemical fertilizer manufacturing. Chemical services, oilwell Chemicals, corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Cheque cashing Child development centre. Child development centre. Child development centre. Child development centre. Child development centre. Child development centre. Child mer's aid societies. Chimey sweeps or cleaning. Chip and stud mill. Chiropractic Clinic Churches. Cider manufacturing. Cities, excluding Regina and Saskatoon Cladding. Claaning and pressing. Cleaning and pressing. Cleaning supplies. Clergy (voluntary). Clocks, manufacturing, service and repair of.	\$33-02 \$32-28 \$3-03 \$12-20 \$12-20 \$14-04 \$41-03 \$41-04 \$41-04 \$41-03 \$41-06 \$61-14 \$61-14 \$61-14 \$31-02 \$31-03 \$21-03 \$21-03 \$21-03 \$21-03 \$41-07 \$12-05 \$611-07 \$12-24 \$12-24 \$12-24 \$12-24 \$12-25 \$22-05 \$22-05 \$22-05 \$21-03 \$22-05 \$22-05 \$21-03 \$22-05 \$21-03 \$22-05 \$21-03 \$22-05 \$21-03 \$22-05 \$21-03 \$21-03 \$21-03 \$22-05 \$21-03 \$21-03 \$21-03 \$21-03 \$21-04 \$22-05 \$22-05 \$21-03 \$21-03 \$21-03 \$21-04 \$22-05 \$22-05 \$21-03
Ceramics and pottery, sales and manufacture Chain food store outlets Chain fond store outlets Chain link fencing Chered flying Cheese manufacturing Chemical and fertilizer application Chemical and fertilizer sales Chemical fertilizer manufacturing. Chemical fertilizer manufacturing Chemical services, oilwell Chemicals, corrosive, manufacture of. Chemicals, corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Chemicals, non corrosive, manufacture of. Cheque cashing Child development centre. Child development centre. Children's aid societies. Chimney sweeps or cleaning Chip and stud mill. Chiropractic Clinic Churches Cider manufacturing Cities, excluding Regina and Saskatoon Cladding. Clap jits Cleaning and pressing. Cleaning supplies Clearing supplies Clocks, manufacturing, service and repair of Clothing, manufacture of.	\$33-02 \$32-28 \$3-03 B12-20 T61-01 M41-04 \$41-03 A21-06 \$61-14 M33-02 M33-02 M33-02 M33-02 \$31-03 \$21-03 \$21-03 \$21-03 \$21-03 \$21-03 \$21-04 \$12-05 \$12-05 \$11-07 M42-05 \$11-07 M42-05 \$11-07 \$12-05 \$11-07 \$11-03 \$22-05 \$21-04 \$22-05 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$22-05 \$21-07 \$22-05 \$22-05 \$22-05 \$21-07 \$22-05 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05 \$22-05 \$22-05 \$21-07 \$22-05 \$22-05 \$22-05 \$22-05 \$22-05 \$22-05 \$22-05 \$22-05 \$22-05 \$21-07 \$22-05 \$21-07 \$22-05
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Cluba convice and community	
Clubs, service and community	S32-06
Coal mining, open seam	D71-01
Coffee house	S22-01
Coffins, manufacture of	C33-05
Coin-operated amusements	C32-25
Coin-operated laundries	S21-01
Cold storage plants	
Collection agencies	S12-13
Colleges, regional	
Commercial buildings, janitor service	
Commercial buildings, protection service	
Commercial construction	
Commercial feedlots (voluntary)	
Commercial fishing (voluntary)	
Commercial flying	Te1 01
Commercial hyng	
Commercial photography Communications and advertising agencies	512-09
Community service, including counselling	
Composting	R11-09
Compressor stations, construction of	
Computer cleaning	S32-02
Computer sales and services	
Concessions, food	
Concrete block manufacturing	
Concrete ready-mix, including delivery	M92-14
Concrete work	B13-14
Condensed milk or cream manufacturing	M41-04
Condiments, manufacture of	M42-05
Condo associations	S32-01
Confectioneries, manufacture of	M42-05
Confectionery stores with gas stations	C61-04
Confectionery stores without gas stations	C32-27
Conservation and development areas	G31-10
Construction and installation of greenhouses	B13-09
Construction of wood frame farm buildings	
Construction project management	
Consulting engineers	S/1_01
Consulting, project management	S/11_01
Contaminant recycling	
Contracting, building commercial	
Contracting, building non-commercial Convenience store with gas station	DIZ-04
	C61-04
Convenience store (without gas station)	C61-04 C32-27
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07
Convenience store (without gas station) Convent Co-operative association	C61-04 C32-27 G11-07 C41-01
Convenience store (without gas station) Convent Co-operative association Cordage manufacture	C61-04 C32-27 G11-07 C41-01
Convenience store (without gas station) Convent Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental	C61-04 C32-27 G11-07 C41-01 M62-16
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04
Convenience store (without gas station) Convent Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18
Convenience store (without gas station) Convent Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning Corrosion, chemical manufacturing (acids).	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 M33-02
Convenience store (without gas station) Convent Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning Corrosion, chemical manufacturing (acids) Corrosion, preventative service in oil lines	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 M33-02 S41-12
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 M33-02 S41-12 S21-04
Convenience store (without gas station) Convent Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning Corrosion, chemical manufacturing (acids) Corrosion, preventative service in oil lines	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 M33-02 S41-12 S21-04
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 M33-02 S41-12 S21-04 T42-07
Convenience store (without gas station) Convent Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning Corrosion, chemical manufacturing (acids) Corrosion, preventative service in oil lines Counselling Courier, messenger service Craft shop Crane work	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 M33-02 S41-12 S41-12 S41-07 C12-03 R11-23
Convenience store (without gas station) Convent. Co-operative association Cordage manufacture. Core analysis in oil or gas wells, including incidental field operations Corral cleaning Corrosion, chemical manufacturing (acids). Corrosion, preventative service in oil lines Counselling Courier, messenger service. Craft shop	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 M33-02 S41-12 S41-12 S41-07 C12-03 R11-23
Convenience store (without gas station) Convent. Co-operative association Cordage manufacture. Core analysis in oil or gas wells, including incidental field operations Corral cleaning Corrosion, chemical manufacturing (acids) Corrosion, preventative service in oil lines. Courselling. Courier, messenger service. Craft shop Crane work Crate manufacture. Credit unions	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R41-04 S41-04 S41-12 S41-02 S41-02 S41-02 S41-03 R41-03 R41-03 R41-03 R41-03 R41-03 R41-03 R41-03 R41-04 R41-12 R41-12 R41-04 R41-04 R41-12 R41-04
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R41-04 S41-04 S41-12 S41-02 S41-02 S41-02 S41-03 R41-03 R41-03 R41-03 R41-03 R41-03 R41-03 R41-03 R41-04 R41-12 R41-12 R41-04 R41-04 R41-12 R41-04
Convenience store (without gas station) Convent. Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning. Corrosion, chemical manufacturing (acids) Corrosion, preventative service in oil lines Courselling. Courier, messenger service. Craft shop. Crane work Crate manufacture Credit unions. Credit unions.	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R13-02 S41-12 S41-12 S21-04 T42-07 C12-03 R11-23 M92-09 S11-03 S11-03 S11-03
Convenience store (without gas station) Convent. Co-operative association Cordage manufacture. Core analysis in oil or gas wells, including incidental field operations Corral cleaning Corrosion, chemical manufacturing (acids). Corrosion, preventative service in oil lines Courselling. Courselling. Courselling. Coursel, messenger service. Craft shop. Crane work. Crate manufacture. Credit unions Creosoting of posts and poles Cresting / embroidery	C61-04 C32-27 G11-07 C41-01 M62-16 R41-18 M33-02 S41-04 R41-18 M33-02 S41-12 S41-12 C12-03 R11-23 M62-26 M62-26 M62-26 C12-02
Convenience store (without gas station) Convent. Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning. Corrosion, chemical manufacturing (acids) Corrosion, preventative service in oil lines Courselling. Courier, messenger service. Craft shop. Crane work Crate manufacture Credit unions. Credit unions.	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 M33-02 S41-12 S21-04 T42-07 C12-02 M32-09 S11-03 M92-09 S11-03 M92-26 C12-02 C12-02 C32-30
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R11-18 S41-12 S21-04 T42-07 C12-03 R11-23 M92-09 S11-03 M62-26 C12-02 C32-30 T61-05
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07 C41-01 M62-16 M62-16 S41-04 S41-12 S21-04 C12-03 R1-03 M92-09 S11-03 M62-26 C12-02 C32-30 T61-05 D73-01
Convenience store (without gas station) Convent. Co-operative association Cordage manufacture Core analysis in oil or gas wells, including incidental field operations Corral cleaning. Corrosion, chemical manufacturing (acids) Corrosion, preventative service in oil lines Counselling. Courier, messenger service. Craft shop. Crane work Crate manufacture Credit unions. Creosoting of posts and poles Cresting / embroidery. Crests and banners, manufacturing of Crop spraying (aerial). Crosscutting in or for mines as a business. Crude oil hauling.	C61-04 C32-27 G11-07 C41-01 M62-16 S41-04 R41-04 R41-18 M33-02 S41-12 S41-12 S41-12 S41-04 C12-03 R41-23 M92-09 S11-03 M62-26 C12-02 C32-30 T61-05 D73-01 D73-01 D74-08
Convenience store (without gas station) Convent	C61-04 C32-27 G11-07 C41-01 M62-16 M33-02 S41-12 S21-04 T42-07 C12-02 C12-02 C12-02 C12-02 C12-02 C12-02 C12-03 C1

Curing hides	M62-20
Curling rinks	
Custom brokerage office	
Custom harvesting	A21-04

D

Dairy farming (voluntary)	. A21-02
Dairy equipment installation and supplies	B11-02
Dairy products, manufacture of	.M41-04
Dam construction (excluding concrete work)	R11-01
Dampproofing	. B12-17
Day care	. S21-03
Decorating	. B12-01
Dehydrating alfalfa (excluding harvest)	
Deli	
Demolition	
Dental laboratories	
Dental offices and clinics	. S12-07
Department stores	C32-10
Detective service	S21-08
De-waxing flowlines and tubing	. D32-04
Diamond coring and drill stem testing	. D41-07
Diamond drilling	D52-01
Diesel injection service	
Digital photography	
Directional drilling for cable line installation	.R11-14
Directional drilling for oilwell servicing	D41-01
Disaster recovery	B12-02
Dismantling	R11-25
District home care	G22-04
Diving, commercial (included with an industry under the Act)	.B13-11
Dog training, sitting and walking	S32-04
Domestics as a business	S33-07
Domestics (voluntary)	S32-07
Door and window installation	B13-04
Doors, manufacture, sale and installation of	
Doors, overhead installation of	
Drafting	S11-04
Dragline erection	B13-12
Dragline erection Dragline work	B13-12
Dragline work	. B13-12 R11-01
Dragline work Drapery sales and installation	. B13-12 R11-01 . C33-08
Dragline work Drapery sales and installation Dredging	. B13-12 R11-01 . C33-08 R11-01
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business	. B13-12 R11-01 . C33-08 R11-01 . D73-01
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing	. B13-12 R11-01 . C33-08 R11-01 . D73-01 . D41-07
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drill is (supervision only)	. B13-12 R11-01 . C33-08 R11-01 . D73-01 . D41-07 . D32-08
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond	. B13-12 R11-01 . C33-08 R11-01 . D73-01 . D41-07 . D32-08 . D52-01
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, oil, gas, minerals	. B13-12 R11-01 . C33-08 R11-01 . D73-01 . D41-07 . D32-08 . D52-01 . D52-01
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, rathole and shothole (below 200')	. B13-12 R11-01 . C33-08 R11-01 . D73-01 . D41-07 . D32-08 . D52-01 . D52-01 . D52-01
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, oil, gas, minerals Drilling, rathole and shothole (below 200') Drilling, rathole and shothole (down to 200')	. B13-12 R11-01 . C33-08 R11-01 . D73-01 . D41-07 . D32-08 . D52-01 . D52-01 . D52-01 . D52-01 . D41-01
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, oil, gas, minerals Drilling, rathole and shothole (below 200') Drilling, rathole and shothole (down to 200') Drilling, water wells	. B13-12 R11-01 . C33-08 R11-01 . D73-01 . D41-07 . D32-08 . D52-01 . D52-01 . D52-01 . D52-01 . D41-01 . D51-03
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, oil, gas, minerals Drilling, rathole and shothole (below 200') Drilling, rathole and shothole (down to 200') Drilling, water wells Drive-in theatres	. B13-12 R11-01 . C33-08 R11-01 . D41-07 . D32-08 . D52-01 . D52-01 . D52-01 . D51-03 . C12-10
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Dragline work Drapery sales and installation Dridging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, oil, gas, minerals Drilling, rathole and shothole (below 200') Drilling, rathole and shothole (down to 200') Drilling, rathole and shothole (down to 200') Drilling, water wells Drive-in theatres Drive-in theatres Drive training Drone operations Dry cleaners	B13-12 .R11-01 C33-08 .R11-01 D73-01 D41-07 D32-08 D52-01 D52-01 D52-01 D52-01 D51-03 C12-10 G12-06 S41-01 S22-05
Dragline work Drapery sales and installation Dridging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, rathole and shothole (below 200') Drilling, rathole and shothole (below 200') Drilling, rathole and shothole (below 200') Drilling, vathole and shothole (down to 200') Drilling, water wells Drive-in theatres Drive-in theatres Drive training Drone operations Dry cleaners Dry goods, sale of	B13-12 .R11-01 .C33-08 .R11-01 .D73-01 .D41-07 .D32-08 .D52-01 .D52-01 .D52-01 .D52-01 .D52-01 .D52-01 .D52-01 .D52-01 .C12-06 .S41-01 .S22-05 .C12-01
Dragline work Drapery sales and installation Dredging Drifting, in or for mines as a business Drill stem testing Drilling (supervision only) Drilling, diamond Drilling, oil, gas, minerals Drilling, rathole and shothole (below 200') Drilling, rathole and shothole (down to 200') Drilling, rathole and shothole (down to 200') Drilling, water wells Drive-in theatres Drive- in theatres Drone operations Dry cleaners Dry goods, sale of Drywall installation	B13-12 R11-01 C33-08 .R11-01 D73-01 D41-07 D32-08 D52-01 D52-01 D52-01 D52-01 D51-03 C12-10 G12-06 S41-01 S22-05 C12-01 B13-16
Dragline work Drapery sales and installation	B13-12 .R11-01 C33-08 .R11-01 D73-01 D41-07 D32-08 D52-01 D52-01 D52-01 D52-01 D52-01 C12-10 G12-06 S41-01 S22-05 C12-01 B13-16 B11-07
Dragline work Drapery sales and installation	B13-12 R11-01 C33-08 R11-01 D73-01 D41-07 D32-08 D52-01 D52-01 D52-01 D52-01 D52-01 C12-10 G12-06 S41-01 S22-05 C12-01 B13-16 B11-07 R11-06
Dragline work Drapery sales and installation	B13-12 .R11-01 .C33-08 .R11-01 D73-01 D73-01 D52-01 D52-01 D52-01 D52-01 D52-01 D52-03 C12-10 G12-06 S41-01 S22-05 C12-01 B13-16 .B11-07 .R11-06 S22-04
Dragline work Drapery sales and installation	B13-12 .R11-01 C33-08 .R11-01 D73-01 D41-07 D32-08 D52-01 D52-01 D52-01 D52-01 D52-03 C12-10 G12-06 S41-01 S22-05 C12-01 B13-16 .B11-07 .R11-06 .S22-04 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-05 .S22-04 .S22-05 .S22-0

Е

EarthmovingR11-01EavestroughingB12-24Ecological workS41-05E-commerceC12-24Eggs, sale incidental to poultry farming (voluntary)A11-02Eggs, wholesaling and grading as a businessC33-09Electrical component assemblyC12-22Electric fixtures, manufacture, sale, service and repair ofC32-04Electric power lines, operation ofU31-01Electric systems, generation and transmission ofU31-01Electric viringB11-05Electroic workD32-03Electroic workD32-03Electroics, installation ofC12-22Electroplating, bumperC62-20Electroplating, jewellery and small articlesC12-02Electroplating, jewellery and small articlesC12-02Electroplating, jewellery and small articlesC12-02Elevators (freight or passenger), erection, installation and repair ofB12-23Elevator (grain), operationsA31-01Elevator (grain), operationsA31-01Elevator (grain), operationsS32-01EmbossingC32-32Embroidery / crestingC12-02Embroidery / crestingC12-02Employment serviceS12-01Engine, small, repair ofC62-09Engines, erection or installation ofB13-12Engine, small, repair ofC62-09Engines, serction or installation ofB12-23Engines, serction or installation ofB12-23Engine, small, repair ofC62-09Engine, small, repair of <th></th> <th></th>		
Ecological work S41.05 E-commerce C12-24 Eggs, sale incidental to poultry farming (voluntary) A11.02 Eggs, wholesaling and grading as a business C33.09 Electric al component assembly C12-22 Electric motor rewinding C61.09 Electric motor rewinding C61.09 Electric stops, auto C62.09 Electric systems, generation and transmission of U31.01 Electric systems, generation and transmission of U31.01 Electric systems, generation and transmission of C12-22 Electronic component assembly. C12-22 Electronic component assembly. C12-22 Electronics, installation of C51.02 Electroplating, bumper C62-20 Electroplating, bumper C62-20 Electroplating, jewellery and small articles. C12-02 Elevators (freight or passenger), erection, installation and repair of B12-23 Elevator (grain), operations. A31-01 Elevator operators S32-01 Embosing C32-02 Embroidery / cresting C12-02 Emboridery / cresting C12-02		
E-commerce C12-24 Eggs, sale incidental to poultry farming (voluntary) A11-02 Eggs, wholesaling and grading as a business C33-09 Electrical component assembly C12-22 Electric fixtures, manufacture, sale, service and repair of C32-04 Electric motor rewinding C61-09 Electric shops, auto C62-09 Electric stores C32-04 Electroic systems, generation and transmission of U31-01 Electromagnetic work D32-03 Electronic component assembly. C12-22 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-02 Electroplating, ascondary schools, private G12-07 Elementary and secondary schools with residences G12-07 Elevator (freight or passenger), erection, installation and repair of and repair of C12-02 Elevator (grain), operations. A31-01 Eleva		
Eggs, sale incidental to poultry farming (voluntary) A11-02 Eggs, wholesaling and grading as a business C33-09 Electric component assembly C12-22 Electric fixtures, manufacture, sale, service and repair of C32-04 Electric motor rewinding C61-09 Electric stores, auto C62-09 Electric stores C32-04 Electric wiring B11-05 Electronic component assembly C12-22 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator (grain), operations S32-01 Embossing C32-02 Employment service S12-01 Employment service<	Ecological work	. S41-05
Eggs, wholesaling and grading as a business C33-09 Electric a component assembly C12-22 Electric intures, manufacture, sale, service and repair of C32-04 Electric motor rewinding C61-09 Electric shops, auto C62-09 Electric stores C32-04 Electric stores, generation and transmission of U31-01 Electric systems, generation and transmission of U31-01 Electric systems, generation and transmission of U31-01 Electric oxystems, generation and transmission of U31-01 Electronagnetic work D32-03 Electronics, installation of C12-22 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools, private G12-07 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator operators S32-01 Embossing C32-32 Employment service S12-01 Employment service S12-01 Employment service S12-01 Employment service S12-01	E-commerce	. C12-24
Electrical component assembly. C12-22 Electric fixtures, manufacture, sale, service and repair of C32-04 Electric motor rewinding C61-09 Electric power lines, operation of U31-01 Electric stores C32-04 Electric stores C32-04 Electric stores C32-04 Electric stores C32-04 Electric stores C32-03 Electronagnetic work D32-03 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-02 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools with residences G12-07 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embroidery / cresting C12-02 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engines, erection or installation of B13-12 <td>Eggs, sale incidental to poultry farming (voluntary)</td> <td>A11-02</td>	Eggs, sale incidental to poultry farming (voluntary)	A11-02
Electric fixtures, manufacture, sale, service and repair of C32-04 Electric motor rewinding C61-09 Electric power lines, operation of U31-01 Electric stores C32-04 Electric stores C32-04 Electric systems, generation and transmission of U31-01 Electric wiring B11-05 Electroic component assembly C12-22 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools, private G12-07 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator (grain), operations S32-01 Embossing C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engines, consulting C41-03 Engine, small, repair of C62-09 Engines, erection or installation of B13-12 Engine, small, repair of C62-09 Engriving (photo) C12-		
Electric motor rewindingC61-09Electric power lines, operation ofU31-01Electric shops, autoC62-09Electric storesC32-04Electric systems, generation and transmission ofU31-01Electric wiringB11-05Electronagnetic workD32-03Electronics, installation ofC12-22Electroplating, bumperC62-00Electroplating, jewellery and small articlesC12-02Electroplating, jewellery and small articlesC12-03Elementary and secondary schools, privateG12-07Elevators (freight or passenger), erection, installation and repair ofB12-23Elevator (grain), operationsA31-01Elevator (grain), operationsS32-01EmbosingC32-32Embroidery / crestingC12-02Employment serviceS12-01Emgine, scnsultingS41-01Engine, scnsultingS41-01Engine, small, repair ofC62-09Engrine, small, repair ofC62-15Equipment, heavy, rental of with operatorsC61-10Ecalators, installation ofB13-12Equipment, medium, manufacture ofM92-07Equipment, medium, manufacture ofM92-07Equipment, medium, manufacture ofM2-07Equipment, medium, manufacture ofM2-07E	Electrical component assembly	C12-22
Electric power lines, operation of U31-01 Electric shops, auto. C62-09 Electric stores C32-04 Electric systems, generation and transmission of U31-01 Electric wiring B11-05 Electronic component assembly. C12-22 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles. C12-03 Elementary and secondary schools, private G12-07 Elewators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator (grain), operations C32-32 Elevator (grain), operations C12-02 Embosing C32-32 Embosing C32-32 Embosing C32-32 Employment service S12-01 Engine esbuilding C61-03 Engine, section or installation of B13-12 Engine, small, repair of C62-209 Environmental consulting S41-015 Environmental consulting S41-015 Envipment, heavy, re		
Electric shops, auto C62-09 Electric stores C32-04 Electric wing B11-05 Electroi wing B11-05 Electroi wing B11-05 Electroi component assembly. C12-22 Electroic sinstallation of C51-02 Electroplating, jewellery and small articles. C12-03 Elementary and secondary schools, private G12-07 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Engineers, consulting C41-01 Engineers, consulting C41-03 Engineers, consulting C41-03 Engineers, consulting S41-01 Engine, small, repair of C12-03 Environmental consulting S41-01 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-04 Epoxy flo		
Electric stores C32-04 Electric systems, generation and transmission of. U31-01 Electroic wiring B11-05 Electromagnetic work D32-03 Electronic component assembly. C12-22 Electroplating, bumper C62-20 Electroplating, jewellery and small articles. C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools with residences G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Enderstore S12-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting C41-01 Engine, small, repair of C62-09 Engrine, small, repair of C62-09 Engrine, small, repair of C62-09 Engrine, small, repair of C62-15 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C11-	Electric power lines, operation of	U31-01
Electric systems, generation and transmission of U31-01 Electric wiring B11-05 Electromagnetic work D32-03 Electronics, installation of C12-22 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools, private G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator (grain), operations S32-01 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engine rebuilding C61-08 Engines, erection or installation of B13-12 Environmental consulting S41-01 Environmental consulting S41-01 Environmental consulting S41-02 Environmental consulting S41-03 Environmental consulting S41-04 Equipment, heavy, rental of with operators	Electric shops, auto	. C62-09
Electric wiring B11-05 Electromagnetic work D32-03 Electronic component assembly C12-22 Electronics, installation of C51-02 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools, private G12-07 Elementary and secondary schools, with residences G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator (grain), operations S32-01 Embossing C32-32 Embroider / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engine, serection or installation of B13-12 Engine, small, repair of C62-09 Environmental consulting S41-01 Environmental consulting S41-01 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, medium, man	Electric stores	. C32-04
Electromagnetic work D32-03 Electronic component assembly C12-22 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools with residences G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engine, consulting S41-01 Engine, section or installation of B13-12 Engine, small, repair of C62-09 Environmental consulting S41-01 Environmental consulting S41-01 Environmental consulting S41-02 Environmental consulting S41-03 Equipment, heavy, rental of with operators R11-23 Equipment, medium, manufacture of M92-07<	Electric systems, generation and transmission of	. U31-01
Electromagnetic work D32-03 Electronic component assembly C12-22 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools with residences G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engine, consulting S41-01 Engine, section or installation of B13-12 Engine, small, repair of C62-09 Environmental consulting S41-01 Environmental consulting S41-01 Environmental consulting S41-02 Environmental consulting S41-03 Equipment, heavy, rental of with operators R11-23 Equipment, medium, manufacture of M92-07<	Electric wiring	B11-05
Electronic component assembly. C12-22 Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles. C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools with residences. G12-02 Elevators (freight or passenger), erection, installation and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engines, erection or installation of B13-12 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, small		
Electronics, installation of C51-02 Electroplating, bumper C62-20 Electroplating, jewellery and small articles C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools, private G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting C41-08 Engine, serction or installation of B13-12 Engine, small, repair of C62-09 Environmental consulting S41-01 Equipment, heavy, rental of with operators C12-23 Equipment, heavy, rental of with operators C12-23 Equipment, heavy, rental of with operators C62-15 Equipment, madum, manufacture of M92-07 Equipment, medium, manufacture of M12-23 Equipment, medium, manufacture of C12-23 <t< td=""><td></td><td></td></t<>		
Electroplating, bumper C62-20 Electroplating, jewellery and small articles. C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools, private G12-02 Elevators (freight or passenger), erection, installation and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting C41-08 Engine, sconsulting C41-08 Engine, serection or installation of B13-12 Engine, small, repair of C62-09 Environmental consulting S41-01 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators C61-15 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of S12-23 Equipment, medium, manufacture of C61-10 Escalators, installatio		
Electroplating, jewellery and small articles. C12-03 Elementary and secondary schools, private G12-07 Elementary and secondary schools with residences G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting C41-08 Engine, sconsulting C61-08 Engine, section or installation of B13-12 Engine, small, repair of C62-09 Environmental consulting S41-01 Environmental consulting S41-03 Equipment, heavy, rental of with operators R11-23 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Equipment, small, rental of, including sales and service of C61-10 <td></td> <td></td>		
Elementary and secondary schools, private G12-07 Elementary and secondary schools with residences G12-02 Elevators (freight or passenger), erection, installation and repair of and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting C41-03 Engines, consulting C61-08 Engines, erection or installation of B13-12 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Equipment, small, rental of, including sales and service of C61-10 Escalators (incedical) S12-20		
Elementary and secondary schools with residences G12-02 Elevators (freight or passenger), erection, installation B12-23 and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engine, section or installation of B13-12 Engine, small, repair of C62-09 Engiving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, neavy, rental of with operators C62-15 Equipment, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escatators, installation of B12-23 Escape room C12-23 Escape room C12-23 Escape room C12-20 Esthetics (non-medical) S12-06 Esthetics (non-medic	Elementary and secondary schools private	G12-07
Elevators (freight or passenger), erection, installation B12-23 and repair of B12-23 Elevator (grain), operations A31-01 Elevator operators S32-01 Embossing C12-02 Employment service S12-01 Engineers, consulting S41-01 Engineers, consulting C61-08 Engine, small, repair of C62-09 Engine, small, repair of C62-09 Enginey, rental of with operators R11-23 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C61-10 Equipment, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, meavy, rental of with operators C61-10 Equipment, heavy, rental of without operators C61-10 Equipment, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escatators, installation of B12-23 Escape room C12-23 Escape room C12-09 Esthetics (non-medical) S12-10 Excavating R11-06 <t< td=""><td></td><td></td></t<>		
and repair ofB12-23Elevator (grain), operationsA31-01Elevator operatorsS32-01EmbossingC32-32Embroidery / crestingC12-02Employment serviceS12-01Engine asphalt manufacturingM31-05Engineers, consultingS41-01Engine, serection or installation ofB13-12Engine, small, repair ofC62-09Environmental consultingS41-05Epoxy flooringB13-14Equipment, heavy, rental of with operatorsC62-15Equipment, medium, manufacture ofM92-07Equipment, small, rental of with operatorsC62-15Equipment, medium, manufacture ofM92-07Equipment, small, rental of, including sales and service ofC61-10Escalators, installation ofB12-23Escape roomC12-09Esthetics (non-medical)S12-19ExcavatingR11-06Exhibition boardsG31-10ExpeditingT42-09Exterminating servicesS33-03		
Elevator (grain), operations A31-01 Elevator operators S32-01 Embosing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engine rebuilding C61-08 Engine, small, repair of C62-09 Environmental consulting S41-01 Epoxy flooring B13-12 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escalators (medical) S12-06 Esthetics (mon-medical) S12-06 Esthetics (mon-medical) S12-19 Excavating R11-06 Exploiting C32-31 Excavating S31-03		B12-23
Elevator operators S32-01 Embossing C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engine rebuilding C61-08 Engine, small, repair of C62-09 Engine, small, repair of C62-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, nedium, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escape room C12-23 Escape room C12-24 Escape room C12-25 Esthetics (medical) S12-06 Esthetics (medical) S12-01 Exeavating R11-06 Exhibition boards G31-10 Expaditing T42-09 Exterminating services S33-03	Elevator (grain) operations	A31-01
Embossing. C32-32 Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting C41-01 Engine rebuilding C61-08 Engine, serection or installation of B13-12 Engine, small, repair of C62-09 Engiving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of without operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of B12-23 Escape room C12-23 Escape room C12-20 Esthetics (non-medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Expediting C42-09 Exterminating services S33-03	Elevator operators	S32-01
Embroidery / cresting C12-02 Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engine rebuilding C61-08 Engineers, consulting S41-01 Engine, servicion or installation of B13-12 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escape room C12-09 Esthetics (non-medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Expediting C42-09 Exterminating services S33-03		
Employment service S12-01 Emulsified asphalt manufacturing M31-05 Engine resoulding S41-01 Engine rebuilding C61-08 Engine, small, repair of C62-09 Environmental consulting S41-01 Epoxy flooring B13-12 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escape room C12-23 Esthetics (medical) S12-19 Excavating R11-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exterting S33-03		
Emulsified asphalt manufacturing M31-05 Engineers, consulting S41-01 Engine rebuilding C61-08 Engines, erection or installation of B13-12 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of without operators C62-15 Equipment, heavy, rental of without operators C62-15 Equipment, heavy, rental of without operators C62-15 Equipment, nedium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of. B12-23 Escape room C12-20 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Exavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03		
Engineers, consulting S41-01 Engine rebuilding C61-08 Engines, erection or installation of B13-12 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of S12-38 Escape room C12-23 Escape room C12-20 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Expediting S33-03		
Engine rebuilding. C61-08 Engines, erection or installation of B13-12 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring. B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, medium, manufacture of B12-13 Equipment, small, rental of, including sales and service of C61-10 Escape room C12-23 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Expaiding C31-10 Expediting T42-09		
Engines, erection or installation of B13-12 Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escape room C12-09 Esthetics (medical) S12-19 Exavating R11-06 Exhibition boards G31-10 Expediting T42-09	Engine rebuilding	C61-08
Engine, small, repair of C62-09 Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of without operators C62-15 Equipment, medium, manufacture of M92-07 Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exploiting C31-10 Expediting T42-09	Engines erection or installation of	B13-12
Engraving (photo) C12-23 Environmental consulting S41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of without operators C62-15 Equipment, medium, manufacture of M92-07 Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03	Engine small repair of	C62-00
Environmental consulting \$41-05 Epoxy flooring B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of without operators C62-15 Equipment, medium, manufacture of M92-07 Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escape room C12-09 Esthetics (medical) \$12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services \$33-03	Engraving (photo)	C12-03
Epoxy flooring. B13-14 Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of with operators C62-15 Equipment, medium, manufacture of M92-07 Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escape room B12-23 Escape room C12-09 Esthetics (medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03	Environmental consulting	S/1 05
Equipment, heavy, rental of with operators R11-23 Equipment, heavy, rental of without operators C62-15 Equipment, medium, manufacture of M92-07 Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Exavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03		
Equipment, heavy, rental of without operators C62-15 Equipment, medium, manufacture of M92-07 Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of B12-23 Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03	Equipment beauty rental of with operators	D11 22
Equipment, medium, manufacture of M92-07 Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03	Equipment, heavy, rental of without operators	C62 15
Equipment rental and maintenance (oilfield, roadwork or dam) R11-23 Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of		
Equipment, small, rental of, including sales and service of C61-10 Escalators, installation of. B12-23 Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03		
Escalators, installation of. B12-23 Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03	Equipment email rental of including color and convice of	
Escape room C12-09 Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03	Equipment, small, remai or, including sales and service or	. C01-10
Esthetics (medical) S12-06 Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03		
Esthetics (non-medical) S12-19 Excavating R11-06 Exhibition boards G31-10 Expediting T42-09 Exterminating services S33-03		. 012-09
Excavating	Esthetics (medical)	. 512-00
Exhibition boardsG31-10 ExpeditingT42-09 Exterminating servicesS33-03		
ExpeditingT42-09 Exterminating services		
Exterminating services		
Extracts, manufacture ofM62-15		
	Extracts, manufacture of	.1002-15

F

194-01
R11-06
162-04
61-15
21-04
21-01
21-04
21-04
21-02
\$12-12

Farm parts and supplies (no servicing)	
Farm sewer and water	R11-24
Fascia and soffits installation	. B12-24
Federated colleges	. G11-01
Feed lot cleaning as a business	R11-18
Feed lots (voluntary)	A11-16
Feed mills, commercial	.M62-02
Feed service, farm, mobile (voluntary)	
Fencing, chain link, wood, pvc	
Fertilizer and chemical application	
Fertilizer, animal, manufacture of	
Fertilizer, chemical, manufacture of	
Fertilizer sales and distribution	
Fibreglass, installation of, on autos and boats	
Fibreglass products, manufacture of	
Fibres, manufacture of	.1062-16
Film and photo supply stores	
Film production	. S12-10
Filtration plants, erection or installation	. B13-12
Financial institutions	
Fire crew (ground)	
Fire escapes, erection or installation of	
Fire extinguishers, manufacture and servicing of	. C32-03
Fire inspections	. S41-12
Fire sprinkler installation	B11-03
Firework sales	. C32-26
First Aid instructors	
Fish canning	
Fish hatcheries (voluntary)	A11-10
Fishing and hunting lodges (including guides)	S23-05
Fishing, commercial (voluntary)	A11-06
Fitness centres	S32-08
Flashing, custom	B12-24
Flax straw processing, including buying, trucking, stacking	
Floor covering installation and repair	B13_01
Floor covering stores	
Florists, retail	. 032-09
	C12 05
Flour milling	.M62-01
Flour milling Flowers, manufacture of	. M62-01 . C12-05
Flour milling Flowers, manufacture of Flow evaluation	. M62-01 . C12-05 . D32-03
Flour milling Flowers, manufacture of Flow evaluation Flushby services	. M62-01 . C12-05 . D32-03 . D41-05
Flour milling Flowers, manufacture of Flow evaluation Flushby services. Flying, commercial	M62-01 C12-05 D32-03 D41-05 T61-01
Flour milling Flowers, manufacture of Flow evaluation Flushby services. Flying, commercial Foam jacking	M62-01 C12-05 D32-03 D41-05 T61-01 B13-14
Flour milling Flowers, manufacture of Flow evaluation Flushby services. Flying, commercial Foam jacking Food concessions	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01
Flour milling Flowers, manufacture of Flow evaluation Flushby services Flying, commercial Foam jacking Food concessions Food delivery service	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07
Flour milling Flowers, manufacture of Flow evaluation Flushby services. Flying, commercial Foam jacking Food concessions Food delivery service Food preparation and packaging	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07 .M42-03
Flour milling Flowers, manufacture of	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07 .M42-03 . S22-07
Flour milling Flowers, manufacture of Flow evaluation Flushby services Flying, commercial Food concessions Food concessions Food delivery service Food preparation and packaging Food trucks Forest area management	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07 M42-03 . S22-07 . S41-15
Flour milling Flowers, manufacture of Flow evaluation	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07 M42-03 S22-07 . S41-15 R11-28
Flour milling Flowers, manufacture of Flow evaluation	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07 M42-03 S22-07 . S41-15 R11-28
Flour milling Flowers, manufacture of Flow evaluation Flushby services Flying, commercial Food concessions Food concessions Food delivery service Food preparation and packaging Food trucks Forest area management	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07 M42-03 . S22-07 . S41-15 R11-28 T42-16
Flour milling Flowers, manufacture of. Flow evaluation	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 T61-01 T42-07 M42-03 . S22-07 S41-15 R11-28 T42-16 R11-06
Flour milling Flowers, manufacture of Flow evaluation Flushby services Flying, commercial Foan jacking Food concessions Food concessions Food delivery service Food preparation and packaging Food trucks Forest area management Forest area management Forest regeneration surveys Forwarding companies (no cartage) Foundations, excavating for Fracturing work	. M62-01 . C12-05 . D32-03 . D41-05 T61-01 . B13-14 . S22-01 T42-07 . S41-15 R11-28 R11-06 D41-02
Flour milling Flowers, manufacture of	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 T61-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-06 R11-06 .D41-02 .C62-13
Flour milling Flowers, manufacture of	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-20 .C62-13 .B12-26
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .S41-15 R11-28 T42-16 R11-06 .D41-02 .C62-13 .B12-26 .B12-26 .D52-01
Flour milling Flowers, manufacture of. Flow evaluation Flushby services. Flying, commercial Foam jacking Food concessions Food concessions Food concessions Food delivery service Food preparation and packaging Food trucks. Forest area management. Forest regeneration surveys. Forwarding companies (no cartage) Foundations, excavating for. Fracturing work. Frame and wheel alignment. Framing . Freezing units for mining, installation of. Fruit and vecetable stores.	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-08 T42-16 R11-06 .D41-02 .C62-13 .B12-26 .D52-01 .C32-27
Flour milling Flowers, manufacture of. Flow evaluation Flushby services. Flying, commercial Foam jacking Food concessions Food concessions Food concessions Food delivery service Food preparation and packaging Food trucks. Forest area management. Forest regeneration surveys. Forwarding companies (no cartage) Foundations, excavating for. Fracturing work. Frame and wheel alignment. Framing. Freezing units for mining, installation of. Fruit and vegetable stores. Fruit canning or preparation	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-06 .D41-02 .C62-13 .B12-20 .D52-01 .C32-27 .M42-03
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-28 C62-13 .B12-26 .D52-01 .C32-27 .M42-03 .S33-03 .S33-03
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-28 R11-06 .D41-02 .C62-13 .B12-26 .D52-01 .C32-27 .M42-03 .S33-03 .S33-03 .S32-07
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .S41-15 R11-06 .D41-02 .C62-13 .B12-26 .D52-01 .C32-27 .M42-03 .S31-07 .S41-108
Flour milling Flowers, manufacture of. Flow evaluation	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-06 .D41-02 .C62-13 .B12-26 .D52-01 .C32-27 .M42-03 .S33-03 .S21-07 .A11-08 .C32-24
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 .X42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-28 R12-26 .D52-01 .C32-24 .M42-03 .S33-03 .S31-07 A11-08 .C32-24 .S32-02
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-28 R11-28 B12-26 .D52-01 .C32-27 .M42-03 .S32-03 .S21-07 A11-08 .C32-24 .S32-02 S32-02 .S32-02 .S32-02 S32-02 S32-02 S32-02 S32-02 S32-02 S32-02 S32-03
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .S41-15 R11-28 R11-06 .D41-02 .C62-13 .B12-26 .D52-01 .C32-27 .M42-03 .S33-03 .S21-07 A11-08 .C32-24 .S32-02 M94-03 B11-01
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-06 .D41-02 .C62-13 .B12-26 .D52-01 .C32-27 .M42-03 .S21-07 .S21-07 .M42-03 .S21-07 .S2
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-28 C62-13 .B12-26 .D52-01 .C32-24 .M42-03 .S33-03 .S31-07 A11-08 .C32-02 .M94-03 B11-01 .M62-13 .C33-05
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-28 C62-13 .B12-26 .D52-01 .C32-21 .M42-03 .S33-03 .S21-07 A11-08 .C32-22 .M94-03 B12-10 .C33-05 .C33-05 .C33-10
Flour milling	.M62-01 .C12-05 .D32-03 .D41-05 T61-01 .B13-14 .S22-01 T42-07 .M42-03 .S22-07 .S41-15 R11-28 R11-28 R11-28 C62-13 .B12-26 .D52-01 .C32-21 .M42-03 .S33-03 .S21-07 A11-08 .C32-22 .M94-03 B12-10 .C33-05 .C33-05 .C33-10

G

Garages	C62-01
Garbage collecting	
Garden and seed supplies	C12-12
Garden centre	C32-16
Garden tilling as a business	Δ11_10
Gas and oil development	
Gas and oil exploration	
Gasfitting	
Gas fixtures sales, service and manufacture	
Gas line construction maintenance and repair	R11 - 20
Gas, natural or artificial, manufacturing, transmission	
and distribution of	M31-01
Gasoline manufacturing	M33-01
Gas station	
Gas well drilling	
Gas well logging	
Gas well operation	D41-02
	D32-07
Gas well servicing by means other than rigs	D41-02
Gas well servicing with rigs	D51-01
General building contractors non-commercial	B12-04
General recycling	M62-14
Geological exploration, included with oil	D32-06
Geological work (mining)	D73-01
Geophysical survey (mining only)	
Geophysical work (mining)	D73-01
Giftware sales	C12 03
Girl Guides	
Glass and aluminum, installations only	
Glass, auto, installation of	
Glass beads, manufacture of	
Glass, sale and cutting of, including incidental installation	
of (15% maximum)	M62-22
Classware manufacturing	000.00
Glassware manufacturing	632-28
Glassware manufacturing Glazing	
Glazing	B13-04
Glazing Glue, manufacture of	B13-04 M72-10
Glazing Glue, manufacture of Golf club, administration and maintenance only	B13-04 M72-10 S32-03
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature	B13-04 M72-10 S32-03 C12-09
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature Government, Provincial	B13-04 M72-10 S32-03 C12-09 G51-01
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature Government, Provincial Government (Provincial) agencies and ministries	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature Government, Provincial Government (Provincial) agencies and ministries Grain drying	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature Government, Provincial Government (Provincial) agencies and ministries Grain drying Grain elevator construction	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature Government, Provincial Government (Provincial) agencies and ministries Grain drying Grain elevator construction	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature Government, Provincial Government (Provincial) agencies and ministries Grain drying Grain elevator construction Grain elevator operation Grain farming (voluntary) Grain handler	B13-04 M72-10 S32-03 G51-01 G51-02 M62-02 B13-08 A31-01 A31-01
Glazing Glue, manufacture of Golf club, administration and maintenance only Golf, indoor and miniature Government, Provincial Government (Provincial) agencies and ministries Grain drying Grain elevator construction Grain elevator operation Grain farming (voluntary) Grain handler Grain hauling	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 M62-02 M62-02 M31-01 A21-01 A31-01 T42-01
Glazing	
Glazing	
Glazing	B13-04
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 A31-01 T42-01 B13-05 C12-23 R11-08 R11-08
Glazing	
Glazing	
Glazing	B13-04
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 B13-05 C12-23 R11-08 R11-08 D32-03 A21-03
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 T42-01 T42-01 C12-23 R11-08 R11-08 D32-03 A21-03 A21-03 A21-03 A21-03 A13-09
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 T42-01 B13-05 C12-23 R11-08 R11-08 R11-08 R11-08 R11-08 C32-03 A21-03 B13-09
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 T42-01 B13-05 C12-23 R11-08 R11-08 R11-08 R11-08 R11-08 C32-03 A21-03 B13-09
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 B13-05 C12-23 R11-08 R11-08 R11-08 R11-08 C32-03 A21-03 B13-09 C32-01
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 B13-05 C12-23 R11-08 R11-08 B13-09 A11-03 C32-01 C32-01
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 B13-05 C12-23 R11-08 D32-03 A21-03 C32-01 C32-01 C32-03 A11-03 C32-01 C32-01 C33-03 R11-17
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 T42-01 T42-01 C12-23 R11-08 R11-08 R11-08 A21-03 B13-09 A11-03 C32-16 C32-01 C32-03 R11-17 G22-02
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 B13-05 C12-23 R11-08 R11-08 R11-08 C12-23 R11-08 C12-03 B13-05 C12-23 R11-08 R11-08 C32-03 A21-03 B13-09 C32-01 C32-01 C32-03 R11-17 G22-02 D73-01
Glazing	
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 T42-01 B13-05 C12-23 R11-08 B13-09 A11-03 C32-01 C32-01 C32-02 M73-01 B13-09 A11-03 C32-01 C33-03 R11-17 G22-02 D73-01 B13-14 C32-26
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 T42-01 T42-01 C12-23 R11-08 R11-08 R11-08 R11-03 B13-09 A11-03 C32-01 C32-02 D73-01 B13-14 C32-26 S32-08
Glazing	B13-04 M72-10 S32-03 C12-09 G51-01 G51-02 M62-02 B13-08 A31-01 A21-01 T42-01 T42-01 C12-23 R11-08 R11-08 R11-08 R11-03 B13-09 A11-03 C32-01 C32-02 D73-01 B13-14 C32-26 S32-08

Н

Hairdressing	S12-19
Hair salon supplies	C12-14
Handicraft sales	C12-07
Handyman service	B12-02
Hardware	
Hardware, retailed by builder supplies	
Harness sales, manufacture and repair	
Harvesting, custom (voluntary)	
Hatcheries, commercial	C32-15
Hauling, local and provincial	T42-01
Hauling, mail, inter urban	T42-03
Hauling of logs/pulpwood	
Health and community service instructors	S21 04
Health authority	C22 06
Health care administration	GZZ-00
	G22-03
Health district	G22-06
Health food retail	
Health service, mobile	S21-10
Heating	.B11-01
Heating and plumbing supplies	. C32-08
Heavy duty mechanics	. C62-15
Heavy duty truck and equipment, service only	C62-02
Heavy duty truck sales, includes service	. C61-01
Heavy equipment operations	R11-23
Helicopters, operation of	T61-06
Hides, preparing, curing or tanning of	M62-20
High pressure cold water wash (buildings)	B12-18
Highway stockpiling	R11-08
Hobby shops	C12-03
Hog farms (voluntary)	A11-14
Home care	G22-04
Homemaker service	
Home owners, construction for self (voluntary)	
Home owners, domestics (voluntary)	\$3207
Homes for senior citizens	G22-01
Homes for people with disabilities	G22-01
Homes, group care	G22-02
Honey processing	A11 15
Horizontal augering service	R11-13
Horticultural activities	Δ11 10
Hose (plastic or rubber), manufacture of	M62 08
Hospitals	C22 02
Hostels	GZZ-03
Hotel management	
Hotels	523-01
Hot oil service, oilwell	D32-04
Hot shot service	
Household movers	
House insulation	
House sitters	
Housing authorities	
Humane societies	
Hydro blast	T42-21
Hydroplane overhaul and repair	T61-04
Hydrovac	T4-21



Ice cream concessions	S22-01
Ice cream manufacture	M41-04
Ice cube manufacture and distribution	C32-19
Ice harvesting	R11-16
Implement and equipment dealers (wholesale), without	
servicing or overhaul	C61-02

Implement and equipment dealers, with repair and service .	C61-15
Independent living facilities	
Indian bands (voluntary)	C21 00
Indoor golf	
Indoor recreational facility	C12-09
Industrial building, protection service	S21-08
Industrial catering	S22.06
	322-00
Industrial coating and wrapping	M92-15
Industrial construction	B13-12
Industrial equipment manufacturing	M94-01
Industrial equipment repair	C62 15
	002-15
Industrial equipment, sales and service only	C62-15
Industrial maintenance	B12-16
Industrial steam cleaning tanks	D41-05
Information technology services	
Inland terminals, construction of	
Inland terminals, operation of	A31-01
Inspection and testing of building materials and concrete	S41-12
Inspection of buildings	\$/1_12
Inspection service, TV, pipe, x-ray and rail	
Instruction, arts	S32-08
Instruction, fitness	S32-08
Instructors, health and community service	
Instructors, nearth and community service	
Instrumentation mechanics	
Instrumentation service, oilwell	D32-03
Insulation, blown, rigid and rockwool, installation of	B12-07
Insulation, pipes	
Insulation removal	
Insulation, roof	
Insurance adjusters	S12-13
Insurance offices	
Interior design	S41 02
Interior landscaping	
Interprovincial trucking	T42-01
Inventory work	C12-17
Investigation service	
Investment company	
Iron fabricating	
Iron foundries	M81-01
Iron processing	
Iron stair manufacturing	
Iron stairs, erection, installation and repair of	
Iron works, ornamental, manufacture of	M92-03
Irrigation, mechanical	C61-15
Irrigation, mechanical function of	D11 12
IT services	S12-01

J

Janitor service as a business	S33-01
Janitors in apartment blocks, office buildings, etc	S32-01
Jewellery sales, service and repair	C12-03
Job printing	
Junk dealers	

Κ

Kaolin mining, open seam	D71-01
Kennels	S32-04
Kilns, lime	M31-06

Kitchen cabinet makers (on-site) and installers	.B11-27
Kitchen cabinet manufacturing (plant or factory)	.B11-27
Kitchen cabinet, sales only	
Kitchen equipment, commercial, installation of	



Laboratories for testing of soil and chemicals	. S41-03
Laboratories, medical	. S12-05
Lagoons, construction of	R11-06
Land development	
Land cleaning and clearing, as a business (voluntary)	R11-21
Landmen	. S41-10
Land reclaiming	
Landscaping (with heavy equipment)	R11-09
Landscaping (with small equipment, hand tools)	
Laser eye surgery	
Laser optic alignment	
Laser therapy	
Laundries, coin-operated	
Laundries, commercial	S23-02
Lawn maintenance	A11-19
Lawn sprinkler installation	
Leather goods stores.	
Legal offices	
Library boards	
Licensed lounge	
License plate, metal highway sign manufacturing	
Lifeguards in pools	
Light aircraft manufacturing and assembly	M62-10
Lighting fixtures, installation of	R11_05
Lightning rods, erection of	B11-18
Lighting rous, election of	
Lime kins	
Line cutting (mining)	
Linoleum and carpet laying	
Liquor (malt or spirituous), manufacture of	M42.06
Liquor vendor	
Lithography	
Livestock buyers (voluntary)	
Livestock feeding equipment installation	AII-10
Livestock regulity equipment installation	DII-02
Livestock yards (voluntary) Locker plants (food storage)	AII-10
Locksmiths	. 032-12
Lodges, camps (seasonally operated), including guides	. 323-03
Lodges, public (year round operation)	. 523-05
Logging operations	R11-28
Logging, gas or oilwell	. D41-02
Log hauling	
Lottery distribution and sales	
Lounge (licensed)	
Lube shop	
Lumber yards (no mill or factory)	. C51-01

Μ

Machinery, heavy, installation of	. B13-12
Machine shops	.M92-01

Machine shops (automotive only)	. C61-08
Magnetometer work	. D32-03
Mail delivery, inter-urban	
Mail delivery, urban	
Mail order stores Maintenance as a business in chemical or manufacturing	. 033-04
plants	D10 16
Malt or spirituous liquor, manufacture of	
Manpower services	
Manufacture and assembly of light and ultra light aircraft	
Manufacture of light or small articles	
Manufacture of plastic items	
Manufacturer agent and custom brokerage office	S12-13
Manure spreading as a business	R11-18
Mapping, oil and gas industry	
Marble setting	
Marble works	
Marina construction	
Market gardening	
Marketing of petroleum products, wholesale	
Marketing representatives (voluntary)	. S41-07
Marketing representatives (see also manufacturer agent)	. S12-13
Masonry	
Massage therapy, float therapy	
Mattresses, manufacture of	. C33-05
Measurements while drilling (MWD)	
Meat markets	
Meat or meat products, preparation and distribution of	
Meat packing plants	
Meat processing	
Meat, retail	
Mechanical contracting	
Mechanical insulation	
Mechanical irrigation sales and service	. C61-15
Mechanics, heavy duty	. C62-15
Medical esthetics	. S12-06
Medical offices and clinics	
Medical supplies	
Mesh and steel specialties Metal awnings, doors, screens, window frames, and siding	. DI3-14
manufacture and sales, including installation	M62 22
Metal foundries	
Metal, heavy product manufacturing	
Metal installation	
Metal pipe manufacturing	
Metal shelving installation	
Meteorological stations	
Meter readers	
Meter services, including oilwell operations	. D32-02
Microfilm services	. S12-01
Milk delivery	.M41-04
Milliners	
Milling, flour	.M62-01
Millwork	.M92-09
Mine buildings, construction of	
Mine maintenance, underground	. D73-01
Mineral exploration, open pit	. D71-01
Mineral exploration, underground hardrock	. D73-01
Mineral exploration, underground softrock	
Minerals, drilling for	
Miniature golf	
Mining equipment sales and service	
Mining inspection	
Mining, open pit	
Mining, potash, open pit	. 072-01

Mining, potash, solution method	
Mining, potash, underground softrock	D72-01
Mining, uranium, open pit	D71-01
Mining, uranium, underground hardrock	D71-01
Mobile escort service	
Mobile farm feed service (voluntary)	M62-04
Mobile home manufacturing	M92-05
Mobile homes sales and service	C61-13
Mobile mechanics	C62-01
Mobile phone sales and service	C32-23
Modular storage operator	
Monument installation	
Monument sales	C32-06
Mosaic setting in interior of buildings	B13-01
Mosque	
Mosquito control	
Motel and motor hotels	S23-01
Motor clubs	
Motorcycle sales and service	
Moveable partitions	
Movers, household	
Moving buildings	R11-22
Mowing of right of way	
Mucilage, manufacture of	
Mudjacking	
Mud service	
Muffler shops	C62-03
Municipalities, rural	
Municipal weed control units	
Museums	
Music stores	
Musical band office	
MWD (measurements while drilling)	
(eacerence come diming)	

Ν

Nanny (voluntary)	S32-07
Natural gas and oil pipeline construction maintenance and repair	R11-20
Natural gas manufacturing, distribution and transmission,	
including propane	M31-01
Newspaper publishing (with printing)	C32-31
Newspaper publishing (without printing)	C12-25
News vendors	C12-03
Nightclubs	S22-01
Northern community areas	G31-08
Nursery, tree or shrub	A11-03

Occupational therapy	S12-06
Office building maintenance	S32-01
Office equipment sales	C12-17
Offices, business	S12-01
Oil and gas development	D41-04
Oil and gas exploration	D32-06
Oil and gas pipeline construction maintenance and repair	R11-20
Oil derricks, erection of	B13-12
Oil hauling outside battery	T42-20
Oil pipeline operation	M31-02
Oilfield construction	B13-12
Oilfield equipment and supplies, sales only	C32-07
Oilfield equipment maintenance	D41-06

Oilfield fencing	D41-04
Oilfield fire truck	D41-05
Oilfield inspection	D32-08
Oilfield maintenance	
Oilfield management and consulting	D32-08
Oilfield safety	
Oilfield salvaging, reclaiming	
Oils, vegetable, manufacture of	M42-07
Oilwell drilling	D52-01
Oilwell logging	
Oilwell operation, including pumping	D32-07
Oilwell servicing by means other than rigs	
Oilwell servicing with rigs	
Oilwell steam cleaning	
Optical offices and clinics	S12-07
Optical sales, retail	C12-18
Optical supplies, manufacture and distribution of	
Optometrists	
Ores, reduction and smelting of	
Ornamental iron works, manufacture of	
Outfitters	
Overhead door installation	B11-24

Ρ

Painting	B12-01
Painting (acrylic) on roads and parking lots	R11_17
Painting steel towers and industrial structures	B12_01
Painting vehicles or vehicle parts	
Painting vehicles of vehicle parts	
Paint stores	
Pallet manufacturing	
Paper hanging	
Paper mills	
Paper products, manufacture of	
Pargetting	
Park Board workers	
Park development	R11-09
Parking lot maintenance	R11-17
Parking lots or stations	C61-06
Park maintenance	S33-04
Paving blocks, manufacture of	M92-12
Paving material, manufacture of	
Paving stone installation	
Paving, streets and driveways	
Pawn shops	
Payday loans	
Peat moss production and hauling	
Peeling and preserving of posts and poles	
Perforating (oilwell)	
Pest control	
Pest control, rural	
Pet food preparation	
Pet grooming	
Pet shops	
Petroleum products, wholesale marketing and storage of	
Pharmaceutical preparations, manufacture of	
Pharmacies	
Photo and film stores	
Photo engraving	C12-23
Photography, aerial	T61-03
Photography, commercial	S12-09
Photography, digital	S12-09
Physiotherapists	S12-06
Piano tuning	
Pickle factories	

Picture framing/sales Piggery (voluntary)	
	C12-03
	A11-14
Pile driving	B13-10
Pilot training, flying	T61-02
Pilot truck/car	
Pin striping	C61-03
Pipefitting in oil industry	R11-20
Pipefitting, industrial	B13-12
Pipe inspection (camera)	S41-12
Pipeline construction	R11-20
Pipeline patrol (aerial)	T61-03
Pipeline, operation of	M31-02
Pipeline, safety maintenance	M31-02
Pipe locating	S/1 12
	041-12
Pipe manufacture (metal)	10194-02
Pipe manufacture (plastic)	1062-08
Pipe manufacture (sewer)	
Pipe repair	R11-20
Pipe testing in oil industry	R11-20
Pipe welding and stringing in oil industry	R11-20
Places of worship	G11-07
Planing mills	M62-26
Plant maintenance	
Plaster board or block manufacture	032-10 MG2 00
Plastering	
Plastic articles (small) manufacture	
Plastic pipe manufacturing	
Plastic tank manufacturing	M62-10
Playground apparatus installation	
Playground supervision	S32-03
Plowing for cable line installation	R11-14
Plumbing	
Plumbing and heating supplies	032-06
Plywood manufacture	1062-26
Pneumatic concrete pumping	
Pool halls	
Pork producers (voluntary)	A11-14
Portable sign placement	C33-12
Portable toilet rental	
Postal services	142-14 S41-08
Postal services	S41-08
Postal services Potash exploration and development	S41-08 D72-01
Postal services Potash exploration and development Potash mining and refining (conventional)	S41-08 D72-01 D72-01
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method)	S41-08 D72-01 D72-01 M31-03
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming	S41-08 D72-01 D72-01 M31-03 A21-04
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Pottery and ceramics, sales and manufacture	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Pottery and ceramics, sales and manufacture Poultry, collecting and loading	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Pottery and ceramics, sales and manufacture Poultry, collecting and loading	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Pottery and ceramics, sales and manufacture Poultry, collecting and loading Poultry processing for retail market.	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 A11-02
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Pottery and ceramics, sales and manufacture Poultry, collecting and loading Poultry processing for retail market.	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 A11-02
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Pottery and ceramics, sales and manufacture Poultry, collecting and loading Poultry farming (voluntary) Poultry processing for retail market. Poultry processing for wholesale market	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 C33-07 M72-08
Postal services Potash exploration and development. Potash mining and refining (conventional). Potash mining and refining (solution method). Potato farming. Pottery and ceramics, sales and manufacture. Poultry, collecting and loading. Poultry farming (voluntary) Poultry processing for retail market. Power and telephone line removal.	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 C33-07 M72-08 R11-15
Postal services	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 C33-07 M72-08 R11-15 ir other
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Potato farming Pottery and ceramics, sales and manufacture Poultry, collecting and loading Poultry farming (voluntary) Poultry processing for retail market Power and telephone line removal Power line construction, installation, maintenance and repair than by Saskatchewan Power Corporation	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 C33-07 M72-08 R11-15 ir other R11-15
Postal services Potash exploration and development Potash mining and refining (conventional) Potash mining and refining (solution method) Potato farming Pottery and ceramics, sales and manufacture Poultry, collecting and loading Poultry processing for retail market Poultry processing for wholesale market Power and telephone line removal Power line construction, installation, maintenance and repathan by Saskatchewan Power Corporation Power tong service	S41-08 D72-01 D72-01 A31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 R11-15 D51-02
Postal services	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 ir other R11-15 D51-02 S32-02 S13-13
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 ir other R11-15 D51-02 S32-02 S13-13
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 ir other R11-15 D51-02 S32-02 B13-13 M92-09 S21-03
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 ir other R11-15 D51-02 S32-02 B13-13 M92-09 S21-03
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 ir other R11-15 D51-02 S32-02 B13-13 M92-09 S21-03 S22-05
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 A11-02 C33-07 M72-08 R11-15 ir other R11-15 D51-02 S32-02 B13-13 M92-09 S22-05 D41-05
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 ir other R11-15 ir other S32-02 S32-02 S13-13 M92-09 S21-03 D41-05 D41-05 M92-08
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 D51-02 S32-02 B13-13 M92-09 S21-03 S22-05 M92-08 M92-08 M92-08 C32-32
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 D51-02 S32-02 B13-13 M92-09 S21-03 S22-05 D41-05 C32-32 C32-31
Postal services	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 R11-15 D51-02 S32-02 B13-13 M92-09 S21-03 S22-05 D41-05 C32-32 C32-31 C32-31 C32-01
Postal services	S41-08 D72-01 D72-01 M31-03 A21-04 C32-28 A11-02 A11-02 A11-02 A11-02 A11-02 A11-02 A11-02 A11-02 B13-02 S22-02 D41-05 M92-08 C32-32 C32-31 G22-01 G12-07
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 D51-02 S32-02 B13-13 M92-09 S21-03 S22-05 M92-08 C32-31 M92-08 C32-31 G12-07 S12-04
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 D51-02 S32-02 B13-13 M92-09 S21-03 S22-05 D41-05 C32-32 C32-31 C32-31 G22-01 G12-07 S12-04 S12-04
Postal services	S41-08 D72-01 M31-03 A21-04 C32-28 A11-02 C33-07 M72-08 R11-15 D51-02 S32-02 B13-13 M92-09 S21-03 S22-05 D41-05 C32-32 C32-31 C32-31 G22-01 G12-07 S12-04 S12-04

Propane manufacturing	M31-01
Propane sales and distribution	C61-14
Property management (no caretaking)	S12-12
Prospecting and development work in hard rock mines	D73-01
Protection service in industrial plants, commercial and	
residential buildings	S21-08
Protective covering manufacturing and installation	C32-11
Public lodges (seasonally operated)	S23-05
Public lodges (year round operation)	S23-05
Publishing, newspapers, etc. (with on-site printing)	C32-31
Publishing, newspapers, etc. (without on-site printing)	C12-25
Pulp mills	M33-02
Pulpwood hauling	T42-25
Pulpwood logs (conventional)	R11-28
Pulpwood logs (mechanical)	R11-28
Pump and water well servicing	D41-02
Pumping, oilwell	D32-07
Pumping stations, erection or installation of	B13-12
Pumpjack and meter services	D32-02

Q

R

Radiator repair (automotive)	C62-14
Radio aerial erection	
Radio and TV stations	
Radiologists	
Radio sales and service	
Rail inspection service.	
Railroad bridges, construction and repair of (excluding	041-12
structural steel)	B13-12
Rails, iron and steel, manufacture of	M94-01
Railway car cleaning	.T51-01
Railway construction and removal	
Railways, operation of	
Ranching (voluntary)	
Rathole drilling (down to 200')	
Ready-mix concrete, including delivery	
Real estate	
Real estate appraisals	
Recreational centres	
Recycling and disposal of waste products	T42-21
Recycling, general	M62-14
Recycling of cans, bottles, etc	
Reduction of ores	
Refineries including storage of refined products	
Refinery equipment erection and installation	
Reforestation	
Refractory work	
Refrigeration	
Regeneration surveys, forest	
Regional airport authorities	S33-08
Regional care	
Regional colleges	
Regional park authority	
Rehabilitation services	S21-04
Reinforcing steel, placing of	
Rendering plant	
Renovation of buildings	
Rental of equipment, heavy, no operators	
Rental of equipment, heavy, with operators	

Rental of equipment (oilfields, roadwork and dam)	.R11-23
Rental of equipment, small, including sales and service	C61-10
Rental of portable toilets	T42-14
Reservoirs, concrete, water, construction, maintenance	
and repair of	B13-15
Residential buildings, protection services	S21-08
Residential construction	B12-04
Resorts, seasonally or year round operated	S23-05
Restaurants	S22-01
Retail implements	C61-15
Retail stores, miscellaneous	C32-06
Retreading and vulcanizing	C62-08
Rideshare	S23-06
Riding academies	A11-20
Rig anchoring	D41-01
Rig supervising	D32-08
Rinks, skating and curling	S32-03
Road making repair and maintenance	R11-01
Road marking	R11-17
Rock picking (custom)	R11-18
Rolling mills	M81-01
Roofing	B13-20
Rope manufacturing	M62-16
Roto rooter service	B11-01
Rubber pavement	
Rubber stamps and stencils, manufacture, sale and repair of	C32-30
Rural municipalities	G31-09
Rural pest control	G31-11
Rural telephone companies	U11-01
Rust proofing, automobiles	
RV/Trailer sales, service and rentals	C61-13



Saddlery	C32-29
Safety consultants	S41-10
Safety supplies	
Salt, manufacture of	M33-02\
Salt water disposal	D41-05
Salvage of scrap metal, including loading and delivery	M81-02
Salvaging auto parts (no scrap metal)	M81-03
Sand and gas control	
Sandblasting	B12-01
Sanding and laying wood floors	B13-01
Sanding highways, roads and streets	R11-17
Sand pits	R11-08
Sand screen manufacturing	M92-10
Sanitarium	
Sash and door factories	M92-09
Satellite dish antenna sales and service	C32-22
Satellite dish installation	B11-21
Sawing mills	M62-26
Scaffolding	B13-21
Scales, installation of	
Scarification, logging purposes	R11-28
Scarification, non-logging purposes	R11-17
Scavenging	T42-21
School bus operations	G12-05
School divisions, all operations	G12-01
Scrap metal processing	M81-02
Sealant application	B12-17
Seamstress	C12-02
Second hand stores	C12-16
Security patrols	S21-08
Seed and garden supplies	C12-12
Seed cleaning plants (portable voluntary)	M62-02

Solomia aparationa (balaw 2001)	
Seismic operations (below 200')	D52-02
Seismic operations (down to 200')	D41-01
Seismic survey	D41-05
Seniors club	S32-03
Septic tank cleaning	T42-21
Septic tank installation	
Service clubs	S32-06
Service crane	
Service station maintenance/renovations	
Service stations	
Servicing and repair of oilfield equipment	D41-06
Servicing gas or oil wells by means other than rigs	
Servicing gas or oil well with rigs	D51 01
Sewage disposal plants, construction and erection	D31-01
Sewage disposal plants, construction and election	DI3-12
Sewer pipe, manufacture of	
Sewers (storm and domestic)	R11-24
Sewer / water maintenance	B11-01
Sewing machines sales and service	C12-02
Shaft sinking in or for mines, as a business	
Sharpening service	
Sheet metal work	B11-07
Sheltered workshops and activity centres	S21-05
Shingling	B13-20
Shoe stores (retail), including repair	C12-01
Shothole cementing	D41-02
Shothole drilling	
Sidewalk construction	B13-14
Siding application	
Sign erection	
Sign manufacturing (electric, neon)	
Sign painting and lettering, including erection (outdoor)	B12 22
Sign painting and lettering, including election (outdoor)	DIZ-ZZ
Sign painting or lettering (shop)	032-33
Silk screening	032-32
Silos, construction of	
Silviculture	
Site preparation (forestry)	
Site preparation (oilfield)	D41-04
Skidsteer work	
Skating rinks	S32-03
Slashing	D73-01
Slaughtering, custom	
Olaughtening, custom	M72-07
Slaughtering, incidental to butcher shop or locker plant	M72-07
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07
Slaughtering, incidental to butcher shop or locker plant operations only Sleeping or boarding cars on railroad	C33-07 S22-07
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 S32-06
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 S32-06 A21-04
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 S32-06 A21-04 A21-04
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 A21-04 A21-04 A42-03
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 R11-17 M62-15 S21-04 S32-06 A21-04 M42-03 M42-03 R11-17
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R62-15 S21-04 S21-04 S42-04 A41-05 A41-05 R11-17 R1-17
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 S21-04 A21-04 A21-04 A21-04 A21-04 A21-04 A21-04 A21-04 A21-04 A21-04 A21-04 A21-04 A21-04
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 S21-04 M41-05 M41-05 M42-03 R11-17 M31-03 B12-24 B12-24 B12-24
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S22-06 A21-04 M41-05 M41-05 M31-03 B12-24 T42-10
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 M1-17 M62-15 S32-06 S32-06 M41-05 M41-05 M41-05 M1-03 B12-24 T42-10 M41-05 M41-05 S12-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 R21-04 M41-05 M41-05 M31-03 B12-24 M31-03 B12-24 M31-03 S12-01 S12-01 S12-01 S12-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 R21-04 M41-05 M41-05 M31-03 B12-24 M31-03 B12-24 M31-03 S12-01 S12-01 S12-01 S12-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S22-06 A21-04 M41-05 M41-05 T42-10 T42-10 M41-05 S12-01 S12-01 S12-05
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 S32-06 M41-05 M41-05 M41-05 M31-03 B12-24 M31-03 S12-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S21-04 S32-06 M41-05 M41-05 M41-05 M31-03 B12-24 M31-03 S12-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 R11-17 M62-15 S22-04 S32-06 A21-04 M42-03 R11-17 M31-03 R12-24 T42-10 M41-05 S12-01 S41-04 B11-05 C622-01 G22-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 A11-19 S32-06 A21-04 M41-05 M41-05 R11-17 M31-03 R11-17 M31-03 S12-01 S12-01 S12-01 S12-01
Slaughtering, incidental to butcher shop or locker plant operations only	C33-07 S22-07 C62-09 D73-01 C61-07 A11-19 A11-19 S32-06 A21-04 M41-05 M41-05 R11-17 M31-03 R11-17 M31-03 S12-01 S12-01 S12-01 S12-01

Sporting goods sales Sports equipment, motorized, service of	. C32-20
Sports equipment, motorized, service of	. C61-07
Spraying, tree	. A21-07
Spraytex	. B12-01
Spring service auto	. C62-04
Sprinkler installation, lawn	R11-09
Sprinkler systems, fire, sale and installation of	B11-03
Stables	A11-20
Stage construction and assembly	. B12-15
Staging	. C61-10
Stamp pads and stencils, sales, service and manufacture of	. C32-30
Stand tending	R11-28
Stationery stores, retail	. C12-03
Steam cleaning equipment	
Steam cleaning, building	. B12-18
Steam cleaning, industrial, oil or refinery tanks	. D41-05
Steam cleaning, oilwells	. D41-05
Steamfitting	B11-01
Steel building erection, excluding structural steel	. B13-05
Steel building, manufacture of	.M92-06
Steel fabrication	
Steel processing	.M81-01
Stippling	. B12-01
Stockpiling, highway	R11-08
Stockyards (voluntary)	A11-16
Stockyards with railway entry	A11-17
Stone crushing	R11-08
Stone cutting and dressing	.M92-10
Stone setting	
Storage, cold	T42-13
Storage companies (no cartage)	T42-16
Strandboard (OSB) mills	.M62-26
Street cleaning	R11-17
Structural steel erection	
Structural steel manufacturing	.M94-01
Structures, industrial, high, erection of	. B13-12
Stuccoing	. B12-21
Stud and chip mills	.M62-26
Stumping (voluntary)	R11-21
Supervision related to construction	. B12-05
Supervision related to oilfield	. D32-08
Supervision related to engineering/project management	
consulting	
Supervision related to care home	. G22-02
Supervision related to child care	. S21-03
Supervision & consultant related to office Surveying	. S12-01
Surveying	S41-11
Surveying, aerial	T61-03
Surveys, forest regeneration	R11-28
Surveys, magnetometer	. D32-03
Surveys, seismic	. D41-05
Swimming instructors	
Swimming pool installation	B11-16
Swimming pools, operation of	. \$32-03
Swimming pools, sale only Synagogues	. C32-08
Synagogues	. G11-07

T

Tailoring	C12-02
Tank car repair and maintenance	M94-04
Tank cleaning, oil and refinery	D41-05
Tank cleaning, septic	T42-21
Tank erection, installation or repair	B13-12
Tanning hides	M62-20
Tanning salons	
Taxicab operation	

Taxidermy	
Telecommunications	
Telephone and power line removal	R11-15
Telephone answering service	. S12-01
Telephone canvassing	
Telephone lines works or systems construction	
maintenance and operation by a rural telephone company	U11-01
Telephone set conversion.	C32-23
Television and radio stations	
Television and radio stations.	
Templee	. DIJ-IZ
Temples	. G11-07
Tents, sale, manufacture and installation of	
Terminals, inland, construction of	
Terminals, inland, operation of	
Terrazzo installation	
Testing and inspection	
Testing and inspection of building materials and concrete	
Theatres	. C12-10
Thrift store	. C12-16
Tile setting	. B13-01
Tire collection and distribution	
Tire shredding	R11-26
Tires, sales and service	
Tires, wholesale only	
Tobacco stores	
Tourist camps, seasonally operated	
Tourist information booth	
Towel and toilet supply business	. \$22-05
Towers, erection of, other than water towers	. B13-12
Towers, television, erection of	. B13-12
Towing as a business	. C62-16
Towns	
Trade school	. G11-09
Traffic lane marking	R11-17
Trailer courts, year round operation	. S22-02
Trailer manufacturing	.M92-05
Trailers, sale, service and rental of	. C61-13
Transmission shops	C62-05
Trapping (voluntary)	Δ11_07
Travel agencies	
Tree planting, seedlings	
Tree spraying.	
Tree trimming	. AZ 1-07
Trenching for oil or gas lines or conduit	R11-14
Trenching for water or sewer lines	R11-24
Trophy and medal sales	
Trucking, general	T42-01
Trucking, interprovincial	T42-01
Trucking, local and provincial	T42-01
Trucking, sundry	T42-20
Trusses, manufacture of	.M92-09
Tub grinding	.M62-02
Tunnelling	R11-24
Tutoring services	. S12-21
TV and radio stations	
TV antenna aerial erection	
TV pipe inspection	S41-12
TV sales and service	C32_21
TV towers, erection of	B12 12
Typesetting	
เ งทธงอนแบง	. 032-32

Underground mine maintenance	. D73-01
Underground mining, hardrock	. D73-01

U

Underground mining, softrock Undertaking Underwater work with an industry under the Act Union delegates (voluntary) Unions, associations Universities Upgrader Upholstery Upholstery cleaning Uranium mining, open pit US based turking	S21-07 B13-11 S14-01 S12-04 G11-01 M33-01 C33-05 S22-04 D71-01
	D71-01 T42-01 C61-12



Vacuum cleaner sales and services	C32-13
Vacuum system installation	B11-26
Vacuum trucks (oil)	D41-05
Variety stores	C12-03
Vape stores	
Vegetable canning or preparation	M42-03
Vegetable oil, manufacture of	M42-07
Vegetable stores	C32-27
Vegetation control as a business	A21-07
Vending machines sales and service	C32-25
Venetian blind manufacture, sales and installation	C33-06
Veterinarians	S21-06
Veterinary supplies	C12-12
Video rentals	C12-03
Video sales and service	C32-21
Villages	G31-07
Vinegar, manufacture of	
Vinyl lining, holding ponds, etc	R11-07
Vinyl roofs, auto, installation and repair of	C62-20
Vocational school	G11-09
Vulcanizing and retreading	C62-08



Waferboard mills	M62-26
Wallpaper sales	
Warehousing as a business	
Waste disposal	
Watches and watch cases, sale, service and repair of	
Watchman, in industrial plants	
Water bombing	
Waterfowl management	
Water hauling	
Water hauling, within oilfield battery	
Water heater, sales and service	C33-11
Water reservoirs, concrete, maintenance, construction and	
repair of	
Watershed associations	G31-12
Water softener, sales and installation	C33-11
Water towers, erection or installation of	B13-12
Water transportation	
Water treatment and distribution	G3102
Water Users Associations	G31-12
Water well drilling or boring	D51-03
Water well servicing	
Weather stations, meteorological	S12-02
Weed control units, municipal	G31-11
Weigh scale operator	C61-06
Welding, electric or gas, as a business	M92-02
Wharves, construction of	B12-12

Wheel alignment	. C33-12 . C32-06 . C33-02 . C61-02 . C51-01 . C33-09 A11-02 . C12-01 A11-09
Window drapes, as a business, including installation	
Window tinting, building	.M62-22
Windows, manufacture, sale and incidental installation of	
Wind turbine installation and repair	
Wind velocity monitoring	
Wine and beer making supplies	
Wine and beer stores	
Wire line service	
Wire manufacture	
Wooden box manufacture	
Wooden pole inspection	
Wood-related manufacturing	
Worship, places of	
Wrecking automobiles for scrap	. 1018/1-03

X

X-ray equipment installation	C51-02
X-ray inspection service as a business	S41-12



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