

BLUMBERGS' ONTARIO NOT-FOR-PROFIT CORPORATIONS ACT (ONCA) SUITCASE

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Ontario Not-for-Profit Corporations Act (ONCA) Suitcase

By Mark Blumberg (November 26, 2021)

Introduction

The new Ontario Not-for-profit Corporations Act (ONCA) came into force on October 19, 2021. In 2013 we launched our first ONCA Suitcase in which we consolidated available ONCA related information in one PDF document. We have created a new ONCA Suitcase to assist non-profits in Ontario find information on ONCA. Information on ONCA is spread out on numerous different Ontario government websites and often the links from the Ontario government to important resources are not up-to-date.

The main advantage of having all this information in one document is that you can see numerous different items (legislation, regulations, forms, handbook, notices, articles, etc.) in one place and you can also search for words or phrases (usually Control F) throughout the document.

For up-to-date information check the Ministry of Consumer Services website or [Blumbergs' ONCA directory](#).

This document may not be comprehensive and in the future may be updated. This document is current as of November 23, 2021. If you have suggestions for improving the ONCA Suitcase let us know.

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This ONCA Suitcase is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.

Not-for-Profit Corporations Act, 2010

S.O. 2010, CHAPTER 15

Consolidation Period: From October 19, 2021 to the [e-Laws currency date](#).

Last amendment: 2021, c. 25, Sched. 17.

Legislative History: 2015, c. 38, Sched. 7, s. 55 (But see 2017, c. 20, Sched. 8, s. 60, 145); 2016, c. 23, s. 60; 2017, c. 11, Sched. 6, s. 13; 2017, c. 20, Sched. 8, s. 1-59 (But see 2020, c. 7, Sched. 14, s. 4 and 2021, c. 25, Sched. 17, s. 3); 2020, c. 7, Sched. 14; 2020, c. 36, Sched. 7, s. 327; Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006*; 2021, c. 4, Sched. 7, s. 15; 2021, c. 25, Sched. 17.

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PART I INTERPRETATION, APPLICATION AND ADMINISTRATION

Definitions

1 (1) In this Act,

“affairs” means the relationships among a corporation, its affiliates and the members, directors and officers of a corporation and its affiliates, but does not include the activities carried on by a corporation and its affiliates; (“affaires internes”)

“affiliate” means an affiliated body corporate within the meaning of subsection 3 (3); (“membre du même groupe”)

“articles” means any instrument that incorporates a corporation or modifies its incorporating instrument, including articles of incorporation, restated articles of incorporation, articles of amendment, articles of amalgamation, articles of arrangement, articles of continuance, articles of dissolution, articles of reorganization, articles of revival, letters patent, supplementary letters patent or a special Act; (“statuts”)

“auditor” includes a partnership of auditors or an auditor that is incorporated; (“vérificateur”)

“body corporate” means any body corporate, with or without share capital and whether or not this Act applies to it; (“personne morale”)

“certified copy” means,

- (a) in relation to a document of a corporation, a copy of the document certified to be a true copy by an officer of the corporation,
- (b) in relation to a document issued by the court, a copy of the document certified to be a true copy under the seal of the court and signed by the registrar of the court,
- (c) in relation to a document in the custody of the Director, a copy of the document certified to be a true copy by the Director and signed by the Director or by a public servant employed under Part III of the *Public Service of Ontario Act, 2006* and designated by the regulations; (“copie certifiée conforme”)

“charitable corporation” means a corporation incorporated for the relief of poverty, the advancement of education, the advancement of religion or other charitable purpose, and “non-charitable corporation” means a corporation that is not a charitable corporation; (“organisation caritative”, “organisation non caritative”)

“corporation” means a body corporate without share capital to which this Act applies; (“organisation”)

“court” means the Superior Court of Justice except where the context requires otherwise; (“tribunal”)

“day” means a clear day; (“jour”)

“debt obligation” means a bond, debenture, note or other similar obligation or guarantee of such an obligation of a body corporate, whether secured or unsecured; (“titre de créance”)

“Director” means the Director appointed under section 6; (“directeur”)

“director” means an individual occupying the position of director of a corporation by whatever name he or she is called; (“administrateur”)

“electronic signature” means an identifying mark or process that is,

- (a) created or communicated using telephonic or electronic means,

- (b) attached to or associated with a document or other information, and
- (c) made or adopted by a person to associate the person with the document or other information, as the case may be; (“signature électronique”)

“endorse” includes,

- (a) imprinting a stamp on the face of articles or other document sent to the Director, and
- (b) electronically producing an equivalent to a stamp in respect of articles or other documents sent to the Director; (“produire”)

“financial year”, in respect of a corporation, means the annual period that the corporation establishes for accounting purposes; (“exercice”)

“incorporator” means a person who signs or otherwise authorizes articles of incorporation; (“fondateur”)

“individual” means a natural person, other than a natural person in his or her capacity as trustee, executor, administrator or other legal representative; (“particulier”)

“liability” includes a debt of a corporation arising under subsection 187 (25); (“passif”)

“Minister” means the member of the Executive Council to whom responsibility for the administration of this Act is assigned or transferred under the *Executive Council Act*; (“ministre”)

“officer”, in respect of a corporation, means an officer of the corporation appointed under clause 42 (1) (a), including,

- (a) the chair of the board of directors of the corporation and a vice-chair of the board of directors of the corporation,
- (b) the president, a vice-president, the secretary, an assistant secretary, the treasurer, an assistant treasurer and the general manager of the corporation, and
- (c) any other individual who performs functions for the corporation similar to those normally performed by an individual listed in clause (a) or (b); (“dirigeant”)

“ordinary resolution” means a resolution that,

- (a) is submitted to a meeting of the members of a corporation and passed at the meeting, with or without amendment, by at least a majority of the votes cast, or
- (b) is consented to by each member of the corporation entitled to vote at a meeting of the members of the corporation or the member’s attorney; (“résolution ordinaire”)

“person” includes an individual, sole proprietorship, partnership, unincorporated association, unincorporated syndicate, unincorporated organization, trust, body corporate and a natural person in his or her capacity as trustee, executor, administrator, or other legal representative; (“personne”)

“prescribed” means prescribed by the regulations made under this Act; (“prescrit”)

“public benefit corporation” means,

- (a) a charitable corporation, or
- (b) a non-charitable corporation that receives more than \$10,000 or other prescribed amount in a financial year,
 - (i) in the form of donations or gifts from persons who are not members, directors, officers or employees of the corporation, or

- (ii) in the form of grants or similar financial assistance from the federal government or a provincial or municipal government or an agency of any such government; (“organisation d’intérêt public”)

“registered office” means the registered office of a corporation at the address set out in its articles or as specified in the notice or return most recently filed by the corporation under the *Corporations Information Act*, whichever is more current; (“siège”)

“regulations” means the regulations made under this Act; (“règlements”)

“special resolution” means a resolution that,

- (a) is submitted to a special meeting of the members of a corporation duly called for the purpose of considering the resolution and passed at the meeting, with or without amendment, by at least two-thirds of the votes cast, or
- (b) consented to by each member of the corporation entitled to vote at a meeting of the members of the corporation or the member’s attorney; (“résolution extraordinaire”)

“spouse” means a person to whom the person is married or with whom the person is living in a conjugal relationship outside marriage; (“conjoint”)

“telephonic or electronic means” means any means that uses the telephone or any other electronic or other technological means to transmit information or data, including telephone calls, voice mail, fax, e-mail, automated touch-tone telephone system, computer or computer networks. (“moyen de communication téléphonique ou électronique”) 2010, c. 15, s. 1 (1); 2016, c. 23, s. 60; 2017, c. 20, Sched. 8, s. 1 (1-8).

Deeming re public benefit corporation

(2) Despite the definition of “public benefit corporation” in subsection (1), if a non-charitable corporation that is not a public benefit corporation at the beginning of a financial year receives donations, gifts, grants or similar financial assistance as described in that definition in that financial year,

- (a) the non-charitable corporation is deemed to not be a public benefit corporation in that financial year; and
- (b) the non-charitable corporation is deemed to be a public benefit corporation in the next financial year, as of the date of the first annual meeting of members in that next financial year. 2010, c. 15, s. 1 (2).

Predecessor Act

(3) In this or any other Act, a reference to a predecessor of the *Not-for-Profit Corporations Act, 2010* is a reference to the *Corporations Act*, and any predecessor of the *Corporations Act*, as they applied to a body corporate without share capital that was not governed by Part V of the *Corporations Act* or any predecessor of Part V of the *Corporations Act*. 2017, c. 20, Sched. 8, s. 1 (9).

Section Amendments with date in force (d/m/y)

2016, c. 23, s. 60 (1-3) - 19/10/2021

2017, c. 20, Sched. 8, s. 1 (1-9) - 19/10/2021

Interpretation re period of days

2 In this Act, a period of days is deemed to commence on the day following the event that began the period and is deemed to terminate at midnight of the last day of the period, except that if the last day of the period falls on a holiday, the period terminates at midnight of the next day that is not a holiday. 2010, c. 15, s. 2.

Interpretation re corporate relationships

Subsidiary body corporate

3 (1) For the purposes of this Act, a body corporate is deemed to be a subsidiary of another body corporate if, but only if,

- (a) it is controlled by,
 - (i) that other body corporate,
 - (ii) that other body corporate and one or more bodies corporate each of which is controlled by that other body corporate, or
 - (iii) two or more bodies corporate each of which is controlled by that other body corporate; or
- (b) it is a subsidiary of a body corporate that is that other body corporate's subsidiary. 2010, c. 15, s. 3 (1).

Holding body corporate

(2) For the purposes of this Act, a body corporate is deemed to be another body corporate's holding body corporate if, but only if, that other body corporate is its subsidiary. 2010, c. 15, s. 3 (2).

Affiliated body corporate

(3) For the purposes of this Act, one body corporate is deemed to be affiliated with another body corporate if, but only if, one of them is the subsidiary of the other or both are subsidiaries of the same body corporate or each of them is controlled by the same person. 2010, c. 15, s. 3 (3).

Control

(4) For the purposes of this Act, a body corporate is deemed to be controlled by another person or by two or more bodies corporate if, but only if,

- (a) shares or memberships of the first-mentioned body corporate to which are attached more than 50 per cent of the votes that may be cast to elect directors of that body corporate are held, other than by way of security only, by or for the benefit of such other person or by or for the benefit of such other bodies corporate; and
- (b) the votes attached to those shares or memberships are sufficient, if exercised, to elect a majority of the board of directors of the first-mentioned body corporate. 2010, c. 15, s. 3 (4).

Application

4 (1) This Act applies, except where it is otherwise expressly provided, to,

- (a) every body corporate without share capital incorporated by or under a general or special Act of the Parliament of the late Province of Upper Canada;
- (b) every body corporate without share capital incorporated by or under a general or special Act of the Parliament of the late Province of Canada that has its registered office and carries on its activities in Ontario and that was incorporated with purposes that are within the legislative authority of the Province of Ontario; and
- (c) every body corporate without share capital incorporated by or under a general or special Act of the Legislature. 2010, c. 15, s. 4 (1).

Same, corporations sole

(1.1) This Act does not apply, except as is prescribed, to,

- (a) a body corporate incorporated by or under a general or special Act of the Parliament of the late Province of Upper Canada as a corporation sole;
- (b) a body corporate incorporated by or under a general or special Act of the Parliament of the late Province of Canada that has its registered office and carries on its activities in Ontario and that was incorporated with purposes that are within the legislative authority of the Province of Ontario as a corporation sole; or
- (c) a body corporate incorporated by or under a general or special Act of the Legislature as a corporation sole. 2017, c. 20, Sched. 8, s. 2 (1).

Non-application

(2) This Act does not apply to,

- (a) a body corporate without share capital to which the *Co-operative Corporations Act* or Part V of the *Corporations Act* applies; or
- (b) a body corporate incorporated for the construction and working of a railway, an incline railway or a street railway. 2017, c. 20, Sched. 8, s. 2 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 2 (1, 2) - 19/10/2021

Execution of documents

4.1 Any articles, notice, resolution, requisition, statement or other document required or permitted to be executed by more than one person for the purposes of this Act may be executed in several documents of like form, each of which is executed by one or more persons, and such documents, when duly executed by all persons required or permitted, as the case may be, to do so, are deemed to constitute one document for the purposes of this Act. 2017, c. 20, Sched. 8, s. 3.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 3 - 19/10/2021

Conflict with other law

5 (1) If there is a conflict between a provision that applies to a body corporate without share capital in this Act or in a regulation and a provision that applies to the body corporate in any other Act or in a regulation made under it, the provision in the other Act or regulation prevails. 2017, c. 20, Sched. 8, s. 4.

Charities law prevails

(2) If a provision in this Act or in a regulation that applies to a charitable corporation conflicts with a law relating to charities, the law relating to charities prevails, regardless of whether it is a provision in another Act, a regulation made under it or a rule or principle of common law or equity. 2017, c. 20, Sched. 8, s. 4.

Inconsistent with intent or purpose

(3) A provision in this Act or in a regulation does not apply to a body corporate without share capital to the extent that it is inconsistent with the intent or purpose of another Act or a regulation made under it that applies to the body corporate without share capital. 2017, c. 20, Sched. 8, s. 4.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 4 - 19/10/2021

Appointment of Director

6 The Minister shall appoint a Director to carry out the duties and exercise the powers of the Director under this Act. 2017, c. 20, Sched. 8, s. 5.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 5 - 19/10/2021

PART II INCORPORATION

Articles of incorporation

7 (1) One or more individuals or bodies corporate, or any combination of them, may incorporate a corporation by filing articles of incorporation and any other required documents and information with the Director. 2017, c. 20, Sched. 8, s. 6.

Limitation

- (2) An individual cannot incorporate a corporation if he or she,
- (a) is under 18 years old;
 - (b) has been found under the *Substitute Decisions Act, 1992* or the *Mental Health Act* to be incapable of managing property;
 - (c) has been found to be incapable by any court in Canada or elsewhere; or
 - (d) has the status of bankrupt. 2010, c. 15, s. 7 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 6 - 19/10/2021

Form and contents of articles

8 (1) Articles of incorporation must set out the name of the corporation, its purposes and any other information required by this Act or the regulations or by the Director. 2010, c. 15, s. 8 (1).

Purposes of a corporation

(2) Subject to any restrictions in the regulations, the purposes of a corporation may be any purposes within the legislative authority of the Province of Ontario. 2010, c. 15, s. 8 (2).

Same

(3) If any of the purposes of a corporation are of a commercial nature, the articles must state that the commercial purpose is intended only to advance or support one or more of the non-profit purposes of the corporation. 2010, c. 15, s. 8 (3).

Provisions in articles

(4) The articles may set out any provisions permitted by this Act or other law to be set out in the by-laws of the corporation. 2010, c. 15, s. 8 (4).

Articles inconsistent with Act

(5) Subject to subsection (6), if a provision in a corporation's articles that were endorsed under this Act is inconsistent with a provision in this Act or the regulations, the provision in this Act or the regulations

prevails and the articles are deemed to be amended accordingly. 2010, c. 15, s. 8 (5); 2017, c. 20, Sched. 8, s. 7.

Where articles prevail over Act

(6) If a corporation's articles require a greater number of votes of directors or members of the corporation to effect any action than are required by this Act, the provisions of the articles prevail, but this subsection does not apply to a provision in the articles that requires a greater number of votes to remove a director than the number required by section 26. 2010, c. 15, s. 8 (6).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 7 - 19/10/2021

Certificate of incorporation

9 (1) Upon receipt of the articles of incorporation, together with any required documents and information and the required fee, the Director shall issue a certificate of incorporation by endorsing the articles in accordance with section 201, and the endorsed articles constitute the certificate of incorporation. 2017, c. 20, Sched. 8, s. 8.

Same

(2) A certificate of incorporation is conclusive proof that the corporation has been incorporated under this Act on the date set out in the certificate, unless the certificate of incorporation is cancelled under section 169 as of the same date. 2010, c. 15, s. 9 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 8 - 19/10/2021

Assignment of corporation number

10 (1) The Director shall assign a number to each corporation upon its incorporation and that number shall be specified as the corporation number on the certificate of incorporation and on any other certificate relating to the corporation endorsed or issued by the Director. 2010, c. 15, s. 10 (1); 2017, c. 20, Sched. 8, s. 9 (1).

Changing corporation number

(2) If, through inadvertence or otherwise, the Director has assigned to a corporation a corporation number that is the same as the corporation number of any other corporation previously assigned, the Director may, without holding a hearing, change the corporation number assigned to the corporation, and any certificate subsequently endorsed for the corporation under this Act must bear its new corporation number. 2017, c. 20, Sched. 8, s. 9 (2).

Reissue of certificate of incorporation or amalgamation

(2.1) If a new corporation number is assigned to a corporation under subsection (2), the Director may reissue the certificate of incorporation or certificate of amalgamation, whichever was most recently issued to the corporation, and the reissued certificate must bear the new corporation number. 2017, c. 20, Sched. 8, s. 9 (2).

Same

(3) If the Director issues a certificate that sets out the corporation number incorrectly, the Director may issue a corrected certificate that bears the date of the certificate it replaces. 2010, c. 15, s. 10 (3).

Assignment of corporation numbers to bodies corporate

(4) The Director may assign a corporation number to a body corporate that has not already been assigned a corporation number if the Director is of the opinion that it is appropriate to do so. 2017, c. 20, Sched. 8, s. 9 (3).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 9 (1) - 14/11/2017; 2017, c. 20, Sched. 8, s. 9 (2, 3) - 19/10/2021

Rules re name of corporation

Prohibitions

11 (1) A corporation may not have a name,

- (a) that contains a word or expression prohibited by the regulations;
- (b) that is the same as or similar to,
 - (i) the name of a known body corporate, trust, association, partnership, sole proprietorship or individual, whether in existence or not, or
 - (ii) the known name under which any body corporate, trust, association, partnership, sole proprietorship or individual carries on business or activities or identifies itself,

if the use of that name would be likely to deceive; or

- (c) that does not meet the prescribed requirements. 2010, c. 15, s. 11 (1).

Language

(2) Subject to the regulations, a corporation may have a name that is,

- (a) English only;
- (b) French only;
- (c) one name that is a combination of English and French; or
- (d) one name in English and one name in French that are equivalent but are used separately. 2010, c. 15, s. 11 (2).

Same

(3) A corporation that has a name that is described in clause (2) (d) may be legally designated by its English name or its French name. 2010, c. 15, s. 11 (3).

Other restrictions

(4) Only letters from the Roman alphabet or Arabic numerals, or a combination of them, together with punctuation marks and other marks that are permitted by regulation, may form part of the name of a corporation. 2010, c. 15, s. 11 (4).

Exception

(5) A corporation may have a name described in clause (1) (b) upon complying with the prescribed requirements. 2010, c. 15, s. 11 (5).

Use of name

(6) Subject to this Act and the regulations, a corporation may use its name in the form and language permitted by its articles. 2010, c. 15, s. 11 (6).

Change of name if objectionable

12 (1) If a corporation, through inadvertence or otherwise, has acquired a name that contravenes section 11, the Director, after giving the corporation an opportunity to be heard, may issue a certificate of amendment to the articles changing the name of the corporation to the name specified in the certificate and, upon the issuance of the certificate of amendment, the articles are amended accordingly. 2010, c. 15, s. 12 (1).

Written hearing

(2) A hearing referred to in subsection (1) shall be a written hearing in accordance with the rules made by the Director under the *Statutory Powers Procedure Act*. 2010, c. 15, s. 12 (2).

Corporate seal

13 A corporation may have a corporate seal, but is not required to have one. 2010, c. 15, s. 13.

Registered office

14 (1) A corporation shall at all times have a registered office in Ontario at the location specified in its articles, in a resolution made under subsection (3) or in a special resolution made under subsection (4). 2010, c. 15, s. 14 (1).

Same

(2) The head office of every corporation incorporated before the day this section comes into force is deemed to be the registered office of the corporation. 2010, c. 15, s. 14 (2).

Change of location

(3) A corporation may change the location of its registered office within a municipality or geographic township by resolution of its directors. 2010, c. 15, s. 14 (3).

Change of municipality, etc.

(4) A corporation may change the municipality or geographic township in which its registered office is located to another place in Ontario by special resolution. 2010, c. 15, s. 14 (4).

PART III CAPACITY AND POWERS

Capacity, etc., of a natural person

15 (1) A corporation has the capacity and, subject to this Act, the rights, powers and privileges of a natural person. 2010, c. 15, s. 15 (1).

Capacity to act outside Ontario

(2) A corporation has the capacity to carry on its activities, conduct its affairs and exercise its powers in a jurisdiction outside Ontario to the extent that the laws of that jurisdiction permit. 2010, c. 15, s. 15 (2).

By-law not required to confer power

16 (1) It is not necessary for a by-law to be passed in order to confer any particular power on a corporation or its directors. 2010, c. 15, s. 16 (1).

Restricted activities and powers

(2) A corporation shall not carry on any activity or exercise any power that it is restricted by its articles from carrying on or exercising, nor shall the corporation exercise any of its powers in a manner contrary to its articles. 2017, c. 20, Sched. 8, s. 10 (1).

Act not invalid if contrary to articles, etc.

(3) No act of a corporation, including any transfer of property to or by a corporation, is invalid by reason only that the act is contrary to its articles, by-laws or this Act. 2010, c. 15, s. 16 (3); 2017, c. 20, Sched. 8, s. 10 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 10 (1, 2) - 19/10/2021

By-laws

17 (1) Unless the articles or the by-laws otherwise provide, the directors may by resolution make, amend or repeal any by-law that regulates the activities or affairs of the corporation, except in respect of a matter referred to in clause 103 (1) (g), (k) or (l). 2010, c. 15, s. 17 (1); 2017, c. 20, Sched. 8, s. 11.

Member approval

(2) The directors shall submit the by-law, amendment or repeal to the members at the next meeting of the members, and the members may confirm, reject or amend the by-law, amendment or repeal by ordinary resolution. 2010, c. 15, s. 17 (2).

Effective date

(3) Subject to subsection (5), the by-law, amendment or repeal is effective from the date of the resolution of the directors. If the by-law, amendment or repeal is confirmed or confirmed as amended by the members, it remains effective in the form in which it was confirmed. 2010, c. 15, s. 17 (3).

Ceasing to have effect

(4) The by-law, amendment or repeal ceases to have effect if it is not submitted by the directors to the members as required under subsection (2) or if it is rejected by the members. 2010, c. 15, s. 17 (4).

Subsequent resolution

(5) If a by-law, amendment or repeal ceases to have effect, a subsequent resolution of the directors that has substantially the same purpose or effect is not effective until it is confirmed or confirmed as amended by the members. 2010, c. 15, s. 17 (5).

Member proposal

(6) A member entitled to vote at an annual meeting of the members may make a proposal to make, amend or repeal a by-law in accordance with section 56. 2010, c. 15, s. 17 (6).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 11 - 19/10/2021

Default organizational by-laws

18 (1) If the directors do not pass an organizational by-law within 60 days after the date of incorporation, the corporation is deemed to have passed the standard organizational by-laws approved by the Ministry. 2010, c. 15, s. 18 (1); 2017, c. 20, Sched. 8, s. 12 (1).

Where available

(2) The Ministry shall approve standard organizational by-laws and shall make them publicly available on a website designated by the Ministry, or as prescribed. 2017, c. 20, Sched. 8, s. 12 (2).

Corporation may amend or replace default organizational by-laws

(3) If a corporation is deemed to have passed standard organizational by-laws under subsection (1), it may amend or repeal and replace them at any time. 2010, c. 15, s. 18 (3).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 12 (1, 2) - 19/10/2021

Indoor management rule

19 (1) A corporation or a guarantor of an obligation of a corporation may not assert against a person dealing with the corporation or with any person who has acquired rights from the corporation that,

- (a) the articles or by-laws have not been complied with;
- (b) the persons named as directors in the articles or in the most recent notice or return filed under the *Corporations Information Act*, whichever is more current, are not the directors of the corporation;
- (c) the location named as the registered office in the articles or in the most recent notice or return filed under the *Corporations Information Act*, whichever is more current, is not the registered office of the corporation;
- (d) a person held out by the corporation as a director, officer or agent of the corporation has not been duly appointed or does not have authority to exercise the powers and perform the duties that are customary in the activities of the corporation or usual for such director, officer or agent;
- (e) a document issued by any director, officer or agent of the corporation with actual or usual authority to issue the document is not valid or not genuine; or
- (f) a sale, lease or exchange of property referred to in section 118 was not authorized. 2010, c. 15, s. 19 (1).

Exception

(2) Subsection (1) does not apply in respect of a person who has or ought to have knowledge that an assertion described in that subsection is true by virtue of the person's position with or relationship to the corporation. 2010, c. 15, s. 19 (2).

Contract prior to corporate existence

Person who enters contract is bound

20 (1) Except as provided in this section, a person who enters into a contract in the name of or on behalf of a corporation before it comes into existence is personally bound by the contract and is entitled to the benefits under the contract. 2010, c. 15, s. 20 (1).

Adoption of contract by corporation

(2) A corporation may, by any action or conduct signifying its intention to be bound and within a reasonable time after it comes into existence, adopt a contract made in its name or on its behalf before it came into existence and upon such adoption,

- (a) the corporation is bound by the contract and is entitled to the benefits under the contract as if the corporation had been in existence at the date of the contract and had been a party to it; and

- (b) a person who purported to act in the name of or on behalf of the corporation ceases, except as provided in subsection (3), to be bound by or entitled to the benefits under the contract. 2010, c. 15, s. 20 (2).

Determination of respective liabilities by court

(3) Except as provided in subsection (4), whether or not a corporation adopts a contract made before the corporation came into existence, a party to the contract may apply to the court for an order fixing obligations under the contract as joint or joint and several or apportioning liability between the corporation and the person who purported to act in the name of or on behalf of the corporation, and, upon such application, the court may make any order it thinks fit. 2010, c. 15, s. 20 (3).

Exception

(4) If expressly so provided in the contract, a person who purported to act in the name of or on behalf of the corporation before it came into existence is not in any event bound by the contract or entitled to the benefits under it. 2010, c. 15, s. 20 (4).

Right to amend, assign or terminate contract

(5) Until a corporation adopts a contract made before it came into existence, a person who entered into the contract in the name of or on behalf of the corporation may assign, amend or terminate the contract subject to the terms of the contract. 2010, c. 15, s. 20 (5).

Definition

(6) In this section,

“contract” includes an oral contract. 2010, c. 15, s. 20 (6).

PART IV DIRECTORS AND OFFICERS

Directors to manage or supervise management of corporation

21 Subject to this Act, the directors of a corporation shall manage or supervise the management of the activities and affairs of the corporation. 2010, c. 15, s. 21.

Number of directors

22 (1) A corporation must have at least three directors. 2010, c. 15, s. 22 (1).

Minimum and maximum number of directors

(2) If a corporation’s articles provide for a minimum and maximum number of directors, the number of directors of the corporation and the number of directors to be elected at the annual meeting of the members must be the number determined from time to time by special resolution or, if a special resolution empowers the directors to determine the number, by resolution of the directors. A decrease in the number of directors does not shorten the term of an incumbent director. 2010, c. 15, s. 22 (2).

Same

(3) If a corporation’s articles provide for a minimum and maximum number of directors and a special resolution as described in subsection (2) has not been passed, the number of directors of the corporation must be the number of directors named in its articles. 2010, c. 15, s. 22 (3).

Qualifications of directors

23 (1) The following persons are disqualified from being a director of a corporation:

1. A person who is not an individual.
2. A person who is under 18 years old.
3. A person who has been found under the *Substitute Decisions Act, 1992* or under the *Mental Health Act* to be incapable of managing property.
4. A person who has been found to be incapable by any court in Canada or elsewhere.
5. A person who has the status of bankrupt. 2010, c. 15, s. 23 (1).

Non-member directors

(2) A director of a corporation is not required to be a member of the corporation unless the by-laws provide otherwise. 2010, c. 15, s. 23 (2).

Restriction re public benefit corporation

(3) Not more than one-third of the directors of a public benefit corporation may be employees of the corporation or of any of its affiliates. 2010, c. 15, s. 23 (3).

Directors by virtue of office

(4) The by-laws of a corporation may provide for persons to be directors by virtue of their office. 2010, c. 15, s. 23 (4).

No alternate directors

(5) No person shall act for an absent director at a meeting of directors. 2010, c. 15, s. 23 (5).

Election and appointment of directors

Election and term

24 (1) At the first meeting of the members and at each succeeding annual meeting at which an election of directors is required, the members shall, by ordinary resolution, elect directors to hold office for a term expiring not later than the close of the fourth annual meeting of the members after the election, as provided in the by-laws. 2010, c. 15, s. 24 (1).

Term, first directors

(2) Each first director holds office from the issue of the certificate of incorporation until the close of the first meeting of the members. 2010, c. 15, s. 24 (2).

Different terms of office

(3) It is not necessary that all directors elected at a meeting of the members hold office for the same term. 2010, c. 15, s. 24 (3).

No stated term of office

(4) A director not elected for an expressly stated term ceases to hold office at the close of the next annual meeting of the members. 2010, c. 15, s. 24 (4).

Incumbents remain in office until successors elected

(5) If directors are not elected at a meeting of the members, the incumbent directors continue in office until their successors are elected. 2010, c. 15, s. 24 (5).

Vacancy, quorum

(6) If a meeting of the members fails to elect the number or the minimum number of directors required by the articles, the directors elected at that meeting may exercise all the powers of the directors if the number of directors so elected constitutes a quorum. 2010, c. 15, s. 24 (6).

Appointment of additional directors

(7) The directors may appoint one or more additional directors who shall hold office for a term expiring not later than the close of the next annual meeting of the members, but the total number of directors so appointed may not exceed one-third of the number of directors elected at the previous annual meeting of the members. 2010, c. 15, s. 24 (7).

Director's consent to act

(8) An individual who is elected or appointed to hold office as a director is not a director, and is deemed not to have been elected or appointed to hold office as a director, unless the individual consents in writing to hold office as a director before or within 10 days after the election or appointment. 2010, c. 15, s. 24 (8); 2017, c. 20, Sched. 8, s. 13.

Later consent

(9) Despite subsection (8), if an individual elected or appointed consents in writing after the period mentioned in that subsection, the election or appointment is valid. 2010, c. 15, s. 24 (9).

Exception

(10) Subsection (8) does not apply to a director who is re-elected or reappointed where there is no break in his or her term of office. 2010, c. 15, s. 24 (10).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 13 - 19/10/2021

Ceasing to hold office

25 (1) A director ceases to hold office when the director dies, resigns, is removed in accordance with section 26 or becomes disqualified under section 23. 2010, c. 15, s. 25 (1).

Effective date of resignation

(2) A resignation of a director becomes effective at the time the resignation is received by the corporation or at the time specified in the resignation, whichever is later. 2010, c. 15, s. 25 (2).

Removal of directors

26 (1) The members of a corporation may, by ordinary resolution at a special meeting, remove from office any director or directors, except persons who are directors by virtue of their office. 2010, c. 15, s. 26 (1).

Director elected by class or group of members

(2) A director elected by a class or group of members that has an exclusive right to elect the director may only be removed by an ordinary resolution of members of that class or group. 2010, c. 15, s. 26 (2).

Filling vacancy

(3) A vacancy created by the removal of a director may be filled at the meeting of the members at which the director is removed or under section 28. 2010, c. 15, s. 26 (3).

Statement of director

27 (1) Subject to the by-laws, a director is entitled to give the corporation a statement giving reasons,

- (a) for resigning; or
- (b) for opposing his or her removal as a director if a meeting is called for the purpose of removing him or her. 2010, c. 15, s. 27 (1).

Circulating director's statement

(2) A corporation shall immediately give the members a copy of the statement. 2010, c. 15, s. 27 (2).

Immunity from liability

(3) No corporation or person acting on its behalf incurs any liability by reason only of complying with this section. 2010, c. 15, s. 27 (3).

Filling vacancy

28 (1) Except as provided in this section, a quorum of directors may fill a vacancy among the directors. 2010, c. 15, s. 28 (1).

Calling members' meeting

(2) If there is not a quorum of directors or if there has been a failure to elect the number or minimum number of directors provided for in the articles, the directors then in office shall without delay call a special meeting of the members to fill the vacancy and, if they fail to call a meeting or if there are no directors then in office, the meeting may be called by any member. 2010, c. 15, s. 28 (2).

Application to court

(3) If a corporation has neither directors nor members, the court may, on the application of an interested party, make an order appointing the required number or minimum number of directors provided for in the articles. 2010, c. 15, s. 28 (3).

Director elected by class or group

(4) If any class or group of members has an exclusive right to elect one or more directors and a vacancy occurs among those directors,

- (a) subject to subsection (5), the remaining directors elected by the class or group may fill the vacancy; or
- (b) if there are no remaining directors elected by the class or group, any member of the class or group may call a meeting of the class or group to fill the vacancy. 2010, c. 15, s. 28 (4).

Members filling vacancy

(5) The by-laws may provide that a vacancy among the directors may be filled only by a vote of the members, or by a vote of the members of any class or group having an exclusive right to elect one or more directors if the vacancy occurs among the directors elected by that class or group. 2010, c. 15, s. 28 (5).

Exception

(6) A vacancy among the directors is not required to be filled if the vacancy results from an increase in the number or the minimum number of directors provided for in the articles or from a failure to elect that increased number or minimum number of directors. 2010, c. 15, s. 28 (6).

Term of replacing director

(7) A director appointed or elected to fill a vacancy holds office for the unexpired term of the director's predecessor. 2010, c. 15, s. 28 (7).

Deemed director, if all directors resign or are removed

29 (1) If all of the directors have resigned or have been removed without replacement, a person who manages or supervises the management of the activities or affairs of the corporation is deemed to be a director for the purposes of this Act. 2010, c. 15, s. 29 (1).

Exception

(2) Subsection (1) does not apply to,

- (a) an officer who manages the activities or affairs of the corporation under the direction or control of a member or other person;
- (b) a lawyer, accountant or other professional who participates in the management of the corporation solely by providing professional services;
- (c) a trustee in bankruptcy, receiver, receiver-manager or secured creditor who participates in the management of the corporation or exercises control over its property solely for the purpose of the realization of security or, in the case of bankruptcy, the administration of a bankrupt's estate; or
- (d) the Public Guardian and Trustee managing the activities or property of a charitable corporation. 2010, c. 15, s. 29 (2).

Change in number of directors

30 (1) The members of a corporation may amend its articles to increase or decrease the number of directors, or the minimum or maximum number of directors, but a decrease shall not shorten the term of an incumbent director. 2010, c. 15, s. 30 (1).

Same

(2) If the members at a meeting adopt an amendment to the articles to increase or decrease the number or the minimum or maximum number of directors, the members may, at the meeting, elect the number of directors authorized by the amendment, and, despite subsection 108 (1), on the issue of a certificate of amendment, the articles are deemed to be amended as of the date the members adopt the amendment. 2010, c. 15, s. 30 (2); 2017, c. 20, Sched. 8, s. 14.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 14 - 19/10/2021

Court review of election or appointment of director

31 (1) A corporation or a director or member of the corporation may apply to the court to determine any controversy with respect to an election or appointment of a director of the corporation. 2010, c. 15, s. 31 (1).

Powers of court

(2) On an application under this section, the court may make any order that it thinks fit, including an order,

- (a) restraining a director whose election or appointment is disputed from acting pending determination of the dispute;

- (b) declaring the result of the disputed election or appointment;
- (c) requiring a new election or appointment, and including in the order directions for the management of the activities and affairs of the corporation until a new election is held or appointment made; and
- (d) determining the voting rights of members and of persons claiming to hold memberships. 2010, c. 15, s. 31 (2).

Organizational meeting

32 (1) After incorporation, a first meeting of the directors of the corporation must be held at which the directors may,

- (a) make by-laws;
- (b) adopt forms of corporate records;
- (c) authorize the issue of debt obligations;
- (d) appoint officers;
- (e) appoint one or more auditors to hold office until the first annual or special meeting of members;
- (f) make banking arrangements;
- (g) issue memberships; and
- (h) transact any other business. 2010, c. 15, s. 32 (1).

Calling first meeting

(2) An incorporator or a director may call the first meeting of the directors by giving not less than five days notice to each director, stating the time and place of the meeting. 2010, c. 15, s. 32 (2).

Exception

(3) Any matter referred to in subsection (1) may be dealt with by the directors by a resolution in accordance with subsection 35 (1) instead of at a meeting. 2010, c. 15, s. 32 (3).

Same

(4) Subsection (1) does not apply to a body corporate that is an amalgamated corporation under section 110 or that is continued under section 114. 2010, c. 15, s. 32 (4).

Directors entitled to attend members' meetings

33 A director is entitled to attend and be heard at every meeting of the members. 2010, c. 15, s. 33.

Directors' meetings

34 (1) Unless the articles or by-laws provide otherwise, the directors may meet at any place and on any notice that the by-laws require. 2010, c. 15, s. 34 (1).

Quorum

(2) Subject to the articles or by-laws, a majority of the number of directors or the minimum number of directors required by the articles constitutes a quorum at any meeting of the directors, and, despite any vacancy among the directors, a quorum of directors may exercise all the powers of the directors. 2010, c. 15, s. 34 (2); 2017, c. 20, Sched. 8, s. 15.

Notice

(3) A notice of a meeting of directors need not specify the purpose of or the business to be transacted at the meeting, unless the meeting is intended to deal with a matter referred to in subsection 36 (2), in which case the notice must specify that matter. 2010, c. 15, s. 34 (3).

Waiver of notice

(4) A director may waive notice of a meeting of the directors, and attendance of a director at a meeting of directors is a waiver of notice of the meeting, except if the director attends a meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting was not lawfully called. 2010, c. 15, s. 34 (4).

Adjournment

(5) Notice of a meeting that continues an adjourned meeting of directors is not required to be given if the time and place of the continued meeting is announced at the meeting that is adjourned. 2010, c. 15, s. 34 (5).

Participation by electronic, etc., means

(6) Unless the by-laws provide otherwise, a director may, if all the directors of the corporation consent, participate in a meeting of the directors or of a committee of directors by telephonic or electronic means that permits all participants to communicate adequately with each other during the meeting. A director so participating in a meeting is deemed for the purposes of this Act to be present at the meeting. 2010, c. 15, s. 34 (6).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 15 - 19/10/2021

Resolutions

35 (1) A resolution, signed by all the directors entitled to vote on that resolution at a meeting of directors or of a committee of directors is as valid as if it had been passed at a meeting of directors or of a committee of directors. 2010, c. 15, s. 35 (1).

Copy to be kept

(2) The corporation shall keep a copy of every resolution referred to in subsection (1) with the minutes of the meetings of the directors or of a committee of directors. 2010, c. 15, s. 35 (2).

Delegation by directors

36 (1) Directors may appoint from their number a managing director or a committee of directors and may delegate to the managing director or committee any of the powers of the directors. 2010, c. 15, s. 36 (1).

Limitation

(2) Despite subsection (1), directors may not delegate the following powers to a managing director or committee of directors:

1. To submit to the members any question or matter requiring the approval of the members.
2. To fill a vacancy among the directors or in the position of auditor or of a person appointed to conduct a review engagement of the corporation.
3. To appoint additional directors.
4. To issue debt obligations except as authorized by the directors.

5. To approve any financial statements under section 83.
6. To adopt, amend or repeal by-laws.
7. To establish contributions to be made, or dues to be paid, by members under section 86. 2010, c. 15, s. 36 (2).

Validity of acts despite irregularities, etc.

37 An act of a director or an officer is valid despite an irregularity in his or her election or appointment or a defect in his or her qualification. 2010, c. 15, s. 37.

Evidence of resolution

38 Unless a ballot is demanded, an entry in the minutes of a meeting of the directors to the effect that the chair of the meeting declared a resolution to be carried or defeated is, in the absence of evidence to the contrary, proof of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution. 2010, c. 15, s. 38.

Directors' liability for money or property distributed or paid

39 (1) Directors who vote for or consent to a resolution authorizing either of the following are jointly and severally liable to restore to the corporation any money or property so paid or distributed and not otherwise recovered by the corporation:

1. A payment or distribution to a member, a director or an officer contrary to this Act.
2. A payment of an indemnity contrary to this Act. 2010, c. 15, s. 39 (1).

Joint liability

(2) A director who has satisfied a judgment is entitled to contribution from the other directors who voted for or consented to the unlawful act upon which the judgment was founded. 2010, c. 15, s. 39 (2).

Application to court

(3) A director liable under subsection (1) is entitled to apply to the court for an order compelling a member, director or other recipient to pay or deliver to the director any money or property that was paid or distributed to the member, director or other recipient contrary to section 46 or 89. 2010, c. 15, s. 39 (3).

Powers of court

(4) In connection with an application under subsection (3), the court may, if it is satisfied that it is equitable to do so,

- (a) order a member, director or other recipient to pay or deliver to a director any money or property that was paid or distributed to the member, director or other recipient contrary to section 46 or 89; and
- (b) make any further order it thinks fit. 2010, c. 15, s. 39 (4).

Limitation

(5) An action to enforce a liability imposed by this section may not be commenced after two years from the date of the resolution authorizing the action complained of. 2010, c. 15, s. 39 (5).

Directors' liability to employees for wages, etc.

40 (1) The directors are jointly and severally liable to the employees of the corporation for all debts not exceeding,

- (a) six months' wages for services performed for the corporation that become payable while they are directors; and
- (b) the vacation pay for not more than 12 months under the *Employment Standards Act, 2000* or under any collective agreement entered into by the corporation accrued while they are directors. 2010, c. 15, s. 40 (1).

Limitation

- (2) A director is liable under subsection (1) only if,
 - (a) the corporation is sued in the action against the director and execution against the corporation is returned unsatisfied in whole or in part; or
 - (b) before or after the action is commenced, the corporation goes into liquidation, is ordered to be wound up or makes an authorized assignment under the *Bankruptcy and Insolvency Act* (Canada), or a receiving order under that Act is made against it, and, in any such case, the claim for the debt has been proved. 2010, c. 15, s. 40 (2).

Same

- (3) If execution referred to in clause (2) (a) has issued, the amount recoverable from a director is the amount remaining unsatisfied after execution. 2010, c. 15, s. 40 (3).

Rights of director who pays debt

- (4) If a director pays a debt under subsection (1) that is proved in liquidation and dissolution or bankruptcy proceedings, the director is entitled to any preference that the employee would have been entitled to, and if a judgment has been obtained, the director is entitled to an assignment of the judgment. 2010, c. 15, s. 40 (4).

Same

- (5) A director who has satisfied a claim under this section is entitled to contribution from the other directors who were liable for the claim. 2010, c. 15, s. 40 (5).

Disclosure: conflict of interest

- 41** (1) A director or officer of a corporation who,
- (a) is a party to a material contract or transaction or proposed material contract or transaction with the corporation; or
 - (b) is a director or an officer of, or has a material interest in, any person who is a party to a material contract or transaction or proposed material contract or transaction with the corporation,

shall disclose to the corporation or request to have entered in the minutes of meetings of the directors the nature and extent of his or her interest. 2010, c. 15, s. 41 (1).

By director

- (2) The disclosure required by subsection (1) must be made, in the case of a director,
 - (a) at the meeting at which a proposed contract or transaction is first considered;
 - (b) if the director was not then interested in a proposed contract or transaction, at the first meeting after he or she becomes so interested;
 - (c) if the director becomes interested after a contract is made or a transaction is entered into, at the first meeting after he or she becomes so interested; or

- (d) if a person who is interested in a contract or transaction later becomes a director, at the first meeting after he or she becomes a director. 2010, c. 15, s. 41 (2).

By officer

- (3) The disclosure required by subsection (1) must be made, in the case of an officer who is not a director,
 - (a) forthwith after the officer becomes aware that the contract or transaction or proposed contract or transaction is to be considered or has been considered at a meeting of directors;
 - (b) if the officer becomes interested after a contract is made or a transaction is entered into, forthwith after he or she becomes so interested; or
 - (c) if a person who is interested in a contract or transaction later becomes an officer, forthwith after he or she becomes an officer. 2010, c. 15, s. 41 (3).

Contract or transaction does not require approval

- (4) Despite subsections (2) and (3), if subsection (1) applies to a director or officer in respect of a material contract or transaction or proposed material contract or transaction that, in the ordinary course of the corporation's business, would not require approval by the directors or members, the director or officer shall disclose to the corporation or request to have entered in the minutes of meetings of the directors, the nature and extent of his or her interest forthwith after the director or officer becomes aware of the contract or transaction or proposed contract or transaction. 2010, c. 15, s. 41 (4).

Director not to attend meeting and not to vote

- (5) A director referred to in subsection (1) shall not attend any part of a meeting of the directors during which the contract or transaction is discussed and shall not vote on any resolution to approve the contract or transaction unless the contract or transaction is,
 - (a) one relating primarily to his or her remuneration as a director of the corporation or an affiliate;
 - (b) one for indemnity or insurance under section 46; or
 - (c) one with an affiliate. 2010, c. 15, s. 41 (5).

Remaining directors deemed quorum

- (6) If no quorum exists for the purpose of voting on a resolution to approve a contract or transaction only because a director is not permitted to be present at the meeting by reason of subsection (5), the remaining directors are deemed to constitute a quorum for the purposes of voting on the resolution. 2010, c. 15, s. 41 (6).

Members' approval

- (7) If all of the directors are required to make disclosure under subsection (1), the contract or transaction may be approved only by the members unless the contract or transaction is one described in clause (5) (a), (b) or (c). 2010, c. 15, s. 41 (7).

Continuing disclosure

- (8) A general notice to the directors by a director or officer disclosing that he or she is a director or officer of or has a material interest in a person, or that there has been a material change in the director's or officer's interest in the person, and is to be regarded as interested in any contract made or any transaction entered into with that person is sufficient disclosure of interest in relation to any such contract or transaction for the purposes of this section. 2010, c. 15, s. 41 (8).

Effect of disclosure

(9) A contract or transaction for which disclosure is required under subsection (1) is not void or voidable, and the director or officer is not accountable to the corporation or its members for any profit or gain realized from the contract or transaction, because of the director's or officer's interest in the contract or transaction or because the director was present or was counted to determine whether a quorum existed at the meeting of directors or of the committee of directors that considered the contract or transaction, if,

- (a) disclosure of the interest was made in accordance with this section;
- (b) the directors approved the contract or transaction; and
- (c) the contract or transaction was reasonable and fair to the corporation when it was approved. 2010, c. 15, s. 41 (9).

Confirmation by members

(10) Despite anything in this section, a director or officer, acting honestly and in good faith, is not accountable to the corporation or to its members for any profit or gain realized from any contract or transaction by reason only of his or her holding the office of director or officer, and the contract or transaction, if it was reasonable and fair to the corporation at the time it was approved, is not by reason only of the director's or officer's interest in it void or voidable if,

- (a) the contract or transaction is confirmed or approved by special resolution at a meeting of the members duly called for that purpose; and
- (b) the nature and extent of the director's or officer's interest in the contract or transaction are disclosed in reasonable detail in the notice calling the meeting. 2010, c. 15, s. 41 (10).

Court may set aside contract

(11) Subject to subsections (9) and (10), if a director or officer of a corporation fails to disclose his or her interest in a material contract or transaction in accordance with this section or otherwise fails to comply with this section, the corporation or a member of the corporation may apply to the court for an order setting aside the contract or transaction and directing that the director or officer account to the corporation for any profit or gain realized and, upon such application, the court may so order or make such other order as it thinks fit. 2010, c. 15, s. 41 (11).

Officers

42 (1) Subject to the articles or the by-laws,

- (a) the directors may designate the offices of the corporation, appoint officers, specify their duties and delegate to them powers to manage the activities and affairs of the corporation, except powers to do anything referred to in subsection 36 (2);
- (b) a director may be appointed to any office of the corporation; and
- (c) two or more offices of the corporation may be held by the same person. 2010, c. 15, s. 42 (1).

Chair

(2) A director shall be appointed chair of the board of directors and shall carry out the duties of the chair in accordance with the by-laws. 2010, c. 15, s. 42 (2).

Duties of directors and officers

Standard of care

43 (1) Every director and officer in exercising his or her powers and discharging his or her duties to the corporation shall,

- (a) act honestly and in good faith with a view to the best interests of the corporation; and
- (b) exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. 2010, c. 15, s. 43 (1).

Duty to comply with Act, etc.

(2) Every director and officer shall comply with,

- (a) this Act and the regulations; and
- (b) the corporation's articles and by-laws. 2010, c. 15, s. 43 (2).

Cannot contract out of statutory duty

(3) No provision in a contract, the articles, the by-laws or a resolution relieves a director or officer from the duty to act in accordance with this Act and the regulations or relieves him or her from liability for a breach of this Act or the regulations. 2010, c. 15, s. 43 (3).

Reasonable diligence defence

44 A director is not liable under section 39 and has complied with his or her duties under subsection 43 (2) if the director exercised the care, diligence and skill that a reasonably prudent person would have exercised in comparable circumstances, including reliance in good faith on,

- (a) financial statements of the corporation represented to him or her by an officer of the corporation or in a report of the auditor of the corporation or of a person who conducted a review engagement of the corporation to present fairly the financial position of the corporation in accordance with generally accepted accounting principles;
- (b) an interim or other financial report of the corporation represented to him or her by an officer of the corporation to present fairly the financial position of the corporation in accordance with generally accepted accounting principles;
- (c) a report or advice of an officer or employee of the corporation, if it is reasonable in the circumstances to rely on the report or advice; or
- (d) a report of a lawyer, accountant, engineer, appraiser or other person whose profession lends credibility to a statement made by them. 2010, c. 15, s. 44.

Consent of director at meeting

45 (1) A director who is present at a meeting of the directors or of a committee of directors is deemed to have consented to any resolution passed or action taken at the meeting, unless,

- (a) the director's dissent is entered in the minutes of the meeting;
- (b) the director requests that his or her dissent be entered in the minutes of the meeting;
- (c) the director gives his or her dissent to the secretary of the meeting before the meeting is terminated; or

- (d) the director submits his or her dissent immediately after the meeting is terminated to the corporation. 2010, c. 15, s. 45 (1).

Same

- (2) A director who votes for or consents to a resolution is not entitled to dissent under subsection (1). 2010, c. 15, s. 45 (2).

Same

- (3) A director who was not present at a meeting at which a resolution was passed or action taken is deemed to have consented to the resolution or action unless within seven days after becoming aware of the resolution, the director,

- (a) causes his or her dissent to be placed with the minutes of the meeting; or
- (b) submits his or her dissent to the corporation. 2010, c. 15, s. 45 (3).

Indemnification of directors and officers

46 (1) A corporation may indemnify a director or officer of the corporation, a former director or officer of the corporation or an individual who acts or acted at the corporation's request as a director or officer, or in a similar capacity, of another entity, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by the individual in respect of any civil, criminal, administrative, investigative or other action or proceeding in which the individual is involved because of that association with the corporation or other entity. 2010, c. 15, s. 46 (1).

Advance of costs

- (2) A corporation may advance money to a director, officer or other individual referred to in subsection (1) for the costs, charges and expenses of an action or proceeding referred to in that subsection, but the individual shall repay the money if the individual does not fulfil the conditions set out in subsection (3). 2010, c. 15, s. 46 (2).

Limitation

- (3) A corporation shall not indemnify an individual under subsection (1) unless,
- (a) the individual acted honestly and in good faith with a view to the best interests of the corporation or other entity, as the case may be; and
 - (b) if the matter is a criminal or administrative proceeding that is enforced by a monetary penalty, the individual had reasonable grounds for believing that his or her conduct was lawful. 2010, c. 15, s. 46 (3).

Derivative actions

- (4) A corporation may, with the approval of the court, indemnify an individual referred to in subsection (1), or advance money under subsection (2), in respect of an action by or on behalf of the corporation or other entity to obtain a judgment in its favour to which the individual is made a party because of the individual's association with the corporation or other entity as described in subsection (1), against all costs, charges and expenses reasonably incurred by the individual in connection with such action, if the individual fulfils the conditions set out in subsection (3). 2010, c. 15, s. 46 (4).

Right to indemnity

- (5) Despite subsection (1), an individual referred to in that subsection is entitled to indemnity from the corporation in respect of all costs, charges and expenses reasonably incurred by the individual in

connection with the defence of any civil, criminal, administrative, investigative or other action or proceeding to which the individual is subject because of the individual's association with the corporation or other entity as described in subsection (1), if the individual,

- (a) was not judged by any court or other competent authority to have committed any fault or omitted to do anything that the individual ought to have done; and
- (b) fulfils the conditions set out in subsection (3). 2010, c. 15, s. 46 (5).

Insurance

(6) A corporation may purchase and maintain insurance for the benefit of an individual referred to in subsection (1) against any liability incurred by the individual,

- (a) in the individual's capacity as a director or officer of the corporation; or
- (b) in the individual's capacity as a director or officer, or a similar capacity, of another entity, if the individual acts or acted in that capacity at the corporation's request. 2010, c. 15, s. 46 (6).

Exception — charitable corporation

(7) A charitable corporation may not purchase insurance described in subsection (6) unless,

- (a) the corporation complies with the *Charities Accounting Act* or a regulation made under that Act that permits the purchase; or
- (b) the corporation or a director or officer of the corporation obtains an order of the court authorizing the purchase. 2010, c. 15, s. 46 (7).

Application to court

(8) A corporation or an individual referred to in subsection (1) may apply to the court for an order approving an indemnity under this section and the court may so order and make any further order it thinks fit. 2010, c. 15, s. 46 (8).

Same

(9) Upon an application under subsection (8), the court may order notice to be given to any interested person and that person is entitled to appear and be heard in person or by counsel. 2010, c. 15, s. 46 (9).

Remuneration of directors, officers and employees

47 (1) Subject to the articles or the by-laws, the directors may fix the remuneration of the directors, officers and employees of the corporation. 2010, c. 15, s. 47 (1).

Services performed in other capacity

(2) Subject to the by-laws, a director, an officer or a member of a corporation may receive reasonable remuneration and expenses for any services to the corporation that he or she performs in any other capacity. 2010, c. 15, s. 47 (2).

PART V MEMBERS

Membership

Conditions in by-laws

48 (1) The by-laws of a corporation must set out the conditions required for being a member of the corporation, including whether a corporation or other entity may be a member. 2010, c. 15, s. 48 (1).

Members by virtue of office

(2) The by-laws may provide for persons to be members by virtue of their office. 2010, c. 15, s. 48 (2).

Classes or groups of members

(3) If the articles provide for two or more classes or groups of members, the by-laws must provide,

- (a) the conditions for membership in each class or group;
- (b) the manner of withdrawing from a class or group or transferring membership to another class or group and any conditions of transfer; and
- (c) the conditions on which membership in a class or group ends. 2010, c. 15, s. 48 (3).

Voting rights — one class or group

(4) The members of a corporation that has only one class or group of members have the right to vote at any meeting of the members. 2010, c. 15, s. 48 (4).

Same — two or more classes or groups

(5) If the articles provide for two or more classes or groups of members, the articles must provide the members of at least one class or group with the right to vote at meetings of the members. 2010, c. 15, s. 48 (5).

One vote per member

(6) Unless the articles provide otherwise, each member is entitled to one vote at a meeting of the members. 2010, c. 15, s. 48 (6).

Representative of non-human member

(7) The corporation shall recognize any individual authorized by a member corporation or other entity to represent the member at meetings and the individual may exercise all the powers of that corporation or entity on its behalf. 2010, c. 15, s. 48 (7).

Transfer of membership

(8) Unless the articles or by-laws provide otherwise, a membership may be transferred only to the corporation. 2010, c. 15, s. 48 (8).

Issuance of memberships

49 The directors may issue memberships in accordance with the articles and any conditions set out in the by-laws. 2010, c. 15, s. 49.

Termination of membership

50 (1) Unless the articles or by-laws of a corporation provide otherwise, a membership is terminated when,

- (a) the member dies or resigns;
- (b) the member is expelled or the person's membership is otherwise terminated in accordance with the articles or by-laws;
- (c) the member's term of membership expires; or
- (d) the corporation is liquidated or dissolved under Part XII. 2010, c. 15, s. 50 (1).

Termination of member's rights

(2) Unless this Act, the articles or by-laws provide otherwise, the rights of a member, including any rights in the property of the corporation, cease to exist on termination of the membership. 2010, c. 15, s. 50 (2).

Power to discipline or terminate a member

51 (1) The articles or by-laws may provide that the directors, the members or any committee of directors or members have power to discipline a member or to terminate their membership. If the articles or by-laws provide for such a power, they must set out the circumstances and the manner in which that power may be exercised. 2010, c. 15, s. 51 (1).

Good faith requirement

(2) Any disciplinary action or termination of membership must be done in good faith and in a fair and reasonable manner. 2010, c. 15, s. 51 (2).

Fair and reasonable procedure

- (3) For the purposes of subsection (2), a procedure is fair and reasonable if,
- (a) a member is given at least 15 days notice of a disciplinary action or termination with reasons; and
 - (b) the member is given an opportunity to be heard, orally, in writing or in another format permitted by the corporation's articles or by-laws, not less than five days before the disciplinary action or termination of membership becomes effective, by the person with authority to impose or revoke the disciplinary action or termination. 2010, c. 15, s. 51 (3).

Notice

(4) A notice required under this section may be given by any method reasonably intended to give actual notice. 2010, c. 15, s. 51 (4).

Application to court

(5) A member of a corporation who claims to be aggrieved because they were disciplined or because their membership was terminated may apply to the court under section 191. 2010, c. 15, s. 51 (5).

Calling meetings of members

Annual meeting

- 52** (1) The directors of a corporation shall call an annual meeting of the members of the corporation,
- (a) within 18 months after the corporation comes into existence; and
 - (b) subsequently, not later than 15 months after holding the preceding annual meeting. 2010, c. 15, s. 52 (1).

Special meeting

(2) The directors of a corporation may at any time call a special meeting of the members. 2010, c. 15, s. 52 (2).

Place of members' meetings

53 (1) Meetings of the members of a corporation must be held within Ontario at the place provided in the by-laws or, in the absence of such a provision, at the place within Ontario that the directors determine. 2010, c. 15, s. 53 (1).

Meeting outside Ontario

(2) Despite subsection (1), a meeting of the members of a corporation may be held at a place outside Ontario if the place is specified in the articles or all the members entitled to vote at the meeting agree that the meeting is to be held at that place. 2010, c. 15, s. 53 (2).

Attending member deemed to agree to location

(3) A member who attends a meeting of the members held outside Ontario is deemed to have agreed to it being held outside Ontario except when the member attends the meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully held. 2010, c. 15, s. 53 (3).

Participation in meeting by electronic, etc., means

(4) Unless the by-laws provide otherwise, any person entitled to attend a meeting of the members may participate in the meeting by telephonic or electronic means that permits all participants to communicate adequately with each other during the meeting if the corporation makes such means available. A person so participating in a meeting is deemed for the purposes of this Act to be present at the meeting. 2010, c. 15, s. 53 (4).

Meeting held by electronic, etc., means

(5) If the directors or members of a corporation call a meeting of the members and if the by-laws so provide, the directors or members, as the case may be, may determine that the meeting be held entirely by telephonic or electronic means that permits all participants to communicate adequately with each other during the meeting. 2010, c. 15, s. 53 (5).

Record date

54 (1) The directors may fix a date as the record date for,

- (a) determining members entitled to receive notice of a meeting of the members;
- (b) determining members entitled to vote at a meeting of the members;
- (c) determining members entitled to participate in a liquidation distribution; or
- (d) determining members for any other purpose. 2010, c. 15, s. 54 (1).

Limitation

(2) A record date must not be more than 50 days before the day of the event or action to which it relates. 2010, c. 15, s. 54 (2).

No fixed record date

(3) If no record date is fixed,

- (a) the record date for the determination of members entitled to receive notice of a meeting of members or to vote shall be,
 - (i) at the close of business on the day immediately before the day on which the notice is given, or
 - (ii) if no notice is given, the day on which the meeting is held; and
- (b) the record date for the members for any purpose other than to establish a member's right to receive notice of a meeting or to vote shall be at the close of business on the day on which the directors pass the relevant resolution. 2010, c. 15, s. 54 (3).

Notice of members' meetings

55 (1) The corporation shall give notice of the time and place of a meeting of the members in accordance with the by-laws, but in any event not less than 10 days and not more than 50 days before the meeting, to,

- (a) each member entitled to receive notice of the meeting;
- (b) each director; and
- (c) the auditor of the corporation or the person appointed to conduct a review engagement of the corporation. 2010, c. 15, s. 55 (1).

Exception — members not registered

(2) The corporation is not required to give notice to members who were not registered on the records of the corporation on the record date determined under clause 54 (1) (a) or subsection 54 (3), but failure to receive a notice does not deprive a member of the right to vote at the meeting. 2010, c. 15, s. 55 (2).

Waiver of notice

(3) Any person who is entitled to notice of a meeting of the members may waive notice, and attendance of the person at the meeting is a waiver of notice of the meeting, unless the person attends the meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting was not lawfully called. 2010, c. 15, s. 55 (3).

Court-ordered notice

(4) On application of the corporation, the court may authorize the corporation, on any terms that the court thinks fit, to give notice of the meeting to members in any manner if the court determines that members will not be prejudiced. 2010, c. 15, s. 55 (4).

Adjournment

(5) If a meeting of the members is adjourned for less than 30 days, it is not necessary, unless the by-laws provide otherwise, that any person be notified of the meeting that continues the adjourned meeting, other than by announcement at the meeting that is adjourned. 2010, c. 15, s. 55 (5).

Notice of continuation of adjourned meeting

(6) If a meeting of the members is adjourned by one or more adjournments for an aggregate of 30 days or more, the corporation shall give notice of the meeting that continues the adjourned meeting in accordance with subsection (1). 2010, c. 15, s. 55 (6).

Special business

(7) All business transacted at a special meeting of the members and all business transacted at an annual meeting of the members is special business except for the following:

1. Consideration of the financial statements.
2. Consideration of the audit or review engagement report, if any.
3. An extraordinary resolution to have a review engagement instead of an audit or to not have an audit or a review engagement.
4. Election of directors.
5. Reappointment of the incumbent auditor or person appointed to conduct a review engagement. 2010, c. 15, s. 55 (7).

Notice of meeting, special business

- (8) Notice of a meeting of the members at which special business is to be transacted must,
- (a) state the nature of that business in sufficient detail to permit a member to form a reasoned judgment on the business; and
 - (b) state the text of any special resolution to be submitted to the meeting. 2010, c. 15, s. 55 (8).

Member's right to submit and discuss proposals

- 56** (1) A member entitled to vote at an annual meeting of the members may,
- (a) give the corporation notice of any matter that the member proposes to raise at the meeting, referred to as a "proposal"; and
 - (b) discuss at the meeting any matter with respect to which the member would have been entitled to submit a proposal. 2010, c. 15, s. 56 (1).

Proposal set out in notice

- (2) A corporation shall include the proposal in the notice of meeting required under section 55. 2010, c. 15, s. 56 (2).

Supporting statement included in notice

- (3) Upon the request of the member who submits a proposal, the corporation shall include in the notice of meeting a statement in support of the proposal by the member and the name and address of the member. The statement and the proposal must together not exceed the prescribed maximum number of words or characters. 2010, c. 15, s. 56 (3).

Member to pay cost of including proposal, etc., in notice

- (4) The member who submitted the proposal shall pay any cost of including the proposal and any statement in the notice of the meeting at which the proposal is to be presented, unless the by-laws or an ordinary resolution of the members present at the meeting provide otherwise. 2010, c. 15, s. 56 (4).

Proposal nominating directors

- (5) A proposal may include nominations for the election of directors if the proposal is signed by not less than 5 per cent of the members of a class or group of members of the corporation entitled to vote at the meeting at which the proposal is to be presented or a lower percentage that is set out in the by-laws, but this subsection does not preclude nominations being made at a meeting of the members. 2010, c. 15, s. 56 (5).

Exception

- (6) A corporation is not required to comply with subsections (2) and (3) if,
- (a) the proposal is not submitted to the corporation at least 60 days before the date of the meeting;
 - (b) it clearly appears that the primary purpose of the proposal is to enforce a personal claim or redress a personal grievance against the corporation or its directors, officers, members or debt obligation holders;
 - (c) it clearly appears that the proposal does not relate in a significant way to the activities or affairs of the corporation;

- (d) not more than two years before the receipt of the proposal, the member failed to present in person or by proxy, if authorized by the by-laws, at a meeting of the members, a proposal that had been included in a notice of meeting at the member's request;
- (e) substantially the same proposal was submitted to members in a notice of a meeting of the members held not more than two years before the receipt of the proposal and the proposal was defeated; or
- (f) the rights conferred by this section are being abused to secure publicity. 2010, c. 15, s. 56 (6).

Immunity

(7) No corporation or person acting on its behalf incurs any liability by reason only of complying with this section. 2010, c. 15, s. 56 (7).

Notice of refusal

(8) If a corporation refuses to include a proposal in a notice of meeting, it shall, within 10 days after the day on which it receives the proposal, notify the member submitting the proposal of its intention to omit it from the notice of meeting and of the reasons for the refusal. 2010, c. 15, s. 56 (8).

Application to court, by member

(9) On the application of a member submitting a proposal who is aggrieved by the refusal, the court may restrain the holding of the meeting at which the proposal is sought to be presented and may make any further order that it thinks fit. 2010, c. 15, s. 56 (9).

Same, by corporation

(10) On the application of the corporation or any other person aggrieved by a proposal, the court may, if it is satisfied that subsection (6) applies, make an order permitting the corporation to omit the proposal from the notice of meeting and may make any further order that it thinks fit. 2010, c. 15, s. 56 (10).

Quorum for a members' meeting

57 (1) Unless the by-laws provide otherwise, the quorum for a meeting of the members is a majority of the members entitled to vote at the meeting, whether present in person or by proxy. 2010, c. 15, s. 57 (1).

Opening quorum sufficient

(2) If a quorum is present at the opening of a meeting of the members, the members present may proceed with the business of the meeting, even if a quorum is not present throughout the meeting, unless the by-laws provide otherwise. 2010, c. 15, s. 57 (2).

If no opening quorum

(3) If a quorum is not present at the opening of a meeting of the members, the members present may adjourn the meeting to a fixed time and place, but may not transact any other business. 2010, c. 15, s. 57 (3).

One member meeting

(4) If a corporation has only one member in any class or group of members, the member present in person constitutes a meeting. 2010, c. 15, s. 57 (4).

Voting

58 (1) Subject to the by-laws, voting at a meeting of the members shall be by show of hands unless a ballot is demanded by a member entitled to vote at the meeting. 2010, c. 15, s. 58 (1).

Ballot

(2) A member may demand a ballot either before or after any vote. 2010, c. 15, s. 58 (2).

Resolution in lieu of meeting

59 (1) A resolution signed by all the members entitled to vote on that resolution at a meeting of the members is as valid as if it had been passed at a meeting of the members. 2010, c. 15, s. 59 (1).

Same

(2) A resolution dealing with a matter required by this Act to be dealt with at a meeting of the members, and signed by all the members entitled to vote at that meeting, satisfies all the requirements of this Act relating to meetings of the members. 2010, c. 15, s. 59 (2).

Resolutions kept with minutes

(3) The corporation shall keep a copy of every resolution described in subsection (1) or (2) with the minutes of the meetings of members. 2010, c. 15, s. 59 (3).

Evidence

(4) Unless a ballot is demanded, an entry in the minutes of a meeting to the effect that the chair of the meeting declared a resolution to be carried or defeated is, in the absence of evidence to the contrary, proof of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution. 2010, c. 15, s. 59 (4).

Exception

(5) Subsections (1) and (2) do not apply in respect of a meeting at which a statement is given by a director under subsection 27 (1) or by an auditor under subsection 75 (4). 2010, c. 15, s. 59 (5).

Members may requisition meeting of members

60 (1) The members of a corporation who hold at least 10 per cent of votes that may be cast at a meeting of the members sought to be held, or a lower percentage that is set out in the by-laws, may requisition the directors to call the meeting for the purposes stated in the requisition. 2010, c. 15, s. 60 (1).

Form

(2) The requisition, which may consist of several documents of similar form each signed by one or more members, must state the business to be transacted at the meeting and must be sent to each director and to the registered office of the corporation. 2010, c. 15, s. 60 (2).

Directors to call requisitioned meeting

(3) On receiving a requisition, the directors shall call a meeting of the members to transact the business stated in the requisition unless,

- (a) a record date has been fixed under clause 54 (1) (a);
- (b) the directors have called a meeting of the members and have given notice of the meeting under section 55; or
- (c) the business of the meeting as stated in the requisition includes a matter described in clause 56 (6) (b), (c), (d), (e) or (f). 2010, c. 15, s. 60 (3).

Member may call meeting

(4) If the directors do not call a meeting within 21 days after receiving the requisition, any member who signed the requisition may call the meeting. 2010, c. 15, s. 60 (4).

Procedure

(5) A meeting called under this section shall be called as nearly as possible in the manner in which meetings are to be called under the by-laws and this Part. 2010, c. 15, s. 60 (5).

Reimbursement

(6) Unless the members resolve otherwise at a meeting called under subsection (4), the corporation shall reimburse the members for the expenses reasonably incurred by them in requisitioning, calling and holding the meeting. 2010, c. 15, s. 60 (6).

Members' meeting called by court

61 (1) The court, on the application of a director or a member who is entitled to vote at a meeting of the members, may order a meeting of the members of a corporation to be called, held and conducted in the manner that the court directs, if,

- (a) it is not practical to call the meeting within the time or in the manner in which it is otherwise to be called;
- (b) it is not practical to conduct the meeting in the manner required by this Act or the by-laws; or
- (c) the court thinks that the meeting should be called, held and conducted within the time or in the manner that it directs for any other reason. 2010, c. 15, s. 61 (1).

Varying quorum

(2) Without restricting the generality of subsection (1), the court may order that the quorum required by the by-laws or this Act be varied or dispensed with at a meeting called, held and conducted under this section. 2010, c. 15, s. 61 (2).

Valid meeting

(3) A meeting called, held and conducted under this section is for all purposes a meeting of members of the corporation duly called, held and conducted. 2010, c. 15, s. 61 (3).

No waiver of members' rights

62 No waiver of the rights of a member is valid unless otherwise provided for in this Act. 2010, c. 15, s. 62.

PART VI PROXIES

Definition

63 In this Part,

“proxy” means an authorization by means of which a member has appointed a proxyholder to attend and act on the member’s behalf at a meeting of the members. 2010, c. 15, s. 63.

Proxies

64 (1) Subject to subsection (1.1), every member entitled to vote at a meeting of the members may by means of a proxy appoint a proxyholder or one or more alternate proxyholders as the member’s nominee

to attend and act at the meeting in the manner, to the extent and with the authority conferred by the proxy. 2017, c. 20, Sched. 8, s. 16.

Limitation

(1.1) A member may appoint a proxyholder only if the articles or by-laws of the corporation permit it. 2017, c. 20, Sched. 8, s. 16.

Who may be proxyholder

(1.2) A proxyholder need not be a member of the corporation unless so required by the articles or by-laws of the corporation. 2017, c. 20, Sched. 8, s. 16.

Signature

(2) A proxy must be signed,

- (a) by the member or the member's attorney; or
- (b) if the member is a body corporate, by an officer or attorney of the body corporate duly authorized. 2010, c. 15, s. 64 (2).

Form of proxy

(3) Every proxy must be in a form that complies with the regulations. 2010, c. 15, s. 64 (3).

Time limit for deposit

(4) The directors may by resolution fix a time not exceeding 48 hours, excluding Saturdays and holidays, before any meeting or continuance of an adjourned meeting of the members before which time proxies to be used at that meeting must be deposited with the corporation or an agent of the corporation, and any period of time so fixed must be specified in the notice calling the meeting. 2010, c. 15, s. 64 (4).

Validity

(5) A proxy is valid only at the meeting for which it is given or, if that meeting is adjourned, at the meeting that continues the adjourned meeting. 2010, c. 15, s. 64 (5).

Revocation

(6) A member may revoke a proxy,

- (a) by depositing in accordance with subsection (7) a revocation that is signed by the member or by the member's attorney; or
- (b) in any other manner permitted by law. 2010, c. 15, s. 64 (6).

Time of revocation

(7) The revocation must be received,

- (a) at the registered office of the corporation at any time up to and including the last business day before the day of the meeting or, if the meeting is adjourned, of the continued meeting, at which the proxy is to be used; or
- (b) by the chair of the meeting on the day of the meeting or, if it is adjourned, of the continued meeting. 2010, c. 15, s. 64 (7).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 16 - 19/10/2021

65 REPEALED: 2017, c. 20, Sched. 8, s. 17.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 17 - 19/10/2021

Proxyholder

66 (1) A person who is appointed a proxyholder shall attend in person, or cause an alternate proxyholder to attend, the meeting in respect of which the proxy is given and shall comply with the directions of the member who appointed the person. 2010, c. 15, s. 66 (1).

Rights of proxyholder

(2) A proxyholder or an alternate proxyholder has the same rights as the member who appointed him or her to speak at a meeting of the members in respect of any matter, to vote by way of ballot at the meeting and, except where a proxyholder or an alternate proxyholder has conflicting instructions from more than one member, to vote at the meeting in respect of any matter by way of a show of hands. 2010, c. 15, s. 66 (2).

Vote by show of hands

(3) Despite subsections (1) and (2), if the chair of a meeting of the members declares to the meeting that, to the best of his or her belief, if a ballot is conducted, the total number of votes of members represented at the meeting by proxy required to be voted against a matter or group of matters to be decided at the meeting is less than 5 per cent of all the votes that might be cast at the meeting on such ballot, and if a member, proxyholder or alternate proxyholder does not demand a ballot,

- (a) the chair may conduct the vote in respect of that matter or group of matters by a show of hands; and
- (b) a proxyholder or alternate proxyholder may vote in respect of that matter or group of matters by a show of hands. 2010, c. 15, s. 66 (3).

Voting by mail or by telephonic or electronic means

67 (1) A corporation may provide in its by-laws for voting by mail or by telephonic or electronic means, in addition to or instead of voting by proxy. 2010, c. 15, s. 67 (1).

Same

- (2) Voting by mail or by telephonic or electronic means may be used only if,
- (a) the votes may be verified as having been made by members entitled to vote; and
 - (b) the corporation is not able to identify how each member voted. 2010, c. 15, s. 67 (2).

PART VII AUDITORS

Appointment of auditor

68 (1) Subject to section 76, at each annual meeting, members of a corporation shall by ordinary resolution appoint,

- (a) an auditor to hold office until the close of the next annual meeting; or
- (b) a person to conduct a review engagement of the corporation. 2010, c. 15, s. 68 (1).

Eligibility of director-appointed auditor

(2) An auditor appointed at the first meeting of the directors held under subsection 32 (1) is eligible for appointment under subsection (1). 2010, c. 15, s. 68 (2).

Incumbent auditor

(3) If an auditor is not appointed at a meeting of the members and if no resolution is passed under section 76, the incumbent auditor continues in office until a successor is appointed. 2010, c. 15, s. 68 (3).

Remuneration

(4) The remuneration of an auditor or person appointed to conduct a review engagement may be fixed by ordinary resolution of the members or, if not so fixed, shall be fixed by the directors. 2010, c. 15, s. 68 (4).

Qualifications

69 (1) In order to be an auditor of a corporation or to conduct a review engagement of a corporation, a person must be permitted to conduct an audit or review engagement of the corporation under the *Public Accounting Act, 2004* and be independent of the corporation, any of its affiliates, and the directors and officers of the corporation and its affiliates. 2010, c. 15, s. 69 (1).

Independence

(2) For the purpose of this section,

(a) independence is a question of fact; and

(b) a person is deemed not to be independent if that person or their business partner,

(i) is a business partner, a director, an officer or an employee of the corporation or any of its affiliates, or is a business partner of any director, officer or employee of the corporation or any of its affiliates,

(ii) beneficially owns or controls, directly or indirectly, a material interest in the debt obligations of the corporation or any of its affiliates, or

(iii) has been a receiver, receiver-manager, liquidator or trustee in bankruptcy of the corporation or any of its affiliates within two years before the person is proposed to be appointed as auditor of the corporation or to conduct a review engagement of the corporation. 2010, c. 15, s. 69 (2).

Business partners

(3) For the purpose of subclause (2) (b) (i), a body corporate's business partner includes a shareholder or member of the body corporate. 2010, c. 15, s. 69 (3).

Duty to resign

(4) An auditor or person appointed to conduct a review engagement who is disqualified under this section shall resign immediately after becoming aware of the disqualification. 2010, c. 15, s. 69 (4).

Disqualification order

(5) On the application of an interested person, the court may make an order declaring a person to be disqualified under this section and the position of auditor or of a person appointed to conduct a review engagement to be vacant. 2010, c. 15, s. 69 (5).

Auditor, person conducting review engagement ceasing to hold position

70 (1) An auditor of a corporation or a person appointed to conduct a review engagement of a corporation ceases to hold that position when the auditor or person,

- (a) dies or resigns;
- (b) is declared disqualified under subsection 69 (5); or
- (c) is removed under section 71. 2010, c. 15, s. 70 (1).

Effective date of resignation

(2) A resignation of an auditor or person appointed to conduct a review engagement becomes effective at the time the resignation is given to the corporation or at the time specified in the resignation, whichever is later. 2010, c. 15, s. 70 (2).

Removal of auditor, person appointed to conduct review engagement

71 (1) The members of a corporation may remove an auditor, other than an auditor appointed by a court under section 73, or a person appointed to conduct a review engagement from their position by ordinary resolution at a special meeting. 2010, c. 15, s. 71 (1).

Vacancy

(2) A vacancy created by the removal of an auditor or person appointed to conduct a review engagement may be filled at the meeting at which the auditor or person is removed or, if not so filled, may be filled under section 72. 2010, c. 15, s. 71 (2).

Filling vacancy

By directors

72 (1) Subject to subsection (3), the directors shall immediately fill a vacancy in the position of auditor or of a person appointed to conduct a review engagement. 2010, c. 15, s. 72 (1).

By members

(2) If there is not a quorum of directors, the directors then in office shall, within 30 days after the vacancy occurs, call a special meeting of the members to fill the vacancy and, if they fail to call a meeting or if there are no directors, any member may call the meeting. 2010, c. 15, s. 72 (2).

Same

(3) The articles of a corporation may provide that a vacancy in the position of auditor or of a person appointed to conduct a review engagement shall only be filled by vote of the members. 2010, c. 15, s. 72 (3).

Unexpired term

(4) An auditor or other person appointed to fill a vacancy may act for the unexpired term of the auditor's or other person's predecessor. 2010, c. 15, s. 72 (4).

Court-appointed auditor

73 (1) If a corporation does not have an auditor, the court may, on the application of a member of the corporation, appoint and fix the remuneration of an auditor. 2010, c. 15, s. 73 (1); 2017, c. 20, Sched. 8, s. 18.

Term

(2) An auditor appointed under subsection (1) holds office until an auditor is appointed by the members of the corporation. 2010, c. 15, s. 73 (2).

Exception

(3) Subsection (1) does not apply if the members have resolved under section 76 to not appoint an auditor. 2010, c. 15, s. 73 (3).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 18 - 19/10/2021

Court review of appointment of auditor

74 (1) A corporation or a director or member of the corporation may apply to the court to determine any controversy with respect to an appointment of an auditor of the corporation. 2010, c. 15, s. 74 (1).

Powers of court

(2) On an application under this section, the court may make any order that it thinks fit, including an order,

- (a) restraining an auditor whose appointment is disputed from acting pending determination of the dispute; and
- (b) declaring the result of the disputed appointment. 2010, c. 15, s. 74 (2).

Auditor's right to attend meetings

75 (1) An auditor is entitled to attend every meeting of the members at the expense of the corporation and to be heard on matters relating to the auditor's duties. 2010, c. 15, s. 75 (1).

Duty to attend and answer questions

(2) If a director or member, whether or not the member is entitled to vote at the meeting, gives notice not less than 21 days before a meeting of the members to the auditor or a former auditor of the corporation, the auditor or former auditor shall attend the meeting at the expense of the corporation and answer questions relating to their duties. 2010, c. 15, s. 75 (2).

Notice to corporation

(3) A director or member who gives the notice under subsection (2) shall give a copy of the notice to the corporation at the same time. 2010, c. 15, s. 75 (3).

Statement of auditor

- (4) Subject to the by-laws, an auditor is entitled to give the corporation a statement giving reasons,
- (a) for resigning; or
 - (b) for opposing the auditor's removal if a meeting of the members is called for the purpose of removing the auditor. 2010, c. 15, s. 75 (4).

Other statements

(5) If a meeting is called to replace the auditor, the corporation shall make a statement respecting the reasons for the replacement and the proposed replacement auditor may make a statement respecting the corporation's reasons. 2010, c. 15, s. 75 (5).

Circulating statement

(6) The corporation shall immediately give the members a copy of the statements referred to in subsections (4) and (5). 2010, c. 15, s. 75 (6).

Statement from previous auditor

(7) No person shall accept an appointment or consent to be appointed as an auditor of a corporation to replace an auditor who has resigned, been removed or whose term of office has expired or is about to expire or whose office has been declared vacant until the person has requested and received from that auditor a statement of the circumstances and the reasons, in that auditor's opinion, for the auditor's replacement. 2010, c. 15, s. 75 (7).

Exception

(8) A person otherwise qualified may accept an appointment or consent to be appointed as an auditor if, within 10 days after making a request under subsection (7), the person does not receive a reply from the previous auditor. 2010, c. 15, s. 75 (8).

Effect of non-compliance

(9) The appointment of a person who does not make a request under subsection (7) is void. 2010, c. 15, s. 75 (9).

Dispensing with audits, etc.**Public benefit corporations**

76 (1) Members of a public benefit corporation may pass an extraordinary resolution,

- (a) to have a review engagement instead of an audit in respect of the corporation's financial year if the corporation had annual revenue in that financial year of more than \$100,000 or such other prescribed amount and less than \$500,000 or such other prescribed amount; or
- (b) to not appoint an auditor and to not have an audit or a review engagement in respect of the corporation's financial year if the corporation had annual revenue in that financial year of \$100,000 or less or such other prescribed amount. 2010, c. 15, s. 76 (1).

Other corporations

(2) Members of a corporation other than a public benefit corporation may pass an extraordinary resolution,

- (a) to have a review engagement instead of an audit in respect of the corporation's financial year if the corporation had annual revenue in that financial year of more than \$500,000 or such other prescribed amount; or
- (b) to not appoint an auditor and to not have an audit or a review engagement in respect of the corporation's financial year if the corporation had annual revenue in that financial year of \$500,000 or less or such other prescribed amount. 2010, c. 15, s. 76 (2).

Validity of resolution

(3) An extraordinary resolution passed under this section is valid until the next annual meeting of the members. 2010, c. 15, s. 76 (3).

Definition

(4) In this section,

“extraordinary resolution” means a resolution that is,

- (a) submitted to a special meeting of the members of a corporation duly called for the purpose of considering the resolution and passed at the meeting, with or without amendment, by at least 80 per cent of the votes cast, or
- (b) consented to by each member of the corporation entitled to vote at a meeting of the members or the member’s attorney. 2010, c. 15, s. 76 (4).

Annual financial review

77 (1) An auditor of a corporation or a person appointed to conduct a review engagement of a corporation shall examine the financial statements that are required by section 84 to be placed before the members as is necessary to enable the auditor or other person to report on the financial statements. 2010, c. 15, s. 77 (1).

Same

(2) The auditor or other person shall report on the financial statements in accordance with the regulations and with generally accepted auditing or review engagement standards, as the case may be. 2010, c. 15, s. 77 (2).

Report on financial statements

78 (1) After conducting an audit or a review engagement, the auditor or other person shall report on the financial statements required by section 84 to be placed before the members. 2010, c. 15, s. 78 (1).

Holding corporation auditor may rely on other auditor

(2) Despite section 79, an auditor of a holding corporation or person appointed to conduct a review engagement of a holding corporation may reasonably rely on the audit or review engagement report of a body corporate or an unincorporated business the accounts of which are included in whole or in part in the financial statements of the holding corporation. 2010, c. 15, s. 78 (2).

Reasonableness

(3) For the purpose of subsection (2), reasonableness is a question of fact. 2010, c. 15, s. 78 (3).

Application

(4) Subsection (2) applies whether or not the financial statements of the holding corporation reported on by the auditor or person who conducted a review engagement are in consolidated form. 2010, c. 15, s. 78 (4).

Obligation of directors, etc., to give information

79 (1) The auditor of a corporation or other person who is conducting a review engagement may, if they are of the opinion that it is necessary in order to conduct the audit or review engagement of the corporation and to make the report required under section 78,

- (a) demand that the present or former directors, officers, employees or agents of the corporation give the auditor or other person any information and explanations and access to records, documents, books, accounts and vouchers of the corporation or of any of its subsidiaries; and
- (b) demand that the directors of the corporation obtain from the former directors, officers, employees or agents of any subsidiary of the corporation information and explanations that they are reasonably able to give. 2010, c. 15, s. 79 (1).

Same

(2) A person to whom a demand is made under subsection (1) shall give the auditor or other person the requested information, explanations and access if they are reasonably able to do so. 2010, c. 15, s. 79 (2).

No civil liability

(3) A person who in good faith makes an oral, written or other form of communication under subsection (1) or (2) is not liable in any civil proceeding arising from having made the communication. 2010, c. 15, s. 79 (3).

Audit committee

80 (1) A corporation may have an audit committee and, if it does, the majority of the committee must not be officers or employees of the corporation or of any of its affiliates. 2010, c. 15, s. 80 (1).

Auditor's attendance

(2) The corporation shall give the auditor or person appointed to conduct a review engagement notice of the time and place of any meeting of the audit committee. The auditor or person appointed to conduct a review engagement is entitled to attend the meeting at the expense of the corporation and be heard, and shall attend every meeting of the committee if requested to do so by one of its members. 2010, c. 15, s. 80 (2).

Calling meeting

(3) The auditor, the person appointed to conduct a review engagement or a member of the audit committee may call a meeting of the committee. 2010, c. 15, s. 80 (3).

Notice of errors in financial statements

81 (1) A director or an officer shall immediately notify the audit committee, if the corporation has one, and the auditor or person who conducted a review engagement of the corporation of any error or misstatement of which the director or officer becomes aware in a financial statement prepared as part of an audit or review engagement. 2010, c. 15, s. 81 (1).

Directors to be informed

(2) An auditor or former auditor of a corporation or another person who conducted a review engagement of a corporation who is notified or becomes aware of an error or misstatement in a financial statement prepared as part of an audit or review engagement shall, if in the opinion of the auditor, former auditor or other person, the error or misstatement is material, inform each director accordingly. 2010, c. 15, s. 81 (2).

Duty of directors

(3) When the auditor, former auditor or other person informs the directors of an error or misstatement in a financial statement, the directors shall prepare and issue revised financial statements or otherwise inform the members. 2010, c. 15, s. 81 (3).

Qualified privilege — defamation

82 Any statement or report made under this Act orally, in writing or in another format by the auditor or former auditor of a corporation has qualified privilege. 2010, c. 15, s. 82.

PART VIII FINANCIAL DISCLOSURE

Approval of annual financial statements

83 (1) The directors shall approve annual financial statements of the corporation that relate to the period that began immediately after the end of the last completed financial year and ended not more than six months before the annual meeting or, if the corporation has not completed a financial year, that began on the date the corporation came into existence and ended not more than six months before the annual meeting. 2010, c. 15, s. 83 (1).

Same

(2) The approval of the directors must be evidenced by the signature of one or more directors. 2010, c. 15, s. 83 (2).

Duty of committee

(3) If the corporation has an audit committee, the audit committee shall review the financial statements of the corporation before they are approved by the directors. 2010, c. 15, s. 83 (3).

Same

(4) A corporation shall not issue, publish or circulate copies of the annual financial statements unless they are,

- (a) approved and signed in accordance with subsections (1) and (2); and
- (b) accompanied by the audit or review engagement report, if any. 2010, c. 15, s. 83 (4).

Presentation of annual financial statements to members

84 (1) The directors of a corporation shall place before the members at every annual meeting,

- (a) the financial statements approved by the directors under subsection 83 (1);
- (b) the report of the auditor or of the person who conducted a review engagement, as the case may be; and
- (c) any further information respecting the financial position of the corporation and the results of its operations required by the articles or the by-laws. 2010, c. 15, s. 84 (1).

Copy to members

(2) Not less than 21 days, or a prescribed number of days, before each annual meeting of the members or before the signing of a resolution under section 59 in lieu of the annual meeting, a corporation shall give a copy of the documents referred to in subsection (1) to all members who have informed the corporation that they wish to receive a copy of those documents. 2010, c. 15, s. 84 (2); 2017, c. 20, Sched. 8, s. 19.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 19 - 19/10/2021

PART IX CORPORATE FINANCE

Borrowing powers

85 (1) Unless the articles or the by-laws provide otherwise, the directors of a corporation may, without authorization of the members,

- (a) borrow money on the credit of the corporation;
- (b) issue, reissue, sell or pledge debt obligations of the corporation;
- (c) give a guarantee on behalf of the corporation to secure performance of an obligation of any person;
and
- (d) mortgage, pledge or otherwise create a security interest in all or any property of the corporation, owned or subsequently acquired, to secure any obligation of the corporation. 2010, c. 15, s. 85 (1).

Delegation of borrowing powers

(2) Despite subsection 36 (2) and clause 42 (1) (a), unless the articles or the by-laws provide otherwise, the directors may by resolution delegate the powers referred to in subsection (1) to a director, a committee of directors or an officer. 2010, c. 15, s. 85 (2).

Members' annual contribution or dues

86 Subject to the articles and the by-laws, the directors may require members to make an annual contribution or pay annual dues and may determine the manner in which the contribution is to be made or the dues are to be paid. 2010, c. 15, s. 86.

Ownership of property

87 A corporation owns any property of any kind that is transferred to or otherwise vested in the corporation and does not hold any property in trust unless that property was transferred to the corporation expressly in trust for a specific purpose or purposes. 2010, c. 15, s. 87.

Investments by corporation

88 A corporation may invest its funds as its directors think fit, subject to its articles or by-laws or any limitations accompanying a gift. 2010, c. 15, s. 88.

Distribution of property, etc.

89 (1) No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities or as otherwise permitted by this Act. 2010, c. 15, s. 89 (1).

Distribution to a member upon termination of membership

(2) Despite subsection (1) and subject to the articles and the by-laws, a corporation that is not a public benefit corporation may distribute the fair value of a membership to a member upon termination of that member's membership. 2010, c. 15, s. 89 (2).

Surrendered memberships

90 A corporation may accept a membership in the corporation surrendered to it as a gift and may extinguish or reduce a liability respecting an amount unpaid on that membership. 2010, c. 15, s. 90.

Non-liability of members

91 (1) The members of a corporation are not, in that capacity, liable for any liability of the corporation, or any act or default of the corporation, except as otherwise provided by this Act. 2010, c. 15, s. 91 (1).

Lien on membership

(2) The articles may provide that the corporation has a lien on a membership registered in the name of a member or the member's legal representative for a debt of that member to the corporation, including an amount unpaid in respect of a membership issued by a body corporate. 2010, c. 15, s. 91 (2).

Enforcement of lien

(3) A corporation may enforce a lien referred to in subsection (2) in accordance with its by-laws. 2010, c. 15, s. 91 (3).

PART X RECORDS

Corporate records to be kept

92 (1) A corporation shall prepare and maintain records containing,

- (a) the corporation's articles and by-laws, and amendments to them;
- (b) the minutes of meetings of the members and of any committee of members;
- (c) the resolutions of the members and of any committee of members;
- (d) the minutes of meetings of the directors and of any committee of directors;
- (e) the resolutions of the directors and of any committee of directors;
- (f) a register of directors;
- (g) a register of officers;
- (h) a register of members;
- (i) accounting records adequate to enable the directors to ascertain the financial position of the corporation with reasonable accuracy on a quarterly basis; and
- (j) a register of ownership interests in land complying with section 92.1. 2010, c. 15, s. 92 (1); 2015, c. 38, Sched. 7, s. 55 (1).

Content of registers of officers and members

(2) The registers referred to in clauses (1) (f), (g) and (h) must contain prescribed information. 2010, c. 15, s. 92 (2).

Retention of accounting records

(3) Subject to any other Act or rule of a taxing authority that requires a longer retention period, a corporation shall retain the accounting records referred to in clause (1) (i) for six years. 2010, c. 15, s. 92 (3).

Transition

(4) If a corporation is incorporated or continued under this Act or a predecessor of it, clause (1) (j) applies to the corporation in respect of its ownership interests in land in accordance with the following rules:

1. If the corporation is incorporated or continued before the day section 2 of the *Forfeited Corporate Property Act, 2015* comes into force, clause (1) (j) applies on and after the later of the following days:
 - i. The second anniversary of the day section 2 of the *Forfeited Corporate Property Act, 2015* comes into force.
 - ii. The day subsection 4 (1) of this Act comes into force.

2. If the corporation is incorporated or continued on or after the day section 2 of the *Forfeited Corporate Property Act, 2015* comes into force, clause (1) (j) applies on and after the later of the following days:

- i. The day the corporation is incorporated or continued.
- ii. The day subsection 4 (1) of this Act comes into force. 2015, c. 38, Sched. 7, s. 55 (2).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (1, 2) - 19/10/2021

Register of interests in land in Ontario

92.1 (1) A corporation shall prepare and maintain at its registered office a register of its ownership interests in land in Ontario. 2015, c. 38, Sched. 7, s. 55 (3).

Same

- (2) The register shall,
- (a) identify each property; and
 - (b) show the date the corporation acquired the property and, if applicable, the date the corporation disposed of it. 2015, c. 38, Sched. 7, s. 55 (3).

Supporting documents

(3) The corporation shall cause to be kept with the register a copy of any deeds, transfers or similar documents that contain any of the following with respect to each property listed in the register:

1. The municipal address, if any.
2. The registry or land titles division and the property identifier number.
3. The legal description.
4. The assessment roll number, if any. 2015, c. 38, Sched. 7, s. 55 (3).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (3) - 19/10/2021

Location of corporate records

93 (1) A corporation shall keep the records described in clauses 92 (1) (a), (b), (c), (f), (g) and (h) at the corporation's registered office or another place in Ontario designated by the directors. 2010, c. 15, s. 93 (1).

Same

(2) A corporation shall keep the records described in clauses 92 (1) (d), (e) and (i) at the corporation's registered office or another place designated by the directors. 2010, c. 15, s. 93 (2).

Same

(2.1) A corporation shall keep the register described in clause 92 (1) (j) at the corporation's registered office. 2015, c. 38, Sched. 7, s. 55 (4).

When records or registers are kept outside Ontario

(3) Despite subsections (1) and (2), but subject to federal and Ontario tax statutes or any other Act, a corporation may keep all or any of its records described in subsection 92 (1) at a place outside Ontario if,

- (a) the records are available for inspection, by means of any technology, during regular office hours at the registered office; and
- (b) the corporation provides the technical assistance to facilitate an inspection of the records. 2010, c. 15, s. 93 (3).

Exception

(4) Subsection (3) does not apply to records in respect of the register described in clause 92 (1) (j). 2015, c. 38, Sched. 7, s. 55 (5).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (4, 5) - 19/10/2021

Directors' access to records

94 (1) The records described in subsection 92 (1) must be open to inspection by the directors during the corporation's regular office hours. 2010, c. 15, s. 94 (1).

Same

(2) The corporation shall, at the request of any director, provide the director with any extract of the records free of charge. 2010, c. 15, s. 94 (2).

Members', creditors' access to records

95 (1) A member, a member's attorney or legal representative and a creditor of a corporation may examine and, on payment of a reasonable fee, take extracts from the records referred to in clauses 92 (1) (a), (b), (c), (f), (g), (h) and (j) during the corporation's regular office hours. 2010, c. 15, s. 95 (1); 2015, c. 38, Sched. 7, s. 55 (6).

Members entitled to free copy of articles and by-laws

(2) A member of a corporation is entitled on request and free of charge to one copy of the articles and by-laws, including any amendments to them. 2010, c. 15, s. 95 (2).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (6) - 19/10/2021

Members' access to register of members

96 (1) A member or a member's attorney or legal representative who wishes to examine the register of members of a corporation shall first make a request to the corporation or its agent accompanied by a statutory declaration described in subsection (3). As soon as is practical, the corporation or its agent shall allow the applicant access to the register during the corporation's regular office hours and, on payment of a reasonable fee, provide the applicant with an extract from the register. 2010, c. 15, s. 96 (1).

Corporation to provide list of members

(2) Any person described in subsection (1), on payment of a reasonable fee and on giving a corporation or its agent the statutory declaration described in subsection (3), may on application require the corporation or its agent to give the person a current list of members setting out the names and addresses of each

member and such additional information as is required by the by-laws as soon as is practical. 2010, c. 15, s. 96 (2).

Contents of statutory declaration

(3) The statutory declaration required under subsection (1) or (2) must,

- (a) state the name and address of the applicant and, if the applicant is a body corporate, its address for service; and
- (b) state that the list of members or the information contained in the register of members obtained under subsection (1) will not be used except as permitted under subsection (5). 2010, c. 15, s. 96 (3).

Same

(4) If the applicant is a body corporate, the statutory declaration must be made by a director or officer of the body corporate. 2010, c. 15, s. 96 (4).

Use of information or list

(5) A member or a member's attorney or legal representative who obtains a list of members or information from a register of members under this section shall not use the list or information except in connection with,

- (a) an effort to influence the voting of members;
- (b) requisitioning a meeting of the members; or
- (c) another matter relating to the affairs of the corporation. 2010, c. 15, s. 96 (5).

Consents of directors to be kept

97 (1) A corporation shall keep at its registered office,

- (a) the consents to act as a director, in the approved form,
 - (i) of each individual who is named in the articles as a first director and who is not an incorporator, and
 - (ii) of each individual who is named in the articles as a first director and who is an incorporator, if the articles are filed with the Director in an electronic format and the consent is required by the regulations; and
- (b) the consents to act as a director of each individual who is elected or appointed a director of the corporation. 2017, c. 20, Sched. 8, s. 20 (1).

Inspection of consent

(2) Upon request and without charge, the corporation shall permit a director, member or creditor to inspect a consent kept under subsection (1) during the corporation's regular office hours and to make a copy of it. 2010, c. 15, s. 97 (2).

Director may require copy of consent

(3) The Director may, at any time by notice, require that a copy of a consent kept under subsection (1) be provided to the Director within the time period set out in the notice. 2017, c. 20, Sched. 8, s. 20 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 20 (1, 2) - 19/10/2021

Financial statements to be kept

98 (1) A corporation shall keep at its registered office a copy of the financial statements of each of its subsidiaries and of each body corporate the accounts of which are consolidated in the financial statements of the corporation. 2010, c. 15, s. 98 (1).

Members' right to examine

(2) Members of a corporation and their attorneys or legal representatives may on request and free of charge examine the financial statements referred to in subsection (1) during the corporation's regular office hours and make copies or take extracts of them. 2010, c. 15, s. 98 (2).

Court order barring examination

(3) On the application of a corporation made within 15 days after receiving a request to examine the financial statements, the court may bar the right to examine the statements and may make any further order that it thinks fit if it is satisfied that the examination would be detrimental to the corporation or a subsidiary. 2010, c. 15, s. 98 (3).

Notice of court application

(4) A corporation shall give the person asking to examine the financial statements notice of an application under subsection (3), and the person may appear and be heard in person or by counsel. 2010, c. 15, s. 98 (4).

Subsidiary corporation exception

(5) A subsidiary corporation is not required to comply with this section if the financial statements of its holding corporation are in consolidated or combined form and include the accounts of the subsidiary. 2010, c. 15, s. 98 (5).

Access to records refused — court authorization

99 (1) On the application of a corporation, the court may authorize the corporation to refuse to allow access to any records the corporation is required to keep under this Part or to give any information that the corporation is obligated to allow access to or to give under this Part, in whole or in part and on any terms that the court thinks fit, if the court decides that allowing the access or giving the information would be detrimental to any member or the corporation. 2010, c. 15, s. 99 (1).

Same

(2) On the application of any member of a corporation, the court may direct the corporation not to allow access to any records the corporation is required to keep under this Part or not to give information that the corporation is obligated to allow access to or to give under this Part, in whole or in part and on any terms that the court thinks fit, if the court decides that allowing the access or giving the information would be detrimental to any member or the corporation. 2010, c. 15, s. 99 (2).

Form of records

100 (1) All registers and other records required by or under this Act to be prepared and maintained by a corporation may be in any form, provided that the records are capable of being reproduced in intelligible written form within a reasonable time. 2010, c. 15, s. 100 (1).

Protection of records

(2) A corporation and its agents shall take reasonable precautions to prevent the loss or destruction of the registers and other records required by or under this Act, to prevent the falsification of entries in those

registers and records and to facilitate the detection and correction of inaccuracies in them. 2010, c. 15, s. 100 (2).

Validity of unsealed documents

101 A document executed on behalf of a corporation is not invalid merely because a corporate seal is not affixed to it. 2010, c. 15, s. 101.

No deemed notice of contents

102 No person is affected by or is deemed to have notice or knowledge of the contents of a document concerning a corporation by reason only that the document has been filed with the Director or is available for inspection at an office of the corporation. 2010, c. 15, s. 102.

PART XI FUNDAMENTAL CHANGES

Amendment of articles

103 (1) A special resolution of the members is required to make any amendment to the articles of a corporation to,

- (a) change the corporation's name;
 - (b) add, remove or change any restriction upon the activity or activities that the corporation may carry on or upon the powers that the corporation may exercise;
 - (c) create a new class or group of members;
 - (d) change a condition required for being a member;
 - (e) change the designation of any class or group of members or add, change or remove any rights or conditions of any such class or group;
 - (f) divide any class or group of members into two or more classes or groups and fix the rights and conditions of each class or group;
 - (g) add, change or remove a provision respecting the transfer of a membership;
 - (h) subject to section 30, increase or decrease the number of, or the minimum or maximum number of, directors fixed by the articles;
 - (i) change the purposes of the corporation;
 - (j) change to whom the property remaining on liquidation after the discharge of any liabilities of the corporation is to be distributed;
 - (k) change the manner of giving notice to members entitled to vote at a meeting of members;
 - (l) change the method of voting by members not in attendance at a meeting of the members; or
 - (m) add, change or remove any other provision that is permitted by this Act to be set out in the articles.
- 2010, c. 15, s. 103 (1); 2017, c. 20, Sched. 8, s. 21 (1); 2021, c. 25, Sched. 17, s. 1.

Directors may revoke amending resolution

(2) The directors may revoke the resolution before it is acted on without further approval of the members, if authorized to do so by the members in the resolution effecting an amendment under this section. 2010, c. 15, s. 103 (2).

Limitation

(3) This section does not apply to a corporation incorporated by a special Act, except that such a corporation may amend its articles to change its name. 2017, c. 20, Sched. 8, s. 21 (2).

Change of name prohibited

(4) A corporation may not change its name if,

- (a) the corporation is unable to pay its liabilities as they become due; or
- (b) the realizable value of the corporation's assets is less than the aggregate of its liabilities. 2010, c. 15, s. 103 (4); 2017, c. 20, Sched. 8, s. 21 (3).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 21 (1-3) - 19/10/2021

2021, c. 25, Sched. 17, s. 1 - 19/10/2021

Proposal to amend

104 (1) A director, or a member who is entitled to vote at an annual meeting of the members, may, in accordance with section 56, propose to make an amendment referred to in subsection 103 (1). 2010, c. 15, s. 104 (1).

Notice of amendment

(2) Notice of a meeting of the members at which a proposal to make an amendment referred to in subsection 103 (1) is to be considered must set out the proposed amendment. 2010, c. 15, s. 104 (2).

105 REPEALED: See Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006*.

Section Amendments with date in force (d/m/y)

Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006* - 31/12/2020

Articles of amendment to be sent to Director

106 Subject to a revocation under subsection 103 (2), after an amendment to the articles has been adopted under section 103, the corporation shall file articles of amendment and any required documents and information with the Director. 2017, c. 20, Sched. 8, s. 22.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 22 - 19/10/2021

Certificate of amendment

107 Upon receipt of the articles of amendment, together with any required documents and information and the required fee, the Director shall issue a certificate of amendment by endorsing the articles in accordance with section 201, and the endorsed articles constitute the certificate of amendment. 2017, c. 20, Sched. 8, s. 23.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 23 - 19/10/2021

Effect of certificate

108 (1) An amendment to the articles becomes effective on the date shown in the certificate of amendment and the articles are amended accordingly. 2010, c. 15, s. 108 (1).

Rights preserved

(2) No amendment to the articles affects an existing cause of action or claim or liability to prosecution in favour of or against the corporation or its directors or officers, or any civil, criminal, administrative, investigative or other action or proceeding to which a corporation or its directors or officers is a party. 2010, c. 15, s. 108 (2).

Restated articles

109 (1) The directors may, at any time, restate the articles of incorporation as amended and shall do so when directed by the Director. 2017, c. 20, Sched. 8, s. 24 (1).

Filing with Director

(2) The corporation shall file its restated articles of incorporation and any required documents and information with the Director. 2017, c. 20, Sched. 8, s. 24 (1).

Restated certificate

(3) Upon receipt of the restated articles of incorporation, together with any required documents and information and the required fee, the Director shall issue a restated certificate of incorporation by endorsing the articles in accordance with section 201, and the endorsed articles constitute the restated certificate of incorporation. 2017, c. 20, Sched. 8, s. 24 (1).

Effect of certificate

(4) The endorsed restated articles of incorporation supersede the original articles of incorporation and all amendments to those articles. 2010, c. 15, s. 109 (4).

Exception

(5) This section does not apply to a corporation incorporated by special Act. 2017, c. 20, Sched. 8, s. 24 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 24 (1, 2) - 19/10/2021

Amalgamation

110 (1) Two or more corporations may amalgamate and continue as one corporation. 2010, c. 15, s. 110 (1).

Amalgamation agreement

(2) Each corporation proposing to amalgamate shall enter into an agreement setting out the terms and means of effecting the amalgamation and, in particular, setting out,

- (a) the provisions that are required to be included in the articles of incorporation under section 8 or, if applicable, in the by-laws under section 48;
- (b) the name and address for service of each proposed director of the amalgamated corporation;
- (c) the manner in which the memberships of each amalgamating corporation are to be converted into memberships of the amalgamated corporation;

- (d) whether the by-laws of the amalgamated corporation are to be those of one of the amalgamating corporations and, if not, the address where a copy of the proposed by-laws may be examined; and
- (e) details of any arrangements necessary to perfect the amalgamation and to provide for the subsequent management and operation of the amalgamated corporation. 2010, c. 15, s. 110 (2).

Cancellation of memberships

(3) If a membership in an amalgamating corporation is held by another amalgamating corporation, the amalgamation agreement must provide for the cancellation, without any repayment of capital, of the membership when the amalgamation becomes effective. No provision shall be made in the agreement for the conversion of the membership into membership of the amalgamated corporation. 2010, c. 15, s. 110 (3).

Exception

(4) This section does not apply to a corporation incorporated by special Act. 2017, c. 20, Sched. 8, s. 25.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 25 - 19/10/2021

Member approval of amalgamation agreement

111 (1) The directors of each amalgamating corporation shall submit the amalgamation agreement for approval to a meeting of the members of the amalgamating corporation of which they are directors. 2010, c. 15, s. 111 (1); 2021, c. 25, Sched. 17, s. 2 (1).

Notice of meeting

(2) Each amalgamating corporation shall give notice to its members of a meeting of the members in accordance with section 55 and shall include in the notice a copy or summary of the amalgamation agreement. 2010, c. 15, s. 111 (2).

(3), (4) REPEALED: See Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006*.

Adoption of agreement

(5) An amalgamation agreement is adopted when the members of each amalgamating corporation have approved the amalgamation by special resolution. 2010, c. 15, s. 111 (5); 2021, c. 25, Sched. 17, s. 2 (2).

Termination of agreement

(6) An amalgamation agreement may provide that the agreement may be terminated by the directors of an amalgamating corporation at any time before the issue of a certificate of amalgamation, despite approval of the agreement by the members of all or any of the amalgamating corporations. 2010, c. 15, s. 111 (6).

Section Amendments with date in force (d/m/y)

Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006* - 31/12/2020

2021, c. 25, Sched. 17, s. 2 (1, 2) - 19/10/2021

Articles of amalgamation

112 (1) Subject to subsection 111 (6), after an amalgamation agreement has been adopted under section 111, articles of amalgamation and any required documents and information shall be filed with the Director. 2017, c. 20, Sched. 8, s. 26 (1).

Attached statements

(2) The articles of amalgamation must have attached to them a statement of a director or an officer of each amalgamating corporation stating that,

- (a) there are reasonable grounds for believing that,
 - (i) each amalgamating corporation is, and the amalgamated corporation will be, able to pay its liabilities as they become due, and
 - (ii) the realizable value of the amalgamated corporation's assets will not be less than the aggregate of its liabilities; and
- (b) there are reasonable grounds for believing that,
 - (i) no creditor will be prejudiced by the amalgamation, or
 - (ii) adequate notice has been given to all known creditors of the amalgamating corporations and no creditor objects to the amalgamation otherwise than on grounds that are frivolous or vexatious. 2010, c. 15, s. 112 (2); 2017, c. 20, Sched. 8, s. 26 (2).

Interpretation — adequate notice

(3) For the purpose of subclause (2) (b) (ii), adequate notice is given if,

- (a) a notice is given to each known creditor having a claim against the corporation that exceeds \$2,500;
- (b) a notice is published once in a newspaper published or distributed in the place where the corporation has its registered office and reasonable notice is given in each province where the corporation carries on activities; and
- (c) each notice states that the corporation intends to amalgamate with one or more specified corporations in accordance with this Act and that a creditor of the corporation may object to the amalgamation within 30 days after the date of the notice. 2010, c. 15, s. 112 (3).

Certificate of amalgamation

(4) Upon receipt of articles of amalgamation, together with the statements required by subsection (2), any other required documents and information and the required fee, the Director shall issue a certificate of amalgamation by endorsing the articles in accordance with section 201, and the endorsed articles constitute the certificate of amalgamation. 2017, c. 20, Sched. 8, s. 26 (3).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 26 (1-3) - 19/10/2021

Effect of amalgamation

113 On the date shown in the certificate of amalgamation, the amalgamation of the amalgamating corporations and their continuance as one corporation under the terms and conditions set out in the amalgamation agreement become effective and from that date,

- (a) the amalgamating corporations are amalgamated and continue as one corporation under the terms and conditions set out in the amalgamation agreement;

- (b) the amalgamating corporations cease to exist as entities separate from the amalgamated corporation;
- (c) the amalgamated corporation possesses all the property, rights, privileges and franchises and is subject to all liabilities, including civil, criminal and quasi-criminal, and all contracts, disabilities and debts of each of the amalgamating corporations;
- (d) a conviction against, or ruling, order or judgment in favour or against an amalgamating corporation may be enforced by or against the amalgamated corporation;
- (e) the articles of amalgamation are deemed to be the articles of incorporation of the amalgamated corporation and, except for the purposes of subsection 32 (1), the certificate of amalgamation is deemed to be the certificate of incorporation of the amalgamated corporation; and
- (f) the amalgamated corporation is deemed to be the party plaintiff or the party defendant, as the case may be, in any civil action commenced by or against an amalgamating corporation before the amalgamation becomes effective. 2010, c. 15, s. 113.

Continuance from other jurisdictions

114 (1) A body corporate incorporated or continued under the laws of any jurisdiction other than Ontario may apply to the Director for a certificate of continuance if,

- (a) so authorized by the statute that governs its corporate status; and
- (b) the body corporate satisfies, or by its articles of continuance would satisfy, the requirements for incorporation under this Act. 2010, c. 15, s. 114 (1).

Amendments in articles of continuance

(2) A body corporate that applies for a certificate under subsection (1) may effect by its articles of continuance any amendment to its Act of incorporation, articles, letters patent or memorandum or articles of association that a corporation incorporated under this Act may make to its articles. 2010, c. 15, s. 114 (2).

Conversion from share capital to non-share capital

(3) If the body corporate is a body corporate with share capital, it shall establish the terms and conditions on which it is converted to a corporation. 2010, c. 15, s. 114 (3).

Articles of continuance

(4) If a body corporate wishes to apply for a certificate under subsection (1), the body corporate shall file articles of continuance and any required documents and information with the Director. 2017, c. 20, Sched. 8, s. 27 (1).

Certificate of continuance

(5) Upon receipt of articles of continuance, together with any required documents and information and the required fee, the Director may, on the terms and subject to the limitations and conditions that the Director considers fit, issue a certificate of continuance by endorsing the articles in accordance with section 201, and the endorsed articles constitute the certificate of continuance. 2017, c. 20, Sched. 8, s. 27 (1).

Effect of certificate of continuance

(6) From the date shown in the certificate of continuance,

- (a) the body corporate becomes a corporation to which this Act applies as if it had been incorporated under this Act;
- (b) the articles of continuance are deemed to be the articles of incorporation of the continued corporation;
- (c) the certificate of continuance is deemed to be the certificate of incorporation of the continued corporation, except for the purposes of subsection 32 (1); and
- (d) any shareholders or members of the body corporate cease to be shareholders or members of the body corporate and become members of the continued corporation. 2010, c. 15, s. 114 (6).

Notification of continuance

(7) The Director may notify the appropriate official or public body in the jurisdiction in which continuance under this Act is authorized that a certificate of continuance has been issued. 2017, c. 20, Sched. 8, s. 27 (2).

Rights preserved

- (8) From the date of continuance of a body corporate as a corporation under this Act,
 - (a) the property of the body corporate continues to be the property of the corporation;
 - (b) the corporation continues to be liable for the obligations of the body corporate;
 - (c) an existing cause of action, claim or liability to prosecution is unaffected;
 - (d) any civil, criminal, administrative, investigative or other action or proceeding pending by or against the body corporate may be continued by or against the corporation; and
 - (e) any conviction against, or ruling, order or judgment in favour of or against the body corporate may be enforced by or against the corporation. 2010, c. 15, s. 114 (8).

Deemed compliance

(9) A membership in a body corporate issued before the body corporate was continued under this Act is deemed to have been issued in compliance with this Act and the articles of continuance. 2010, c. 15, s. 114 (9).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 27 (1, 2) - 19/10/2021

Continuance of other Ontario bodies corporate

115 (1) In this section,

“charter” includes,

- (a) the text of an Act of incorporation and of any amendments to that Act, and
- (b) any letters patent, supplementary letters patent, certificate of incorporation and certificate of amendment issued under an Act other than this Act or a predecessor of this Act; (“charte”)

“special resolution” has the same meaning as in subsection 1 (1), except references in the definition to a corporation shall be read as references to a body corporate and, when applied to a body corporate with share capital, references in the definition to a member or members of a corporation shall be read as references to a shareholder or shareholders of the body corporate. (“résolution extraordinaire”) 2017, c. 20, Sched. 8, s. 28 (1).

Special resolution

(2) The shareholders or members of a body corporate incorporated or continued by or under an Act other than this Act or a predecessor of this Act who are entitled to vote at annual meetings of shareholders or members may, by special resolution, authorize the directors of the body corporate to apply to the Director for a certificate of continuance under this Act. 2017, c. 20, Sched. 8, s. 28 (1).

Amendment of charter

(3) A resolution referred to in subsection (2) must also,

- (a) if the body corporate has authorized share capital provisions and related provisions set out in its charter, provide for the deletion of those provisions; and
- (b) if the body corporate has issued shares, provide for the cancellation of all those shares upon the issuance of a certificate of continuance under subsection (9). 2017, c. 20, Sched. 8, s. 28 (1).

Same, permissive provision

(4) A resolution referred to in subsection (2) may also make any amendment to the charter of the body corporate that a corporation incorporated under this Act may make to its articles. 2017, c. 20, Sched. 8, s. 28 (1).

(5) REPEALED: 2021, c. 25, Sched. 17, s. 3.

Additional authorization, body corporate with share capital

(6) In the case of a body corporate with share capital, a resolution referred to in subsection (2) must also be authorized,

- (a) in accordance with any applicable requirements of the Act which governs the body corporate; or
- (b) if there are no applicable requirements in the Act which governs the body corporate, unanimously by shareholders entitled to vote, instead of being approved by at least two-thirds of the votes cast at a special meeting. 2017, c. 20, Sched. 8, s. 28 (1).

Corporation must be able to pay liabilities

(7) Despite subsection (2) and clause 2.1 (1) (a) of the *Corporations Act*, the shareholders of a body corporate with share capital may not authorize the body corporate to apply to the Director for a certificate of continuance under this Act if, upon continuance, the body corporate will be unable to pay its liabilities as they become due. 2017, c. 20, Sched. 8, s. 28 (1).

Note: On October 19, 2046, the 25th anniversary of the day subsection 3 (1) of Schedule 7 to the *Cutting Unnecessary Red Tape Act, 2017* comes into force, subsection 115 (7) of the Act is amended by striking out “and clause 2.1 (1) (a) of the *Corporations Act*”. (See: 2017, c. 20, Sched. 8, s. 28 (2))

Articles of continuance

(8) If a body corporate wishes to apply for a certificate under subsection (2), the body corporate shall file articles of continuance and any required documents and information with the Director. 2017, c. 20, Sched. 8, s. 28 (1).

Certificate of continuance

(9) Upon receipt of articles of continuance, together with any required documents and information and the required fee, the Director may, on the terms and subject to the limitations and conditions that the Director considers fit, issue a certificate of continuance by endorsing the articles of continuance in

accordance with section 201, and the endorsed articles constitute the certificate of continuance. 2017, c. 20, Sched. 8, s. 28 (1).

Rights preserved

- (10) From the date of continuance of a body corporate as a corporation under this Act,
- (a) the property of the body corporate continues to be the property of the corporation;
 - (b) the corporation continues to be liable for the obligations of the body corporate;
 - (c) an existing cause of action, claim or liability to prosecution is unaffected;
 - (d) any civil, criminal, administrative, investigative or other action or proceeding pending by or against the body corporate may be continued by or against the corporation; and
 - (e) any conviction against, or ruling, order or judgment in favour of or against the body corporate may be enforced by or against the corporation. 2017, c. 20, Sched. 8, s. 28 (1).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 28 (1) - 19/10/2021; 2017, c. 20, Sched. 8, s. 28 (2) - 19/10/2046

2021, c. 25, Sched. 17, s. 3 - 03/06/2021

Continuance to other jurisdictions

116 (1) Subject to subsection (10), a corporation may apply to the appropriate official or public body of another jurisdiction requesting that the corporation be continued as if it had been incorporated under the laws of that other jurisdiction if the corporation is authorized by the members and the Director in accordance with subsections (2) and (4) to make the application. 2010, c. 15, s. 116 (1); 2021, c. 25, Sched. 17, s. 4.

Notice of meeting

(2) The corporation shall give members notice of a meeting of members in accordance with section 55. 2010, c. 15, s. 116 (2).

(3) **REPEALED:** See Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006*.

Filing application with Director

(4) If the members approve of the continuance by special resolution, the corporation may file with the Director its application for authorization of the continuance and any required documents and information. 2017, c. 20, Sched. 8, s. 29 (1).

Director's authorization

(5) Upon receipt of the application, together with any required documents and information and the required fee, the Director may endorse an authorization in respect of the application if the Director is satisfied that the application is not prohibited by subsection (10) in accordance with any applicable regulations and Director's requirements, and the endorsed application constitutes the Director's authorization of the application for continuance. 2017, c. 20, Sched. 8, s. 29 (1).

Time limit to Director's authorization

(6) The Director's authorization of an application for continuance expires six months after the date of endorsement of the application unless, within the six-month period, the corporation is continued under the laws of the other jurisdiction. 2010, c. 15, s. 116 (6); 2017, c. 20, Sched. 8, s. 29 (2).

Filing instrument of continuance

(7) The corporation shall file with the Director a copy of the instrument of continuance issued to it by the other jurisdiction within 60 days after its issuance. 2010, c. 15, s. 116 (7).

Equivalent of filing

(7.1) If the appropriate official or public body of the other jurisdiction notifies the Director that it has issued an instrument of continuance to the corporation, the Director may, if the Director is of the opinion that it is appropriate to do so and is satisfied that the corporation has satisfied the requirements of this section, notify the corporation that it is deemed to have complied with subsection (7). 2017, c. 20, Sched. 8, s. 29 (3).

Effective date

(8) This Act, except subsection (7) of this section, ceases to apply to the corporation on the date on which the corporation is continued under the laws of the other jurisdiction. 2010, c. 15, s. 116 (8).

Termination of application

(9) The directors of a corporation may, if authorized by the members at the time of approving an application for continuance, abandon the application without further approval of the members. 2010, c. 15, s. 116 (9).

Limitation — rights preserved

(10) A corporation shall not apply under subsection (1) to be continued as a body corporate under the laws of another jurisdiction unless those laws provide in effect that,

- (a) the property of the corporation continues to be the property of the body corporate;
- (b) the body corporate continues to be liable for the obligations of the corporation;
- (c) an existing cause of action, claim or liability to prosecution is unaffected;
- (d) any civil, criminal or administrative, investigative or other action or proceeding pending by or against the corporation may be continued by or against the body corporate; and
- (e) any conviction against, or ruling, order or judgment in favour of or against the corporation may be enforced by or against the body corporate. 2010, c. 15, s. 116 (10).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 29 (1, 3) - 19/10/2021; 2017, c. 20, Sched. 8, s. 29 (2) - 14/11/2017

Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006* - 31/12/2020

2021, c. 25, Sched. 17, s. 4 - 19/10/2021

Continuance as co-operative corporation

117 (1) A corporation incorporated under this Act or a predecessor of this Act, other than a charitable corporation, may, if authorized by a special resolution and by the Director, apply under the *Co-operative Corporations Act* to be continued as a co-operative corporation. 2010, c. 15, s. 117 (1); 2017, c. 20, Sched. 8, s. 30 (1).

Filing application with Director

(2) If a corporation wishes to apply for the Director's authorization to be continued under subsection (1), the corporation shall file the application and any required documents and information with the Director. 2017, c. 20, Sched. 8, s. 30 (2).

Director's authorization

(3) Upon receipt of the application, together with any required documents and information and the required fee, the Director may endorse an authorization in respect of the application in accordance with any applicable regulations and Director's requirements. The endorsed application constitutes the Director's authorization of the application for continuance. 2017, c. 20, Sched. 8, s. 30 (2).

Time limit to Director's authorization

(4) The Director's authorization of an application for continuance expires six months after the date of endorsement of the application unless, within the six-month period, the corporation is continued under the *Co-operative Corporations Act*. 2010, c. 15, s. 117 (4); 2017, c. 20, Sched. 8, s. 30 (3).

Act ceases to apply

(5) This Act ceases to apply to the corporation on the date on which the corporation is continued under the *Co-operative Corporations Act*. 2010, c. 15, s. 117 (5); 2021, c. 25, Sched. 17, s. 5.

Termination of application

(6) The directors of the corporation may, if authorized by the members at the time of approving an application for continuance, abandon the application without further approval of the members. 2010, c. 15, s. 117 (6).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 30 (1, 2) - 19/10/2021; 2017, c. 20, Sched. 8, s. 30 (3) - 14/11/2017

2021, c. 25, Sched. 17, s. 5 - 19/10/2021

Extraordinary sale, lease or exchange

118 (1) A sale, lease or exchange of all or substantially all of the property of a corporation other than in the ordinary course of its activities requires the authorization of the members in accordance with subsections (2), (3) and (6). 2010, c. 15, s. 118 (1); 2021, c. 25, Sched. 17, s. 6 (1).

Notice of meeting

(2) The corporation shall give members notice of a meeting of the members in accordance with section 55 and shall include a copy or summary of the proposed agreement of sale, lease or exchange. 2010, c. 15, s. 118 (2).

Member approval

(3) At the meeting of the members, the members may authorize the sale, lease or exchange and may fix, or authorize the directors to fix, any of the terms and conditions of the sale, lease or exchange. 2010, c. 15, s. 118 (3).

(4), (5) REPEALED: See Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006*.

Same

(6) The sale, lease or exchange is authorized when the members have approved it by a special resolution. 2010, c. 15, s. 118 (6); 2021, c. 25, Sched. 17, s. 6 (2).

Abandonment

(7) The directors of a corporation may, if authorized by the members approving a proposed sale, lease or exchange, and subject to the rights of third parties, abandon the sale, lease or exchange without further approval of the members. 2010, c. 15, s. 118 (7).

Section Amendments with date in force (d/m/y)

Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006* - 31/12/2020

2021, c. 25, Sched. 17, s. 6 (1, 2) - 19/10/2021

Reorganization

Definition

119 (1) In this section,

“reorganization” means a reorganization pursuant to a court order made under the *Bankruptcy and Insolvency Act* (Canada) or the *Companies’ Creditors Arrangement Act* (Canada) approving a proposal. 2010, c. 15, s. 119 (1).

Powers of court

(2) If a corporation is subject to an order referred to in subsection (1), the order may also require an amendment of the articles or by-laws to effect any change that might be made under section 103. 2010, c. 15, s. 119 (2).

Further powers

(3) If a court makes an order referred to in subsection (1), the court may also,

- (a) authorize the issue of debt obligations of the corporation and fix their terms; and
- (b) appoint directors in place of or in addition to all or any of the directors then in office. 2010, c. 15, s. 119 (3).

Articles of reorganization

(4) After an order referred to in subsection (1) has been made, the corporation shall file articles of reorganization and any required documents and information with the Director. 2017, c. 20, Sched. 8, s. 31 (1).

Certificate of amendment

(5) Upon receipt of articles of reorganization, together with any required documents and information and the required fee, the Director shall issue a certificate of amendment by endorsing the articles of reorganization in accordance with section 201, and the articles of incorporation are amended accordingly, and the endorsed articles constitute the certificate of amendment. 2017, c. 20, Sched. 8, s. 31 (1).

No dissent

(6) A member is not entitled to dissent under section 187 if an amendment to the articles is effected under this section. 2010, c. 15, s. 119 (6).

Exception

(7) This section does not apply to a corporation incorporated by special Act. 2017, c. 20, Sched. 8, s. 31 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 31 (1, 2) - 19/10/2021

Arrangement

Definition

120 (1) In this section,

“arrangement” includes,

- (a) an amendment to the articles of a corporation,
- (b) an amalgamation of two or more corporations,
- (c) an amalgamation of a body corporate with a corporation that results in an amalgamated corporation to which this Act applies,
- (d) a transfer of all or substantially all of the property of a corporation to another body corporate in exchange for money or other property, shares, memberships or debt obligations of the body corporate,
- (e) an exchange of debt obligations or memberships of a corporation for money or other property or other memberships or debt obligations of the corporation or money or other property, shares, memberships or debt obligations of another body corporate,
- (f) a liquidation and dissolution of a corporation,
- (g) any other reorganization or scheme involving the affairs of the corporation that is, at law, an arrangement, and
- (h) any combination of operations referred to in clauses (a) to (g). 2010, c. 15, s. 120 (1).

Scheme of arrangement

(2) A corporation proposing an arrangement shall prepare a statement for the approval of the members setting out in detail what is proposed to be done and the manner in which it is proposed to be done. 2010, c. 15, s. 120 (2).

Adoption of arrangement

(3) Subject to any order of the court made under subsection (5), where an arrangement is approved by members of a corporation by special resolution, the arrangement is considered to be adopted by the members of the corporation and the corporation may apply to the court for an order approving the arrangement. 2010, c. 15, s. 120 (3); 2021, c. 25, Sched. 17, s. 7 (1).

Application to court for approval of arrangement

(4) A corporation, if authorized by special resolution of the members, may apply to the court for an order approving an arrangement proposed by the corporation. 2010, c. 15, s. 120 (4); 2021, c. 25, Sched. 17, s. 7 (2).

Same

(4.1) A corporation that applies to the court under subsection (4) shall give the Director notice of the application, and the Director is entitled to appear before the court and be heard in person or by counsel. 2017, c. 20, Sched. 8, s. 32 (1).

Powers of court

(5) On an application by a corporation under this section, the court may make any interim or final order that it thinks fit, including an order,

- (a) determining the notice to be given to any interested person or dispensing with notice to any person;
- (b) appointing counsel, at the expense of the corporation, to represent the interests of the members;
- (c) requiring the corporation to call, hold and conduct a meeting of the members or holders of debt obligations issued by the corporation in any manner that the court directs; and
- (d) approving an arrangement as proposed by the corporation or as amended in any manner that the court directs. 2010, c. 15, s. 120 (5).

Articles of arrangement

(6) After an order referred to in clause (5) (d) has been made, the corporation shall file articles of arrangement and any required documents and information with the Director. 2017, c. 20, Sched. 8, s. 32 (2).

Certificate of arrangement

(7) Upon receipt of articles of arrangement, together with any required documents and information and the required fee, the Director shall issue a certificate of arrangement by endorsing the articles of arrangement in accordance with section 201, and the endorsed articles constitute the certificate of arrangement. 2017, c. 20, Sched. 8, s. 32 (2).

Effective date of articles of arrangement

(8) Articles of arrangement are effective on the date shown in the certificate of arrangement. 2017, c. 20, Sched. 8, s. 32 (2).

Exception

(9) This section does not apply to a corporation incorporated by special Act. 2017, c. 20, Sched. 8, s. 32 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 32 (1, 2) - 19/10/2021

2021, c. 25, Sched. 17, s. 7 (1, 2) - 19/10/2021

PART XII LIQUIDATION AND DISSOLUTION

Definition

121 In this Part,

“contributory” means a person who is liable to contribute to the property of a corporation in the event of the corporation being wound up under this Act. 2010, c. 15, s. 121.

Application of ss. 123 to 134 to voluntary windings up

122 Sections 123 to 134 apply to corporations being wound up voluntarily. 2010, c. 15, s. 122.

Voluntary winding up

123 (1) The members of a corporation may, by special resolution at a meeting of the members, require the corporation to be wound up voluntarily. 2010, c. 15, s. 123 (1).

Appointment of liquidator

(2) At the meeting of the members, the members shall appoint one or more persons, who may be directors, officers or employees of the corporation, as liquidator of the estate and effects of the corporation for the purpose of winding up its activities and affairs and distributing its property, and may at that or any subsequent meeting fix the liquidator's remuneration and the costs, charges and expenses of the winding up. 2010, c. 15, s. 123 (2).

Review of remuneration by court

(3) On the application of any member or creditor of the corporation or of the liquidator, the court may review the remuneration of the liquidator and, whether or not the remuneration has been fixed in accordance with subsection (2), the court may fix and determine the remuneration at the amount that it thinks proper. 2010, c. 15, s. 123 (3).

Publication of notice

(4) A corporation shall file notice in the approved form of a resolution requiring the voluntary winding up of the corporation with the Director within 10 days after the resolution has been passed. 2017, c. 20, Sched. 8, s. 33.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 33 - 19/10/2021

Inspectors

124 (1) The members of a corporation being wound up voluntarily may delegate to any committee of members, contributories or creditors the power to appoint the liquidator and fill any vacancy in the office of liquidator, or may enter into any arrangement with creditors of the corporation with respect to the powers to be exercised by the liquidator and the manner in which they are to be exercised. 2010, c. 15, s. 124 (1).

Same

(2) A committee of members, contributories or creditors to whom power is delegated under subsection (1) may be referred to as inspectors. 2010, c. 15, s. 124 (2).

Vacancy in office of liquidator

125 If a vacancy occurs in the office of liquidator by death, resignation or otherwise, the members may, subject to any arrangement the corporation may have entered into with its creditors upon the appointment of inspectors, fill the vacancy, and a meeting for that purpose may be called by the continuing liquidator, if any, or by any member or contributory, and is deemed to have been duly held if called in the manner required by the articles or by-laws of the corporation, or, if it is not called in that manner, in the manner required by this Act for calling meetings of the members of the corporation. 2010, c. 15, s. 125.

Removal of liquidator

126 The members of a corporation may by ordinary resolution passed at a meeting called for that purpose remove a liquidator appointed under section 123, 124 or 125, and in such case shall appoint a replacement. 2010, c. 15, s. 126.

Commencement of winding up

127 A voluntary winding up commences at the time of the passing of the resolution requiring the winding up or at such later time as may be specified in the resolution. 2010, c. 15, s. 127.

Corporation to cease activities

128 A corporation being wound up voluntarily shall, from the commencement of its winding up, cease to carry on its activities, except in so far as may be required as beneficial for the winding up, but its corporate existence and all its corporate powers, even if it is otherwise provided by its articles or by-laws, continue until the corporation is wound up. 2010, c. 15, s. 128.

Proceedings against corporation after voluntary winding up

129 After the commencement of a voluntary winding up,

- (a) no action or other proceeding shall be commenced against the corporation; and
- (b) no attachment, sequestration, distress or execution shall be put in force against the estate or effects of the corporation,

except by leave of the court and subject to such terms as the court imposes. 2010, c. 15, s. 129.

List of contributories and calls

130 (1) Upon a voluntary winding up, the liquidator,

- (a) shall settle the list of contributories; and
- (b) may, before the liquidator has ascertained the sufficiency of the property of the corporation, call on all or any of the contributories for the time being settled on the list of contributories to the extent of their liability to pay any sum that the liquidator considers necessary for satisfying the liabilities of the corporation and the costs, charges and expenses of winding up and for adjusting the rights of the contributories among themselves. 2010, c. 15, s. 130 (1).

List is proof

(2) A list settled by the liquidator under clause (1) (a) is, in the absence of evidence to the contrary, proof of the liability of the persons named on the list as contributories. 2010, c. 15, s. 130 (2).

Default on calls

(3) In making a call under clause (1) (b), the liquidator may take into consideration the probability that some of the contributories upon whom the call is made may partly or wholly fail to pay their respective portions of the call. 2010, c. 15, s. 130 (3).

Meetings of members during winding up

131 (1) The liquidator may, during the continuance of the voluntary winding up, call meetings of the members for any purpose the liquidator thinks fit. 2010, c. 15, s. 131 (1).

Winding up continues more than one year

(2) If a voluntary winding up continues for more than one year, the liquidator shall call a meeting of the members at the end of the first year after the commencement of the winding up and of each succeeding year, and the liquidator shall lay before the meeting an account showing the liquidator's acts and dealings and the manner in which the winding up has been conducted during the preceding year. 2010, c. 15, s. 131 (2).

Arrangements with creditors

132 The liquidator, with the approval of the members or the inspectors, may make any compromise or other arrangement that the liquidator thinks expedient with any creditor or person claiming to be a creditor or having or alleging that they have a claim, present or future, certain or contingent, liquidated or unliquidated, against the corporation or by which the corporation may be rendered liable. 2010, c. 15, s. 132.

Power to compromise with debtors and contributories

133 The liquidator may, with the approval referred to in section 132, compromise all debts and liabilities capable of resulting in debts, and all claims, whether present or future, certain or contingent, liquidated or unliquidated, subsisting or supposed to subsist between the corporation and any contributory, alleged contributory or other debtor or person who may be liable to the corporation and all questions in any way relating to or affecting the property of the corporation, or the winding up of the corporation, upon the receipt of such sums payable at such times and generally upon such terms as are agreed, and the liquidator may take any security for the discharge of such debts or liabilities and give a complete discharge in respect of them. 2010, c. 15, s. 133.

Account of voluntary winding up to be made by liquidator

134 (1) The liquidator shall make up an account showing the manner in which the winding up was conducted and the property of the corporation disposed of, and then shall call a meeting of the members for the purpose of having the account laid before them and hearing any explanation that may be given by the liquidator, and the meeting shall be called in the manner required by the articles or by-laws or, in default of being called in that manner, in the manner required by this Act for the calling of meetings of the members. 2010, c. 15, s. 134 (1).

Notice of holding of meeting

(2) The liquidator shall, within 10 days after the meeting is held, file with the Director a notice stating that the meeting was held and the date of the meeting. 2010, c. 15, s. 134 (2); 2017, c. 20, Sched. 8, s. 34 (1).

Dissolution

(3) Subject to subsection (4), on the expiration of three months after the date of the filing of the notice, the corporation is dissolved. 2010, c. 15, s. 134 (3).

Extension

(4) At any time during the three-month period mentioned in subsection (3), the court may, on the application of the liquidator or any other interested person, make an order deferring the date on which the dissolution of the corporation is to take effect to a date fixed in the order, and in such event the corporation is dissolved on the fixed date. 2010, c. 15, s. 134 (4).

Dissolution by court order

(5) Despite anything in this Act, the court may, at any time after the corporation has been fully wound up and upon the application of the liquidator or any other interested person, make an order dissolving the corporation, and the corporation is dissolved on the date fixed in the order. 2010, c. 15, s. 134 (5).

Copy of extension order to be filed

(6) The person on whose application an order was made under subsection (4) or (5) shall file with the Director, within 10 days after the order was made, a certified copy of the order, a notarial copy of the certified copy or any other type of copy of the order permitted by the Director. 2017, c. 20, Sched. 8, s. 34 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 34 (1, 2) - 19/10/2021

Application of ss. 136 to 147 to court-ordered windings up

135 Sections 136 to 147 apply to corporations being wound up by order of the court. 2010, c. 15, s. 135.

Winding up by court

136 A corporation may be wound up by order of the court if,

- (a) the court is satisfied that,
 - (i) any act or omission of the corporation or any of its affiliates effects a result,
 - (ii) the activities or affairs of the corporation or of any of its affiliates are or have been carried on or conducted in a manner, or
 - (iii) the powers of the directors of the corporation or of any of its affiliates are or have been exercised in a manner,

that is unfairly prejudicial to or that unfairly disregards the interests of any member, creditor, director or officer; or

- (b) the court is satisfied that,
 - (i) proceedings to wind up voluntarily have begun and it is in the interest of contributories and creditors that the proceedings should be continued under the supervision of the court,
 - (ii) the corporation, though it may not be insolvent, cannot by reason of its liabilities continue its activities and it is advisable to wind it up, or
 - (iii) it is just and equitable for some reason, other than the bankruptcy or insolvency of the corporation, that it should be wound up; or
- (c) the members by special resolution authorize an application to be made to the court to wind up the corporation. 2010, c. 15, s. 136.

Who may apply

137 (1) A winding-up order may be made under section 136 upon the application of the corporation or of a member or, if the corporation is being wound up voluntarily, of the liquidator or of a contributory or of a creditor having a claim of \$2,500 or more. 2010, c. 15, s. 137 (1).

Notice

(2) Except where the application is made by the corporation, the applicant shall give four days' notice of the application to the corporation before making the application. 2010, c. 15, s. 137 (2).

Powers of court

138 The court may make the order applied for, may dismiss the application with or without costs, may adjourn the hearing conditionally or unconditionally or may make any interim or other order as it considers just, and upon the making of the order may, according to its practice and procedure, refer the proceedings for the winding up to an officer of the court for inquiry and report and may authorize the officer to exercise any powers of the court that are necessary for the reference. 2010, c. 15, s. 138.

Appointment of liquidator

139 (1) The court in making the winding-up order may appoint one or more persons as liquidator of the estate and effects of the corporation for the purpose of winding up its activities and affairs and distributing its property. 2010, c. 15, s. 139 (1).

Remuneration

(2) The court may at any time fix the remuneration of the liquidator. 2010, c. 15, s. 139 (2).

Vacancy

(3) If a liquidator appointed by the court dies or resigns or the office becomes vacant for any reason, the court may by order fill the vacancy. 2010, c. 15, s. 139 (3).

Notice of appointment

(4) A liquidator appointed by the court under this section shall forthwith give to the Director notice of the liquidator's appointment. 2010, c. 15, s. 139 (4); 2017, c. 20, Sched. 8, s. 35.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 35 - 19/10/2021

Removal of liquidator

140 The court may by order remove for cause a liquidator appointed by it, and in such case shall appoint a replacement. 2010, c. 15, s. 140.

Assessment of costs, etc.

141 The costs, charges and expenses of a winding up by order of the court shall be assessed by an assessment officer of the court. 2010, c. 15, s. 141.

Commencement of winding up

142 If a winding-up order is made by the court without prior voluntary winding-up proceedings, the winding up is deemed, unless the court orders otherwise, to commence at the time of the service of notice of the application or, if the application is made by the corporation, at the time the application is made. 2010, c. 15, s. 142.

Proceedings in winding up after order

143 If a winding-up order has been made by the court, proceedings for the winding up of the corporation shall be taken in the same manner and with the like consequences as provided for a voluntary winding up, except that,

- (a) the list of contributories shall be settled by the court if it has not already been settled by the liquidator before the winding-up order;
- (b) the list of contributories shall be subject to review by the court if it has already been settled by the liquidator before the winding-up order; and
- (c) all proceedings in the winding up are subject to the order and direction of the court. 2010, c. 15, s. 143.

Orders following winding-up order

144 If a winding-up order has been made by the court, the court may make the following orders:

- 1. Directing meetings of the members of the corporation to be called, held and conducted in the manner that the court thinks fit for the purpose of ascertaining their wishes, and appointing a person to act as chair of any such meeting and to report the result of it to the court.
- 2. Requiring any contributory for the time being settled on the list of contributories, or any director, officer, employee, trustee, banker or agent of the corporation to pay, deliver, convey, surrender or transfer to the liquidator forthwith, or within the time that the court directs, any sum or balance, documents, records, estate or effects that are in their hands and to which the corporation is apparently entitled.
- 3. For the inspection of the documents and records of the corporation by its creditors and contributories, and any documents and records in the possession of the corporation may be inspected in accordance with the order. 2010, c. 15, s. 144.

Proceedings against corporation after court winding up

145 After the commencement of a winding up by order of the court,

- (a) no action or other proceeding shall be proceeded with or commenced against the corporation; and
- (b) no attachment, sequestration, distress or execution shall be put in force against the estate or effects of the corporation,

except by leave of the court and subject to any terms that the court imposes. 2010, c. 15, s. 145.

Provision for discharge and distribution by the court

146 (1) If the realization and distribution of the property of a corporation being wound up under an order of the court has proceeded so far that in the opinion of the court it is expedient that the liquidator should be discharged and that the property of the corporation remaining in the liquidator's hands can be better realized and distributed by the court, the court may make an order discharging the liquidator and for payment, delivery and transfer into court, or to the person that the court directs, of that property, and it shall be realized and distributed by or under the direction of the court among the persons entitled to it in the same way as nearly as may be as if the distribution were being made by the liquidator. 2010, c. 15, s. 146 (1).

Disposal of documents and records

(2) If the court makes an order under subsection (1), the court may make an order directing how the documents and records of the corporation and of the liquidator are to be disposed of, and may order that they be deposited in court or otherwise dealt with as the court thinks fit. 2010, c. 15, s. 146 (2).

Order for dissolution

147 (1) At any time after the activities and affairs of the corporation have been fully wound up, the court may, upon the application of the liquidator or any other interested person, make an order dissolving the corporation, and the corporation is dissolved on the date fixed in the order. 2010, c. 15, s. 147 (1).

Copy of dissolution order to be filed

(2) The person on whose application the order was made shall file with the Director, within 10 days after the order was made, a certified copy of the order, a notarial copy of the certified copy or any other type of copy of the order permitted by the Director. 2017, c. 20, Sched. 8, s. 36.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 36 - 19/10/2021

Application of ss. 149 to 165 to all windings up

148 Sections 149 to 165 apply to corporations being wound up either voluntarily or by order of the court. 2010, c. 15, s. 148.

No liquidator

149 If there is no liquidator,

- (a) the court may, on the application of a member, by order appoint one or more persons as liquidator; and
- (b) the estate and effects of the corporation shall be under the control of the court until the appointment of a liquidator. 2010, c. 15, s. 149.

Consequences of winding up

150 (1) Upon a winding up,

- (a) the liquidator shall apply the property of the corporation in satisfaction of all its debts, obligations and liabilities;
- (b) after satisfying the interests of the corporation's creditors in all its debts, obligations and liabilities, if any, the liquidator shall distribute the remaining property,
 - (i) if the corporation is a public benefit corporation,
 - (A) if it is a charitable corporation, to a Canadian body corporate that is a registered charity under the *Income Tax Act* (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada,
 - (B) if it is a non-charitable corporation, to another public benefit corporation with similar purposes to its own, a Canadian body corporate that is a registered charity under the *Income Tax Act* (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada, or
 - (ii) if the corporation is not a public benefit corporation,
 - (A) in accordance with its articles, or
 - (B) if there is no provision in its articles for distribution of property, rateably to its members according to their rights and interests in the corporation;

- (c) in distributing the property of the corporation, debts to employees of the corporation for services performed for it due at the commencement of the winding up or within one month before, not exceeding three months' wages and vacation pay accrued for not more than 12 months, shall be paid in priority to the claims of the ordinary creditors, and the employees of the corporation are entitled to rank as ordinary creditors for the residue of their claims; and
- (d) all the powers of the directors cease upon the appointment of a liquidator, except in so far as the liquidator may authorize the continuance of such powers. 2010, c. 15, s. 150 (1); 2017, c. 20, Sched. 8, s. 37 (1).

Deemed distribution in accordance with Act

(1.1) If the remaining property of a corporation that is not a public benefit corporation is distributed on winding up in accordance with a by-law described in paragraph 5 of subsection 207 (3), the property is deemed to have been distributed in accordance with the corporation's articles for the purposes of sub-clause (1) (b) (ii) (A). 2017, c. 20, Sched. 8, s. 37 (2).

Distribution of property

(2) Section 53 of the *Trustee Act* applies with necessary modifications to liquidators. 2010, c. 15, s. 150 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 37 (1, 2) - 19/10/2021

Costs, etc., of winding up

151 The costs, charges and expenses of a winding up, including the remuneration of the liquidator, are payable out of the property of the corporation in priority to all other claims. 2010, c. 15, s. 151.

Powers of liquidators

152 (1) A liquidator may,

- (a) bring or defend any action, prosecution or other civil, criminal, administrative, investigative or other proceedings in the name and on behalf of the corporation;
- (b) carry on the activities of the corporation so far as may be required as beneficial for the winding up of the corporation;
- (c) sell the property of the corporation by public auction or private sale and receive payment of the purchase price either in cash or otherwise;
- (d) do all acts and execute all documents, in the name and on behalf of the corporation, and for that purpose use the seal of the corporation, if it has one;
- (e) draw, accept, make and endorse any bill of exchange or promissory note in the name and on behalf of the corporation;
- (f) raise any requisite money upon the security of the property of the corporation;
- (g) take out in the liquidator's name as liquidator of the corporation letters of administration of the estate of any deceased contributory and in the liquidator's name as liquidator of the corporation do any other act that is necessary for obtaining payment of any money due from a contributory or from a contributory's estate and which act cannot be done conveniently in the name of the corporation; and

- (h) do and execute all other things that are necessary for winding up the activities and affairs of the corporation and distributing its property. 2010, c. 15, s. 152 (1).

Bills of exchange, etc., drawn, etc., by liquidator

- (2) The drawing, accepting, making or endorsing of a bill of exchange or promissory note by the liquidator on behalf of a corporation has the same effect with respect to the liability of the corporation as if the bill or note had been drawn, accepted, made or endorsed by or on behalf of the corporation in the course of carrying on its activities. 2010, c. 15, s. 152 (2).

Money deemed to be due to liquidator

- (3) If the liquidator takes out letters of administration or otherwise uses the liquidator's name as liquidator of the corporation for obtaining payment of any money due from a contributory, that money is deemed, for the purpose of enabling the liquidator to take out the letters of administration or recover the money, to be due to the liquidator rather than to the corporation. 2010, c. 15, s. 152 (3).

Reliance on financial statements, etc.

- (4) A liquidator who acts in good faith is entitled to rely upon,
- (a) financial statements of the corporation represented to the liquidator by an officer of the corporation or in an audit or review engagement report to present fairly the financial position of the corporation in accordance with generally accepted accounting principles; or
 - (b) an opinion, report or statement of a lawyer, an accountant, an engineer, an appraiser or other professional adviser retained by the liquidator. 2010, c. 15, s. 152 (4).

Acts by more than one liquidator

153 If more than one person is appointed as liquidator, any power conferred by sections 123 to 165 on a liquidator may be exercised by any one or more of the liquidators as may be determined by the resolution or order appointing them or, in default of such determination, by any two or more of them. 2010, c. 15, s. 153.

Nature of liability of contributory

154 The liability of a contributory creates a debt accruing due from the contributory at the time the contributory's liability commenced, but payable at the time or respective times when calls are made for enforcing that liability. 2010, c. 15, s. 154.

Liability in case of contributory's death

155 If a contributory dies before or after having been placed on the list of contributories, the contributory's trustee, executor, administrator or other legal representative is liable in due course of administration to contribute to the property of the corporation in discharge of the liability of the deceased contributory and shall be a contributory accordingly. 2010, c. 15, s. 155.

Deposit of money

156 (1) The liquidator shall deposit all money that the liquidator has belonging to the corporation and amounting to \$100 or more in,

- (a) a bank or authorized foreign bank within the meaning of section 2 of the *Bank Act* (Canada);
- (b) a corporation registered under the *Loan and Trust Corporations Act*;
- (c) a credit union within the meaning of the *Credit Unions and Caisses Populaires Act, 1994*; or

Note: On the later of the day section 291 of *Credit Unions and Caisses Populaires Act, 2020* comes into force and the day subsection 4 (1) of the *Not-for-Profit Corporations Act, 2010* comes into force, clause 156 (1) (c) of the Act is amended by striking out “*Credit Unions and Caisses Populaires Act, 1994*” at the end and substituting “*Credit Unions and Caisses Populaires Act, 2020*”. (See: 2020, c. 36, Sched. 7, s. 327)

- (d) a retail association as defined under the *Cooperative Credit Associations Act* (Canada). 2010, c. 15, s. 156 (1).

Separate deposit account

- (2) The deposit must not be made in the name of the liquidator individually, but a separate deposit account must be kept of the money belonging to the corporation in the liquidator’s name as liquidator of the corporation and in the name of the inspectors, if any, and the money may be withdrawn only by order for payment signed by the liquidator and one of the inspectors, if any. 2010, c. 15, s. 156 (2).

Liquidator to produce bank statements

- (3) At every meeting of the members, the liquidator shall produce a statement of account showing the amount of the deposits, the dates at which they were made, the amounts withdrawn and the dates of withdrawal. 2010, c. 15, s. 156 (3).

Same

- (4) Mention of the production of the statement of account must be made in the minutes of the meeting and, if it is not mentioned, that fact is admissible in evidence as proof, in the absence of evidence to the contrary, that the statement of account was not produced at the meeting. 2010, c. 15, s. 156 (4).

Same

- (5) The liquidator shall also produce the statement of account whenever ordered to do so by the court upon the application of the inspectors, if any, or of a member. 2010, c. 15, s. 156 (5).

Section Amendments with date in force (d/m/y)

2020, c. 36, Sched. 7, s. 327 - not in force

Proving claim

157 For the purpose of proving claims, sections 23, 24 and 25 of the *Assignments and Preferences Act* apply with necessary modifications, including by changing references to “judge” in those sections to “court”. 2010, c. 15, s. 157.

Application for direction

158 Upon the application of the liquidator or of the inspectors, if any, or of any creditors, the court, after hearing the parties that it directs to be notified or after any steps that the court directs have been taken, may by order give its direction in any matter arising in the winding up. 2010, c. 15, s. 158.

Examination of persons as to estate

159 (1) The court may at any time after the commencement of the winding up summon to appear before the court or liquidator any director, officer or employee of the corporation or any other person known or suspected of having possession of any of the property of the corporation, or alleged to be indebted to it, or any person whom the court thinks capable of giving information concerning its property or activities. 2010, c. 15, s. 159 (1).

Damages against delinquent directors, etc.

(2) If in the course of the winding up it appears that a person who has taken part in the formation or promotion of the corporation or that a present or former director, officer, employee, liquidator or receiver of the corporation has misapplied or retained in that person's own hands, or become liable or accountable for, property of the corporation, or has committed any misfeasance or breach of trust in relation to it, the court may, on the application of the liquidator or of any creditor, member or contributory, examine the conduct of that person and order that person to restore the property so misapplied or retained, or for which that person has become liable or accountable, or to contribute a sum to the property of the corporation by way of compensation in respect of the misapplication, retention, misfeasance or breach of trust, or both, as the court thinks just. 2010, c. 15, s. 159 (2).

Proceedings by members

160 (1) If a member of the corporation desires to cause any proceeding to be taken that, in the member's opinion, would be for the benefit of the corporation, and the liquidator, under the authority of the members or of the inspectors, if any, refuses or neglects to take the proceeding after being required to do so, the member may obtain an order of the court authorizing the member to take the proceeding in the name of the liquidator or corporation, but at the member's own expense and risk, upon the terms and conditions as to indemnity to the liquidator or corporation as may be specified by the court. 2010, c. 15, s. 160 (1).

Benefits: when for members

(2) Any benefit derived from a proceeding under subsection (1) belongs exclusively to the member causing the institution of the proceeding for the member's benefit and that of any other member who has joined together in causing the institution of the proceeding. 2010, c. 15, s. 160 (2).

Benefits: when for corporation

(3) If, before the order is granted, the liquidator notifies the court of the liquidator's readiness to institute the proceeding for the benefit of the corporation, the court shall make an order specifying the time within which the liquidator is to institute the proceeding, and in that case the advantage derived from the proceeding, if instituted within that time, belongs to the corporation. 2010, c. 15, s. 160 (3).

Rights conferred under Act are in addition to other powers

161 The rights conferred by this Act are in addition to any other right to institute a proceeding against any contributory, or against any debtor of the corporation, for the recovery of any sum due from the contributory or debtor or their estate. 2010, c. 15, s. 161.

Stay of winding-up proceedings

162 At any time during a winding up, the court, upon the application of a member, creditor or contributory and upon proof to its satisfaction that all proceedings in relation to the winding up ought to be stayed, may make an order staying the proceedings altogether or for a limited time on the terms and subject to the conditions that the court thinks fit. 2010, c. 15, s. 162.

Creditor unknown

163 (1) If the liquidator is unable to pay all the debts of the corporation because a creditor is unknown or a creditor's whereabouts is unknown, the liquidator may, by agreement with the Public Guardian and Trustee, pay to the Public Guardian and Trustee an amount equal to the amount of the debt due to the creditor to be held in trust for the creditor, and subsections 167 (4) and (5) apply to the payment to the Public Guardian and Trustee. 2010, c. 15, s. 163 (1).

Same

(2) A payment under subsection (1) is deemed to be in satisfaction of the debt for the purposes of winding up. 2010, c. 15, s. 163 (2).

Member's whereabouts unknown

164 (1) If the liquidator is unable to distribute rateably the property of the corporation among the members of a corporation that is not a public benefit corporation because a member's whereabouts is unknown, the share of the property of the corporation of that member may, by agreement with the Public Guardian and Trustee, be delivered or conveyed by the liquidator to the Public Guardian and Trustee to be held in trust for the member. 2010, c. 15, s. 164 (1).

Same

(2) Subsections 167 (4) and (5) apply to the property delivered or conveyed to the Public Guardian and Trustee under subsection (1). 2010, c. 15, s. 164 (2).

Same

(3) A delivery or conveyance under subsection (1) is deemed to be a distribution to that member of their rateable share for the purposes of the winding up. 2010, c. 15, s. 164 (3).

Disposal of records, etc., after winding up

165 (1) If a corporation has been wound up under sections 123 to 164 and is about to be dissolved, its documents and records and those of the liquidator may be disposed of,

- (a) as it by resolution directs in the case of a voluntary winding up; or
- (b) as the court directs in the case of a winding up under an order. 2010, c. 15, s. 165 (1).

Same

(2) After the expiration of five years after the date of the dissolution of the corporation, no responsibility rests on it or the liquidator, or anyone to whom the custody of the documents and records has been committed, by reason that the documents or records or any of them are not forthcoming to any person claiming to be interested in them. 2010, c. 15, s. 165 (2).

Voluntary dissolution

166 A corporation may be dissolved if it is authorized to do so by,

- (a) a special resolution passed at a meeting of the members duly called for the purpose; or
- (b) the consent of all the members entitled to vote at a meeting of the members. 2010, c. 15, s. 166.

Articles of dissolution

167 (1) For the purpose of bringing the dissolution authorized under clause 166 (a) or (b) into effect, articles of dissolution must set out,

- (a) the name of the corporation;
- (b) that its dissolution has been duly authorized under clause 166 (a) or (b);
- (c) that it has no debts, obligations or liabilities or its debts, obligations or liabilities have been duly provided for in accordance with subsection (2) or its creditors or other persons having interests in its debts, obligations or liabilities consent to its dissolution;
- (d) that after satisfying the interests of its creditors in all its debts, obligations and liabilities, if any,

- (i) if it is a public benefit corporation, it has no property to distribute or it has distributed its remaining property in accordance with its articles,
 - (A) if it is a charitable corporation, to a Canadian body corporate that is a registered charity under the *Income Tax Act* (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada,
 - (B) if it is a non-charitable corporation, to another public benefit corporation with similar purposes to its own, a Canadian body corporate that is a registered charity under the *Income Tax Act* (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada, or
- (ii) if it is not a public benefit corporation, it has no property to distribute among its members or it has distributed its remaining property,
 - (A) in accordance with its articles, or
 - (B) if there is no provision in its articles for distribution of property, rateably to its members according to their rights and interests in the corporation;
- (d.1) if it was at any time a registered owner of land in Ontario, that it is no longer a registered owner of land in Ontario; and
- (e) that there are no proceedings pending in any court against it. 2010, c. 15, s. 167 (1); 2015, c. 38, Sched. 7, s. 55 (7); 2017, c. 20, Sched. 8, s. 38 (1).

Creditor unknown

- (2) If a corporation authorizes its dissolution and a creditor is unknown or a creditor's whereabouts is unknown, the corporation may, by agreement with the Public Guardian and Trustee, pay to the Public Guardian and Trustee an amount equal to the amount of the debt due to the creditor to be held in trust for the creditor, and that payment is deemed to be due provision for the debt for the purposes of clause (1) (c). 2010, c. 15, s. 167 (2).

Member unknown

- (3) If a corporation authorizes its dissolution and a member is unknown or a member's whereabouts is unknown, it may, by agreement with the Public Guardian and Trustee, deliver or convey the member's share of the property to the Public Guardian and Trustee to be held in trust for the member, and that delivery or conveyance is deemed to be a distribution to that member of their rateable share for the purposes of subclause (1) (d) (ii). 2010, c. 15, s. 167 (3).

Power to convert

- (4) If the share of the property delivered or conveyed to the Public Guardian and Trustee under subsection (3) is in a form other than cash, the Public Guardian and Trustee may at any time, and within 10 years after the delivery or conveyance shall, convert it into cash. 2010, c. 15, s. 167 (4).

Payment to person entitled

- (5) If the amount paid under subsection (2) or the share of the property delivered or conveyed under subsection (3) or its equivalent in cash, as the case may be, is claimed by the person beneficially entitled to it within 10 years after it was so paid, delivered or conveyed, it shall be paid, delivered or conveyed to the person, but, if not so claimed, it vests in the Public Guardian and Trustee for the use of Ontario and, if the person beneficially entitled to it at any time after the 10 years establishes a right to it to the satisfaction

of the Lieutenant Governor in Council, an amount equal to the amount so vested in the Public Guardian and Trustee shall be paid to the person. 2010, c. 15, s. 167 (5).

Deemed amendment of articles, charitable corporations

(5.1) If, on the day this section comes into force, a charitable corporation does not have a valid provision in its articles respecting the distribution of the corporation's remaining property on dissolution that is in conformity with sub-subclause (1) (d) (i) (A), the corporation is deemed, on that day, to have filed articles of amendment adding such a provision to its articles. 2017, c. 20, Sched. 8, s. 38 (2).

Same, public benefit non-charitable corporations

(5.2) If, on the day that a non-charitable corporation that is a public benefit corporation for the purposes of this section files articles of dissolution, the corporation does not have a valid provision in its articles respecting the distribution of the corporation's remaining property on dissolution that is in conformity with sub-subclause (1) (d) (i) (B), the corporation is deemed, on that day, to have filed articles of amendment adding such a provision to its articles. 2017, c. 20, Sched. 8, s. 38 (2).

Deemed distribution in accordance with Act

(5.3) If the remaining property of a corporation that is not a public benefit corporation is distributed on dissolution in accordance with a by-law described in paragraph 5 of subsection 207 (3), the property is deemed to have been distributed in accordance with the corporation's articles for the purposes of sub-subclause (1) (d) (ii) (A). 2017, c. 20, Sched. 8, s. 38 (2).

Definition of "public benefit corporation"

(6) For the purposes of subsection (1), a corporation that does not come within the definition of a public benefit corporation during the financial year in which it files articles of dissolution is deemed to be a public benefit corporation if it came within the definition during any of its three financial years preceding the financial year in which it files its articles of dissolution. 2010, c. 15, s. 167 (6).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (7) - 19/10/2021

2017, c. 20, Sched. 8, s. 38 (1, 2) - 19/10/2021

Certificate of dissolution

168 (1) Upon receipt of the articles of dissolution, together with any required documents and information and the required fee, the Director shall issue a certificate of dissolution by endorsing the articles in accordance with section 201, and the endorsed articles constitute the certificate of dissolution. 2017, c. 20, Sched. 8, s. 39.

Exception, registered owner of land

(2) Despite subsection (1), the Director may refuse to endorse the articles of dissolution if the Director learns that the corporation is a registered owner of land in Ontario. 2017, c. 20, Sched. 8, s. 39.

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (8) - no effect - see 2017, c. 20, Sched. 8, s. 145 - 14/11/2017

2017, c. 20, Sched. 8, s. 39 - 19/10/2021

Cancellation of certificate, etc., by Director

169 (1) If sufficient cause is shown to the Director, the Director may, after giving the corporation an opportunity to be heard, make an order upon the terms and conditions that the Director thinks fit cancelling the corporation's certificate of incorporation, any other certificate issued to the corporation under this Act or a predecessor of this Act, its letters patent, supplementary letters patent, any other instrument by which the corporation was incorporated under a predecessor of this Act, or any amendments to such instrument, or an order issued under a predecessor of this Act accepting the surrender of its charter, accepting its application for termination of existence or reviving the corporation. 2017, c. 20, Sched. 8, s. 40.

Same

(2) The Director may make an order under subsection (1) despite the imposition of any other penalty for the same cause and in addition to any rights the Director may have under this or any other Act. 2017, c. 20, Sched. 8, s. 40.

Written hearing

(3) A hearing referred to in subsection (1) shall be in writing in accordance with the rules made by the Director under the *Statutory Powers Procedure Act*. 2017, c. 20, Sched. 8, s. 40.

Date of dissolution

(4) In the case of the cancellation, under subsection (1), of a certificate of incorporation, letters patent or other instrument by which the corporation was incorporated under a predecessor of this Act, the corporation is dissolved on the date fixed in the order made under this section. 2017, c. 20, Sched. 8, s. 40.

Effective date

(5) In the case of the cancellation, under subsection (1), of any other certificate, supplementary letters patent, amendments to the instrument by which the corporation was incorporated under a predecessor of this Act or any order, the matter that became effective upon the issuance of the certificate, supplementary letters patent, amendment or order ceases to be in effect from the date fixed in the order made under this section. 2017, c. 20, Sched. 8, s. 40.

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (9) - no effect - see 2017, c. 20, Sched. 8, s. 60 - 14/11/2017

2017, c. 20, Sched. 8, s. 40 - 19/10/2021

Notice of dissolution, non-filing

170 (1) If a corporation fails to comply with a filing requirement under the *Corporations Information Act* or fails to pay a fee required under this Act, the Director may give notice to the corporation in accordance with section 197 or by publication in accordance with the regulations that an order dissolving the corporation will be issued unless the corporation, within 90 days after the notice is given, complies with the requirement or pays the fee. 2010, c. 15, s. 170 (1); 2017, c. 20, Sched. 8, s. 41 (1).

Dissolution order

(2) Upon default in compliance with the notice given under subsection (1), the Director may by order cancel the certificate of incorporation and, subject to subsections (2.1) and (3), the corporation is dissolved on the date fixed in the order. 2015, c. 38, Sched. 7, s. 55 (10).

Same

(2.0.1) The Director may make an order revoking a dissolution order made under subsection (2) if,

- (a) there was no authority to make the dissolution order;
- (b) there was an error in respect of the dissolution order; or
- (c) the prescribed circumstances exist. 2017, c. 20, Sched. 8, s. 41 (2).

Order revoking dissolution order

(2.1) The Director shall make an order revoking a dissolution order made under subsection (2) if,

- (a) the corporation was dissolved under subsection (2) or a predecessor of it and has not been revived under subsection (3); and
- (b) the Director receives from the Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015* or the Public Guardian and Trustee notice that, in his or her opinion, the revocation would be in the public interest. 2015, c. 38, Sched. 7, s. 55 (10).

Objections

(2.2) The Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015* or the Public Guardian and Trustee shall not give a notice under clause (2.1) (b) if the Minister as defined in subsection 1 (1) objects to the giving of the notice. 2015, c. 38, Sched. 7, s. 55 (10).

Effect of order under subs. (2.1)

(2.3) If an order is made under subsection (2.1),

- (a) the order is effective on the date fixed in the order and the corporation is revived on that date;
- (b) the corporation is deemed for all purposes never to have been dissolved, subject to the rights, if any, acquired by any person during the period of dissolution; and
- (c) subject to subsection (2.4), the Director may give the corporation a new notice of dissolution under subsection (1) if the corporation does not remedy the default identified in the original notice or for any other default. 2015, c. 38, Sched. 7, s. 55 (10).

Effect of order under subs. (2.0.1)

(2.3.1) If an order is made under subsection (2.0.1),

- (a) the order is effective as of the date of the dissolution order; and
- (b) the corporation is deemed for all purposes never to have been dissolved, subject to the rights, if any, acquired by any person during the period of dissolution. 2017, c. 20, Sched. 8, s. 41 (2).

Consultation before issuing new notice

(2.4) Within the 10-year period after a dissolution order is revoked under subsection (2.1), the Director shall not give a new notice to the corporation under clause (2.3) (c) without first consulting with the Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015* or the Public Guardian and Trustee, whichever one gave the notice described in clause (2.1) (b). 2015, c. 38, Sched. 7, s. 55 (10).

Revival

(3) Where a corporation is dissolved under subsection (2) or a predecessor of it, the Director may, in his or her discretion, on the application of any interested person, revive the corporation; upon revival, the corporation shall be deemed for all purposes never to have been dissolved, subject to,

- (a) subsection (3.1) or (3.2), as the case may be;
- (b) any terms and conditions the Director sees fit to impose in respect of the revival; and
- (c) the rights, if any, acquired by any person during the period of dissolution. 2015, c. 38, Sched. 7, s. 55 (11).

Effect of revival on forfeited corporate property

(3.1) If a corporation that was dissolved under subsection (2) or a predecessor of it before the day section 2 of the *Forfeited Corporate Property Act, 2015* comes into force is revived under subsection (3) on or after the third anniversary of the coming into force of that section, any property that forfeited to and vested in the Crown when the corporation dissolved remains forfeited to and vested in the Crown and shall not be returned to the corporation except in the manner provided in the *Forfeited Corporate Property Act, 2015* or in the *Escheats Act, 2015*. 2015, c. 38, Sched. 7, s. 55 (11).

Same

(3.2) If a corporation that was dissolved under subsection (2) or a predecessor of it on or after the day section 2 of the *Forfeited Corporate Property Act, 2015* comes into force is revived under subsection (3) on or after the third anniversary of the corporation's dissolution, any property that forfeited to and vested in the Crown when the corporation dissolved remains forfeited to and vested in the Crown and shall not be returned to the corporation except in the manner provided in the *Forfeited Corporate Property Act, 2015* or in the *Escheats Act, 2015*. 2015, c. 38, Sched. 7, s. 55 (11).

Time limit for application

(4) Subsection (3) does not apply to an application made more than 20 years after the date of the corporation's dissolution. 2010, c. 15, s. 170 (4).

Certificate of revival

(5) Upon receipt of articles of revival, together with any required documents and information and the required fee, the Director shall, subject to subsection (3), issue a certificate of revival by endorsing the articles in accordance with section 201, and the endorsed articles constitute the certificate of revival. 2017, c. 20, Sched. 8, s. 41 (3).

Definition

(6) In this section,

“interested person” includes a director, officer and member of the corporation. 2017, c. 20, Sched. 8, s. 41 (3).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (10, 11) - 19/10/2021

2017, c. 20, Sched. 8, s. 41 (1-3) - 19/10/2021

Proceedings after dissolution

171 (1) Despite the dissolution of a corporation under this Act,

- (a) a civil, criminal, administrative, investigative or other action or proceeding commenced by or against the corporation before its dissolution may be continued as if it had not been dissolved;
- (b) a civil, criminal, administrative, investigative or other action or proceeding may be brought against the corporation as if it had not been dissolved;
- (c) property that would have been available to satisfy a judgment, order or decision if the corporation had not been dissolved remains available for that purpose, subject to subsections (1.1) and (1.2); and
- (d) land belonging to the corporation immediately before the dissolution remains available to be sold in power of sale proceedings, subject to subsection (1.1). 2015, c. 38, Sched. 7, s. 55 (12).

Exception, forfeited corporate property

(1.1) Property that is forfeited corporate property is no longer available to satisfy a judgment, order or decision against the corporation or to be sold in power of sale proceedings after the earliest of,

- (a) the day the Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015* disposes of the Crown's interest in the property;
- (b) the day an order cancelling encumbrances against the property under section 18 of the *Forfeited Corporate Property Act, 2015* takes effect;
- (c) in the case of real property, the day a notice is registered on title to the property under section 24 of the *Forfeited Corporate Property Act, 2015*, indicating that the Crown intends to use the property for Crown purposes; and
- (d) in the case of personal property, the day the Crown begins to use the property for Crown purposes. 2015, c. 38, Sched. 7, s. 55 (12).

Exception, Escheats Act, 2015

(1.2) Property to which the *Escheats Act, 2015* applies is no longer available to satisfy a judgment, order or decision against the corporation or to be sold in power of sale proceedings after the earliest of,

- (a) the day the Public Guardian and Trustee takes possession of the property;
- (b) the day the Public Guardian and Trustee disposes of the Crown's interest in the property; and
- (c) the day the Crown begins to use the property for Crown purposes. 2015, c. 38, Sched. 7, s. 55 (12).

Service after dissolution

(2) For the purposes of this section, the service of any process on a corporation after its dissolution is deemed to be sufficiently made if it is made upon any person last shown on the most recent notice or return filed under the *Corporations Information Act* as being a director or officer of the corporation before the dissolution. 2010, c. 15, s. 171 (2).

Notice of proceeding

(3) A person who commences an action, suit or other proceeding against a corporation after its dissolution shall,

- (a) serve the writ or other document by which the action, suit or other proceeding was commenced on the Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015* and the Public Guardian and Trustee in accordance with the rules that apply generally to service on a party to an action, suit or other proceeding; and

- (b) deliver to the Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015* and the Public Guardian and Trustee, along with the document served under clause (a), a notice that,
- (i) sets out the name of the dissolved corporation,
 - (ii) explains why the action, suit or other proceeding is being commenced against the dissolved corporation, and
 - (iii) identifies any property that is referred to in the proceeding and was owned by the corporation at the time of its dissolution. 2015, c. 38, Sched. 7, s. 55 (13).

Exception, proceedings in respect of land

(4) A person who commences any of the following proceedings is not required to serve the writ or other document described in clause (3) (a) on or deliver the notice described in clause (3) (b) to the Public Guardian and Trustee:

1. A proceeding for power of sale or foreclosure of land that is forfeited corporate real property.
2. An application under the *Land Titles Act* in respect of land that is forfeited corporate real property or land that is adjacent to forfeited corporate real property.
3. A proceeding claiming an interest in land that is forfeited corporate real property, if the proceeding relates solely to claiming the interest in land. 2015, c. 38, Sched. 7, s. 55 (13).

Same, proceedings for power of sale

(5) A person who is required to serve a writ or other document under clause (3) (a) in connection with a proceeding for power of sale shall do so in accordance with the notice requirements under the *Mortgages Act*. 2015, c. 38, Sched. 7, s. 55 (13).

Definition

(6) In this section,

“forfeited corporate property”, “forfeited corporate personal property” and “forfeited corporate real property” have the same meaning as in the *Forfeited Corporate Property Act, 2015*. 2015, c. 38, Sched. 7, s. 55 (13).

Definition

(7) In this section and section 173,

“proceeding” includes a power of sale proceeding relating to land commenced pursuant to a charge or mortgage. 2015, c. 38, Sched. 7, s. 55 (13).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (12, 13) - 19/10/2021

Liability of members to creditors

172 (1) Despite the dissolution of a corporation, each member to whom any of its property has been distributed is liable to any person claiming under section 171 to the extent of the amount received by that member upon the distribution, and an action to enforce such liability may be brought. 2010, c. 15, s. 172 (1).

Parties to action and amount of contribution

(2) The court may order an action referred to in subsection (1) to be brought against the persons who were members as a class, subject to the conditions that the court thinks fit and, if the plaintiff establishes their claim, the court may refer the proceedings to a referee or other officer of the court who may,

- (a) add as a party to the proceedings before him or her each person who was a member found by the plaintiff;
- (b) determine, subject to subsection (1), the amount that each person who was a member shall contribute towards satisfaction of the plaintiff's claim; and
- (c) direct payment of the amounts so determined. 2010, c. 15, s. 172 (2).

Definition

(3) In this section,

“member” includes the heirs and the trustees, executors, administrators or other legal representatives of a member. 2010, c. 15, s. 172 (3).

Forfeiture of undisposed property

173 (1) If a corporation is dissolved, any of its property that has not been disposed of on the date of dissolution immediately forfeits to and vests in the Crown. 2015, c. 38, Sched. 7, s. 55 (14).

Exception

(2) Despite subsection (1) and subject to subsections 171 (1.1) and (1.2), if a judgment is given or an order or decision is made or land is sold in an action or proceeding commenced in accordance with section 171 and the judgment, order, decision or sale affects property belonging to the corporation before the dissolution, unless the plaintiff, applicant or mortgagee has not complied with subsection 171 (3) or (5),

- (a) the property shall be available to satisfy the judgment, order or other decision; and
- (b) in the case of a power of sale proceeding, title to the land shall be transferred to a purchaser free of the Crown's interest. 2010, c. 15, s. 173 (2); 2015, c. 38, Sched. 7, s. 55 (15).

Further exception

(3) A forfeiture of land under subsection (1) or a predecessor of subsection (1) is not effective against a purchaser for value of the land if the forfeiture occurred more than 20 years before the deed or transfer of the purchaser is registered in the proper land registry office. 2010, c. 15, s. 173 (3).

Power of sale proceeding completed after dissolution

(4) Despite subsection (2), if a person commences a power of sale proceeding relating to land before the dissolution of a corporation but the sale of the land is not completed until after the dissolution,

- (a) title to the land may be transferred to a purchaser free of the interest acquired by the Crown under subsection (1); and
- (b) the person is not required to serve the writ or other document described in clause 171 (3) (a) or deliver the notice described in clause 171 (3) (b) but shall serve a notice of the proceeding on the Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015* promptly after learning of the corporation's dissolution, and in any event within 15 days after the day the land is transferred. 2015, c. 38, Sched. 7, s. 55 (16).

Section Amendments with date in force (d/m/y)

PART XIII INVESTIGATION

Investigation

174 (1) On the application of a member or debt obligation holder of a corporation, without notice or on any notice that the court requires, the court may direct an investigation to be made of the corporation and any of its affiliated corporations and may,

- (a) appoint an inspector to conduct the investigation or replace an inspector and fix the remuneration of the inspector or the inspector's replacement;
- (b) determine the notice to be given to any interested person or dispense with notice to any person;
- (c) authorize an inspector to enter any place if the court is satisfied that there are reasonable grounds to suspect that there is relevant information in that place and to examine any thing and make copies of any document or record found there;
- (d) require any person to produce documents or records to an inspector;
- (e) authorize an inspector to conduct a hearing, administer oaths and affirmations and examine any person under oath or affirmation, and make rules for the conduct of the hearing;
- (f) require any person to attend a hearing conducted by an inspector and to give evidence under oath or affirmation;
- (g) give directions to an inspector or any interested person on any matter arising in the investigation;
- (h) require an inspector to make an interim or final report to the court;
- (i) determine whether a report of an inspector should or should not be made available for public inspection and, if it should be made public, order that copies be given to any person designated by the court;
- (j) require an inspector to discontinue an investigation;
- (k) require the corporation to pay the costs of the investigation; and
- (l) make any other order that it thinks fit. 2010, c. 15, s. 174 (1).

Grounds

(2) The court may make an order on an application under subsection (1) only if it appears to the court that,

- (a) the activities of the corporation or of any of its affiliates are or have been carried on with intent to defraud any person;
- (b) the activities or affairs of the corporation or of any of its affiliates are or have been carried on or conducted, or the powers of the directors are or have been exercised, in a manner that is oppressive or unfairly prejudicial to or that unfairly disregards the interests of a member or debt obligation holder;
- (c) the corporation or any of its affiliates was formed for a fraudulent or unlawful purpose or is to be dissolved for a fraudulent or unlawful purpose; or
- (d) persons concerned with the formation, activities or affairs of the corporation or of any of its affiliates have acted fraudulently or dishonestly. 2010, c. 15, s. 174 (2).

No security for costs

(3) An applicant under this section is not required to give security for costs. 2010, c. 15, s. 174 (3).

Hearings without notice

(4) The hearing of an application under this section without notice shall be closed to the public. 2010, c. 15, s. 174 (4).

Consent to publish proceedings required

(5) No person shall publish anything relating to proceedings held without notice under this section except with the authorization of the court or the consent of the corporation being investigated. 2010, c. 15, s. 174 (5).

Inspector's report

(6) An inspector shall give the Director a copy of every report made by the inspector under this Part which, subject to an order made under clause (1) (i) that the report not be made available for public inspection, shall be placed on the corporation file for public inspection. 2010, c. 15, s. 174 (6).

Order to enter a dwelling

175 (1) If the place referred to in clause 174 (1) (c) is a dwelling, the court shall not make an order under that clause unless it is satisfied that,

- (a) entry to the dwelling is necessary to practically obtain the information; and
- (b) entry to the dwelling has been refused or there are reasonable grounds for believing that entry will be refused. 2010, c. 15, s. 175 (1).

Use of force

(2) In acting under the authority of an order that authorizes entry to a dwelling, the inspector named in it shall not use force unless the inspector is accompanied by a peace officer and the use of force has been specifically authorized in the order. 2010, c. 15, s. 175 (2).

Powers of inspector

176 (1) An inspector under this Part has the powers set out in the order appointing the inspector. 2010, c. 15, s. 176 (1).

Production of court order

(2) On the request of any interested person, an inspector shall produce a copy of an order made under subsection 174 (1). 2010, c. 15, s. 176 (2).

Court directions on investigation

177 On the application of an interested person, the court may make an order,

- (a) directing that a hearing conducted by an inspector under this Part shall be closed to the public; or
- (b) giving directions on any matter arising in the investigation. 2010, c. 15, s. 177.

Right to counsel

178 A person whose conduct is being investigated or who is being examined at a hearing conducted by an inspector under this Part has a right to be represented by counsel. 2010, c. 15, s. 178.

Exchange of information

179 (1) In addition to the powers set out in the order appointing the inspector, an inspector appointed to investigate a corporation may give information to, or exchange information and otherwise co-operate with, any public official in Canada or elsewhere who is authorized to exercise investigatory powers and who is investigating, in respect of the corporation, any allegation of improper conduct that is the same as or similar to the conduct described in subsection 174 (2). 2010, c. 15, s. 179 (1).

Restriction

(2) An inspector shall not give information that was obtained from any person in the course of an investigation under this Part to a public official outside Canada unless the inspector is satisfied that the information will not be used against that person in any proceeding instituted against that person for an offence. 2010, c. 15, s. 179 (2).

Privilege

Absolute privilege — defamation

180 (1) Any statement or report made orally, in writing or in another format by an inspector or any other person in an investigation under this Part has absolute privilege. 2010, c. 15, s. 180 (1).

Solicitor-client privilege

(2) Nothing in this Part shall be construed as affecting solicitor-client privilege. 2010, c. 15, s. 180 (2).

PART XIV REMEDIES, OFFENCES AND PENALTIES

Definition

181 In this Part,

“action” means an action under this Act. 2010, c. 15, s. 181.

Complainant

182 The following persons may bring an action under section 183 or make an application under section 191 in respect of a corporation and if they do so, are referred to in this Part as a “complainant”:

1. A member, officer or director of the corporation or of any of its affiliates.
2. A person who not more than two years previous ceased to be a member, director or officer of the corporation or of any of its affiliates.
3. Any other person who, in the discretion of the court, is a proper person to make an application under this Part. 2010, c. 15, s. 182.

Derivative actions

183 (1) On the application of a complainant, the court may make an order granting the complainant leave to bring an action in the name of and on behalf of a corporation or any of its subsidiaries, or intervene in an action to which any such body corporate is a party, for the purpose of prosecuting, defending or discontinuing the action on its behalf. 2010, c. 15, s. 183 (1).

Grounds

(2) The court may not make an order under subsection (1) unless the court is satisfied that,

- (a) the complainant has given notice to the directors of the corporation or its subsidiary, as the case may be, of the complainant's intention to apply to the court under subsection (1) within 14 days before bringing the application, or as otherwise ordered by the court, if the directors of the corporation or its subsidiary do not bring the action, prosecute or defend it diligently or discontinue it;
- (b) the complainant is acting in good faith; and
- (c) it appears to be in the interests of the corporation or its subsidiary, as the case may be, that the action be brought, prosecuted, defended or discontinued. 2010, c. 15, s. 183 (2).

Exception for a religious corporation

(3) The court shall not make an order under subsection (1) if the court is satisfied that the corporation is a religious corporation. 2010, c. 15, s. 183 (3).

Powers of court in derivative actions

184 In connection with an action brought or intervened in as a result of an application under subsection 183 (1), the court may at any time make any order that it thinks fit, including an order,

- (a) authorizing the complainant or any other person to control the conduct of the action;
- (b) giving directions for the conduct of the action;
- (c) directing that any amount adjudged payable by a defendant in the action shall be paid, in whole or in part, directly to former or present members and debt obligation holders of the corporation or its subsidiary instead of to the corporation or its subsidiary; and
- (d) requiring the corporation or its subsidiary to pay reasonable legal costs incurred by the complainant in connection with the action. 2010, c. 15, s. 184.

Stay, dismissal, etc., of derivative action

Members' approval of breach not determinative

185 (1) An application made or an action brought or intervened in under this Part shall not be stayed or dismissed by reason only that it is shown that an alleged breach of a right or duty owed to the corporation or its subsidiary has been or might be approved by the members of that body corporate, but evidence of approval by the members may be taken into account by the court in making an order under section 184. 2010, c. 15, s. 185 (1).

Court approval required

(2) An application made or an action brought or intervened in under this Part shall not be stayed, discontinued, settled or dismissed for want of prosecution without the approval of the court given on any terms that the court thinks fit and, if the court determines that the interests of any complainant may be substantially affected by the stay, discontinuance, settlement or dismissal, the court may order any party to the application or action to give notice to the complainant. 2010, c. 15, s. 185 (2).

No security for costs

(3) A complainant is not required to give security for costs in any application made or action brought or intervened in under this Part. 2010, c. 15, s. 185 (3).

Interim costs

(4) In an application made or an action brought or intervened in under this Part, the court may at any time order the corporation or its subsidiary to pay to the complainant interim costs, including legal costs and

disbursements, but the complainant may be held accountable for those interim costs on final disposition of the application or action. 2010, c. 15, s. 185 (4).

Application to court to rectify records

186 (1) If the name of a person is alleged to be or to have been wrongly entered or retained in, or wrongly deleted or omitted from, the registers or other records of a corporation, the corporation, a debt obligation holder, director, officer or member of the corporation or any aggrieved person may apply to the court for an order that the registers or records be rectified. 2010, c. 15, s. 186 (1).

Powers of court

(2) On an application under this section, the court may make any order that it thinks fit, including an order,

- (a) requiring the registers or other records of the corporation to be rectified;
- (b) restraining the corporation from calling or holding a meeting of the members before that rectification;
- (c) determining the right of a party to the proceedings to have their name entered or retained in, or deleted or omitted from, the registers or records of the corporation; and
- (d) compensating a party who has incurred a loss. 2010, c. 15, s. 186 (2).

Rights of dissenting members

187 (1) Subject to subsection (8) and to section 119, if a corporation that is not a public benefit corporation resolves to,

- (a) amend its articles to add, remove or change any restriction upon the activity or activities that the corporation may carry on or upon the powers that the corporation may exercise;
- (b) amalgamate with another corporation;
- (c) be continued under the laws of another jurisdiction;
- (d) be continued under the *Co-operative Corporations Act*; or
- (e) sell, lease or exchange all or substantially all its property,

a member entitled to vote on the resolution may dissent. 2010, c. 15, s. 187 (1).

Exception

(2) A member of a corporation incorporated before the day this section comes into force is not entitled to dissent under this section in respect of an amendment of a provision in the articles of the corporation to bring the provision into conformity with this Act. 2010, c. 15, s. 187 (2).

Objection

(3) A dissenting member shall give the corporation, at or before any meeting at which a resolution referred to in subsection (1) is to be voted on, an objection to the resolution, unless the corporation did not give notice to the member of the purpose of the meeting or of the member's right to dissent. 2010, c. 15, s. 187 (3).

Same

(4) The execution or exercise of a proxy does not constitute an objection for purposes of subsection (3). 2010, c. 15, s. 187 (4).

Notice of adoption of resolution

(5) Within 10 days after the members adopt the resolution, the corporation shall give notice that the resolution has been adopted to each member who has filed an objection, but such notice is not required to be given to any member who voted for the resolution or who has withdrawn the objection. 2010, c. 15, s. 187 (5).

Same

(6) The notice must set out the rights of the dissenting member and the procedures to be followed to exercise those rights. 2010, c. 15, s. 187 (6).

Demand for payment of fair value

(7) A dissenting member entitled to receive notice under subsection (5) shall, within 20 days after receiving the notice, or, if the member does not receive notice, within 20 days after learning that the resolution has been adopted, give the corporation a notice containing,

- (a) the member's name and address; and
- (b) a demand for payment of the fair value of the member's membership interest. 2010, c. 15, s. 187 (7).

Member's right to be paid fair value

(8) In addition to any other right the member may have, but subject to subsection (26), a member who complies with this section is entitled, when the action approved by the resolution from which the member dissents becomes effective, to be paid by the corporation the fair value of the membership interest, including any capital contribution, held by the member in respect of which the member dissents, determined as of the close of business on the day before the resolution was adopted. 2010, c. 15, s. 187 (8).

Limitation

(9) A dissenting member who fails to comply with subsections (3) and (7) has no right to make a claim under this section. 2010, c. 15, s. 187 (9).

Termination of rights of dissenting member as member

(10) On giving a notice under subsection (7), a dissenting member ceases to have any rights as a member other than the right to be paid the fair value of the member's membership interest as determined under this section except where,

- (a) the dissenting member withdraws notice before the corporation makes an offer under subsection (11);
- (b) the corporation fails to make an offer in accordance with subsection (11) and the dissenting member withdraws notice; or
- (c) the directors revoke the resolution dissented to or take action to undo any action taken under the resolution,

in which case the dissenting member's rights are reinstated as of the date the dissenting member gave the notice referred to in subsection (7). 2010, c. 15, s. 187 (10).

Offer to pay

(11) A corporation shall, not later than seven days after the later of the day on which the action approved by the resolution is effective and the day the corporation received the notice referred to in subsection (7), give each dissenting member who has given notice under subsection (7),

- (a) an offer to pay for the dissenting member's membership interest in an amount considered by the directors of the corporation to be its fair value, accompanied by a statement showing how the fair value was determined; or
- (b) if subsection (26) applies, a notification that it is unable lawfully to pay dissenting members for their membership interest. 2010, c. 15, s. 187 (11).

Same

(12) Every offer made under subsection (11) for the membership interests of members of the same class must be on the same terms. 2010, c. 15, s. 187 (12).

Same

(13) Subject to subsection (26), a corporation shall pay for the membership interest of a dissenting member within 10 days after an offer made under subsection (11) has been accepted, but any such offer lapses if the corporation does not receive an acceptance of it within 30 days after the offer has been made. 2010, c. 15, s. 187 (13).

Application to court to fix fair value

(14) If a corporation fails to make an offer under subsection (11) or if a dissenting member fails to accept such an offer, the corporation may, within 50 days after the action approved by the resolution is effective or within such further period as the court may allow, apply to the court to fix a fair value for the membership interest of any dissenting member. 2010, c. 15, s. 187 (14).

Same

(15) If a corporation fails to apply to the court under subsection (14), a dissenting member may apply to the court for the same purpose within a further period of 20 days or such other period as the court may allow. 2010, c. 15, s. 187 (15).

Costs

(16) If a corporation fails to comply with subsection (11), then the costs of a member's application under subsection (15) are to be borne by the corporation unless the court orders otherwise. 2010, c. 15, s. 187 (16).

Same

(17) A dissenting member is not required to give security for costs in an application made under subsection (14) or (15). 2010, c. 15, s. 187 (17).

Notice of hearing to members

(18) Before making application to the court under subsection (14) or not later than seven days after receiving notice of an application to the court under subsection (15), as the case may be, a corporation shall give notice to each dissenting member who, at the date on which the notice is given,

- (a) has given the corporation the notice referred to in subsection (7); and
- (b) has not accepted an offer made by the corporation under subsection (11), if such an offer was made, of the date, place and consequences of the application and of the dissenting member's right to appear and be heard in person or by counsel, and the corporation shall give a similar notice to each dissenting member who, after the date of the first mentioned notice and before termination of the proceedings commenced by the application, satisfies the conditions set out in clauses (a) and (b) within three days after the dissenting member satisfies those conditions. 2010, c. 15, s. 187 (18).

Parties joined

(19) All dissenting members who satisfy the conditions set out in subsection (18) are deemed to be joined as parties to an application under subsection (14) or (15) on the later of the date on which the application is brought and the date on which they satisfy the conditions, and are bound by the decision made by the court in the proceedings commenced by the application. 2010, c. 15, s. 187 (19).

Same

(20) Upon an application to the court under subsection (14) or (15), the court may determine whether any other person is a dissenting member who should be joined as a party, and the court shall fix a fair value for the membership interests of all dissenting members. 2010, c. 15, s. 187 (20).

Appraisers

(21) The court may in its discretion appoint one or more appraisers to assist the court in fixing a fair value for the membership interests of the dissenting members. 2010, c. 15, s. 187 (21).

Final order

(22) The final order of the court in the proceedings commenced by an application under subsection (14) or (15) must be rendered against the corporation and in favour of each dissenting member who, whether before or after the date of the order, complies with the conditions set out in clauses (18) (a) and (b). 2010, c. 15, s. 187 (22).

Interest

(23) The court may in its discretion allow a reasonable rate of interest on the amount payable to each dissenting member from the date the action approved by the resolution is effective until the date of payment. 2010, c. 15, s. 187 (23).

Corporation unable to pay

(24) If subsection (26) applies, the corporation shall, within 10 days after an order is made under subsection (22), notify each dissenting member that it is unable lawfully to pay dissenting members for their membership interests. 2010, c. 15, s. 187 (24).

Same

(25) If subsection (26) applies, a dissenting member, by notice sent to the corporation within 30 days after receiving a notice under subsection (24), may,

- (a) withdraw a notice of dissent, in which case the corporation is deemed to consent to the withdrawal and the member's full rights are reinstated; or
- (b) retain a status as a claimant against the corporation, to be paid as soon as the corporation is lawfully able to do so or, in a liquidation, to be ranked subordinate to the rights of creditors of the corporation but in priority to its members. 2010, c. 15, s. 187 (25).

Same

(26) A corporation shall not make a payment to a dissenting member under this section if there are reasonable grounds for believing that,

- (a) the corporation is or, after the payment would be, unable to pay its liabilities as they become due; or
- (b) the realizable value of the corporation's assets would be less than the aggregate of its liabilities as a result of the payment to the dissenting member. 2010, c. 15, s. 187 (26).

Members not entitled

(27) Upon application by a corporation that proposes to take any of the actions referred to in subsection (1), the court may, if satisfied that the proposed action is not in all the circumstances one that should give rise to the rights arising under subsection (8), by order declare that those rights will not arise upon the taking of the proposed action, and the order may be subject to compliance upon the terms and conditions that the court thinks fit. 2010, c. 15, s. 187 (27).

Directions by court to Director

188 The Director may apply to the court for directions in respect of any matter concerning the Director's duties under this Act and on such application, the court may give any directions and make any further order that it thinks fit. 2010, c. 15, s. 188.

Refusal to endorse if corporation in default

188.1 Despite any provision of this Act requiring the Director to endorse a certificate or an authorization, the Director may refuse to do so if a corporation is in default of a filing requirement under the *Corporations Information Act* or of a registration requirement under the *Business Names Act* or has any unpaid fees or penalties outstanding under this Act, the *Corporations Information Act* or the *Business Names Act*. 2017, c. 20, Sched. 8, s. 42.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 42 - 19/10/2021

Notice of refusal by Director

189 (1) If the Director refuses to accept any document that takes effect under this Act on its acceptance or on the issuance of a certificate or other document, the Director shall give notice of the refusal to the person who sent the document, giving reasons. 2010, c. 15, s. 189 (1).

Deemed refusal

(2) If the Director does not, within six months after receiving a document, accept the document, issue a certificate or other document or give a notice of refusal, the Director is deemed for the purposes of section 190 to have refused to accept the document. 2010, c. 15, s. 189 (2).

Appeal from Director's decision

190 (1) A person aggrieved by any of the following decisions of the Director may appeal the decision to the Divisional Court by notice of appeal:

1. To refuse to issue a certificate by endorsing any articles or other document required by this Act to be filed with the Director.
2. To issue, or to refuse to issue, a certificate of amendment under section 12.
3. To refuse to endorse an authorization under section 116 or 117.
4. To issue an order under section 169. 2010, c. 15, s. 190 (1); 2017, c. 20, Sched. 8, s. 43.

Notice to Director

(2) The aggrieved person shall also give the notice of appeal to the Director within 30 days after the date of the Director's decision. 2010, c. 15, s. 190 (2).

Certificate of Director

(3) The Director shall certify to the Divisional Court,

- (a) the decision of the Director together with a statement of the reasons for the decision;
- (b) the record of any hearing; and
- (c) all written submissions to the Director or other material that is relevant to the appeal. 2010, c. 15, s. 190 (3).

Representation

(4) The Director is entitled to be heard, by counsel or otherwise, upon the argument of an appeal under this section. 2010, c. 15, s. 190 (4).

Court order

(5) Where an appeal is taken under this section, the Divisional Court may by its order direct the Director to make such decision or to do such other act as the Director is authorized and empowered to do under this Act and as the court thinks proper, having regard to the material and submissions before it and to this Act, and the Director shall make such decision or do such act accordingly. 2010, c. 15, s. 190 (5).

Director may make further decision

(6) Despite an order of the Divisional Court under subsection (5), the Director has power to make any further decision upon new material or where there is a material change in the circumstances, and every such decision is subject to this section. 2010, c. 15, s. 190 (6).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 43 - 14/11/2017

Compliance or restraining order

191 On the application of a complainant or a creditor of a corporation, the court may make an order directing the corporation or any director, officer, employee, agent, auditor, trustee, receiver, receiver-manager or liquidator of the corporation to comply with this Act, the regulations or the articles or by-laws of the corporation or restraining any such person from acting in breach of them and may make any further order that it thinks fit. 2010, c. 15, s. 191.

Appeals

192 An appeal lies to the Divisional Court from any order made by the court under this Act. 2010, c. 15, s. 192.

Offence

193 (1) Every person who contravenes a provision of this Act, other than clause 43 (2) (b), or the regulations is guilty of an offence and is liable to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months, or to both. 2010, c. 15, s. 193 (1).

Offences — false or misleading statements

(2) A person who makes, or assists in making, a false or misleading statement in a document required under this Act to be filed with the Director or given to any other person is guilty of an offence and liable to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months, or to both. 2010, c. 15, s. 193 (2).

Offence — use of information

(3) A person who uses information obtained from a register of members or a list of members required under this Act for a purpose other than those specified in subsection 96 (5) without the permission of the

member about whom information is being used is guilty of an offence and liable to a fine of not more than \$25,000 or to imprisonment for a term of not more than six months, or to both. 2010, c. 15, s. 193 (3).

Directors and officers

(4) If a body corporate commits an offence under this section, any director or officer of the body corporate who authorized, permitted or acquiesced in the commission of the offence is a party to and guilty of the offence and is liable to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months, or to both, whether or not the body corporate has been prosecuted or convicted. 2010, c. 15, s. 193 (4).

Due diligence

(5) No person shall be convicted of an offence under this section if the person establishes that they exercised due diligence to prevent the commission of the offence. 2010, c. 15, s. 193 (5).

Order to comply

194 (1) If a person is guilty of an offence under this Act, any court in which proceedings in respect of the offence are taken may, in addition to any punishment it may impose, order that person to comply with the provisions of this Act or the regulations for the contravention of which the person has been convicted. 2010, c. 15, s. 194 (1).

Limitation period

(2) A prosecution for an offence under this Act may be instituted at any time within but not later than two years after the time when the offence was committed. 2010, c. 15, s. 194 (2).

Civil remedy not affected

(3) No civil remedy for an act or omission is suspended or affected by reason that the act or omission is an offence under this Act. 2010, c. 15, s. 194 (3).

PART XV GENERAL

Definitions

195 In this Part,

“document” includes any communication required or permitted by this Act, including consents and permissions, reasons, notices and notifications, disclosures, statements by directors under subsection 27 (1) or by auditors under subsection 75 (1), dissents, objections, resolutions, an offer under section 187 and a delegation under section 206; (“document”)

“electronic”, in respect of a document, includes a document created, recorded, transmitted or stored in digital form or in other intangible form by electronic, magnetic or optical means or by any other means that has capabilities for creation, recording, transmission or storage similar to those means. (“électronique”) 2010, c. 15, s. 195.

Notice, etc., given to members and directors

196 (1) A notice or other document required or permitted by this Act, the regulations, the articles or the by-laws to be given to a member or director of a corporation may be given to,

- (a) a member at the member’s latest address as shown in the records of the corporation;

- (b) a director at his or her latest address as shown in the records of the corporation or in the most recent notice or return filed under the *Corporations Information Act*, whichever is the more current. 2010, c. 15, s. 196 (1).

Named director presumed to be director

(2) A director named in the articles or the most recent return or notice filed under the *Corporations Information Act* is presumed for the purposes of this Act to be a director of the corporation. 2010, c. 15, s. 196 (2).

Notice to member is returned

(3) If a corporation gives a notice or other document to a member in accordance with subsection (1) and the notice or document is returned on three consecutive occasions because the member cannot be found, the corporation is not required to give any further notices or other documents to the member until the member provides the corporation with a document setting out the member's address. 2010, c. 15, s. 196 (3).

Application to court

(4) If it is impractical or impossible to comply with subsection (1), a person may apply to the court for such order as the court thinks fit. 2010, c. 15, s. 196 (4).

Notice, etc., given to corporation

197 (1) Except where otherwise provided in this Act or the regulations, a notice or other document required or permitted by this Act or the regulations to be given to a corporation may be given to the corporation at its registered office as shown on the records of the Director. 2010, c. 15, s. 197.

Notice, etc., sent by Director

(2) A notice or other document that is required or permitted by this Act or the regulations to be sent by the Director may be sent by ordinary mail or by any other method, including registered mail, certified mail or prepaid courier, to an address referred to in this section or section 196 if there is a record that the notice or document has been sent. 2017, c. 20, Sched. 8, s. 44.

Same

(3) A notice or other document referred to in subsection (2) may be sent by any telephonic or electronic means if there is a record that the notice or other document has been sent and, for greater certainty, the sending of a notice or other document by telephonic or electronic means does not require the consent of the intended recipient. 2017, c. 20, Sched. 8, s. 44.

Deemed receipt

(4) A notice or other document sent by the Director by a method described in subsection (2) is deemed to have been received by the intended recipient on the earlier of,

- (a) the day the intended recipient actually receives it; or
- (b) the fifth business day after the day it is sent. 2017, c. 20, Sched. 8, s. 44.

Same

(5) A notice or other document sent by the Director by a method described in subsection (3) is deemed to have been received by the intended recipient on the earlier of,

- (a) the day the intended recipient actually receives it; or

- (b) the first business day after the day the transmission is sent by the Director. 2017, c. 20, Sched. 8, s. 44.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 44 - 19/10/2021

Waiver of notice and abridgement of times

198 If a notice or other document is required by this Act or the regulations to be given, the person entitled to the notice or other document may waive that entitlement or may consent to abridge the time for the giving of the notice or other document at any time in the manner set out in the regulations. 2010, c. 15, s. 198.

Corporate certificate

Who may sign

199 (1) A certificate issued on behalf of a corporation stating any fact that is set out in the articles, the by-laws, the minutes of the meetings of the directors, of a committee of directors, of the members or of a committee of members, or a contract to which the corporation is a party may be signed by a director or an officer. 2010, c. 15, s. 199 (1).

Evidence

(2) When introduced as evidence in any civil, criminal, administrative, investigative or other action or proceeding,

- (a) a certificate referred to in subsection (1);
- (b) a certified extract from a register of a corporation required to be maintained by this Act; or
- (c) a certified copy of minutes or extract from minutes of a meeting of the members or a committee of members or directors or a committee of directors,

is, in the absence of evidence to the contrary, proof of the facts so certified without proof of the signature or official position of the person appearing to have signed the certificate. 2010, c. 15, s. 199 (2).

Exception

(2.1) Subsection (2) does not apply to the register described in clause 92 (1) (j). 2015, c. 38, Sched. 7, s. 55 (17).

Register as evidence

(3) An entry in a register of members is, in the absence of evidence to the contrary, proof that the person is a member of the corporation. 2010, c. 15, s. 199 (3).

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (17) - 19/10/2021

Search, etc., of documents kept by Director

200 (1) A person who has paid the required fee is entitled, using any search method approved by the Director, to search and obtain copies of any document required by this Act or the regulations to be filed with or given to the Director. 2017, c. 20, Sched. 8, s. 45.

Copies

(2) The Director shall, upon receipt of the required fee, give any person a copy or a certified copy of a document required by this Act or the regulations to be filed with or given to the Director. 2017, c. 20, Sched. 8, s. 45.

Privileged documents

(3) Subsections (1) and (2) do not apply in respect of an inspector's report filed with or given to the Director under subsection 174 (6) that the court has ordered not to be made available to the public. 2017, c. 20, Sched. 8, s. 45.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 45 - 19/10/2021

Requirements re articles filed with the Director

201 (1) If this Act permits or requires articles to be filed with the Director, unless otherwise provided in this Act, the regulations or the Director's requirements,

- (a) if the articles are filed with the Director in paper format,
 - (i) one set of the original articles must be filed in the approved form, and
 - (ii) the set of original articles referred to in subclause (i) must be signed by two directors or officers of the corporation or, in the case of articles of incorporation, by all its incorporators;
- (b) if the articles are filed with the Director in an electronic format,
 - (i) the articles must be filed in a format that is prescribed by the Minister or required by the Director, and
 - (ii) the articles referred to in subclause (i) must meet any signature or authorization requirements established by the Director under subsection 210.2 (1). 2017, c. 20, Sched. 8, s. 46.

Director's duties

(2) Upon receiving articles completed in accordance with clause (1) (a) or (b), any other required documents and information and the required fee, the Director shall, unless otherwise provided in this Act, the regulations or the Director's requirements and subject to his or her discretion under this Act and to subsection (1),

- (a) endorse the articles with a certificate setting out the day, month and year of endorsement and the corporation number;
- (b) file the articles endorsed with the certificate in the records maintained under section 203; and
- (c) send or otherwise make available to the corporation or its representative a copy of the articles endorsed with the certificate. 2017, c. 20, Sched. 8, s. 46.

Date of certificates

(3) A certificate issued under subsection (2), other than a certificate of arrangement, must be dated as of,

- (a) the day the Director receives,
 - (i) the articles completed in accordance with clause (1) (a) or (b),
 - (ii) all other required documents executed in accordance with this Act, the regulations and the Director's requirements,

- (iii) all other required information, and
- (iv) the required fee; or
- (b) any later date that is acceptable to the Director and specified by the person who submitted the articles or by the court. 2017, c. 20, Sched. 8, s. 46.

Effective date

(4) A certificate issued under this section is effective on the date shown in the certificate, even if any action required to be taken by the Director under this Act with respect to the issuance of the certificate is taken at a later date. 2017, c. 20, Sched. 8, s. 46.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 46 - 19/10/2021

Errors in certificates, etc.

202 (1) If a certificate or other document issued or endorsed under this Act, or letters patent, supplementary letters patent or any other document issued or endorsed under a predecessor of this Act, contains an error, or if a certificate or other document has been endorsed or issued in respect of articles or any other documents that contain an error,

- (a) the corporation or its directors or members may apply to the Director for a corrected certificate or other document and, if requested by the Director, shall surrender the certificate or other document and the related articles or documents to the Director within the time period specified by the Director; or
- (b) the Director may notify the corporation that a corrected certificate or other document may be required and the corporation shall, if requested by the Director, surrender the certificate or other document and the related articles or documents to the Director within the time period specified by the Director. 2017, c. 20, Sched. 8, s. 47 (1).

(2) REPEALED: 2017, c. 20, Sched. 8, s. 47 (1).

Director to endorse corrected certificate, etc.

(3) After giving the corporation an opportunity to be heard in respect of an error described in subsection (1) and if the Director is of the opinion that it is appropriate to do so and is satisfied that any steps required by the Director have been taken by the corporation, the Director shall endorse a corrected certificate or other document. 2017, c. 20, Sched. 8, s. 47 (2).

Date on certificate

(4) A corrected certificate or other document endorsed under subsection (3) may bear the date of the certificate it replaces. 2010, c. 15, s. 202 (4); 2017, c. 20, Sched. 8, s. 47 (3).

Same

(4.1) If a correction is made with respect to the date of the certificate, the corrected certificate shall bear the corrected date. 2017, c. 20, Sched. 8, s. 47 (4).

Appeal

(5) A decision of the Director under subsection (3) may be appealed to the Divisional Court, which may order the Director to change his or her decision and may make any further order that it thinks fit. 2010, c. 15, s. 202 (5).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 47 (1, 4) - 19/10/2021; 2017, c. 20, Sched. 8, s. 47 (2, 3) - 14/11/2017

Form of Director's records

203 (1) Records required by this Act to be prepared and maintained by the Director may be in paper form, in electronic form or in photographic film form, or may be entered or recorded by any system of mechanical or electronic data processing or information storage that is capable of reproducing required information in an accurate and intelligible form within a reasonable time. 2010, c. 15, s. 203 (1).

Admission as evidence

- (2) If records maintained by the Director are prepared and maintained other than in written form,
- (a) the Director shall give any copy required to be given under subsection 200 (2) in intelligible written or other form; and
 - (b) a report reproduced from those records, if it is certified by the Director is, without proof of the office or signature of the Director, admissible in evidence. 2010, c. 15, s. 203 (2).

Copy in lieu of document

(3) The Director is not required to produce any document if a copy of the document is given in compliance with clause (2) (a). 2010, c. 15, s. 203 (3).

Documents may be publicly available

- (4) The Director may publish or otherwise make available to the public,
- (a) any notices or other documents sent by the Director under this Act; and
 - (b) any documents required by this Act, the regulations or the Director to be sent to the Director under this Act, except the documents referred to in subsection 174 (6) that the court has ordered not be available to the public. 2017, c. 20, Sched. 8, s. 48.

Inability to receive filings in electronic system

(5) Despite any regulation made under paragraph 4 of subsection 208 (1), if the Director is of the opinion that it is not possible, for any reason, to receive articles, applications and other documents and information in an electronic format in an electronic system maintained under subsection (1) of this section, the Director may require that they be filed in paper format alone in accordance with the Director's requirements, if any, or in another electronic format approved by the Director. 2017, c. 20, Sched. 8, s. 48.

Same, retaining filings and requests until system is operational

(6) If the Director is of the opinion that it is not possible, for any reason, to endorse or issue articles, applications or other documents using an electronic system maintained under subsection (1), the Director may retain articles, applications and other documents that have been filed until it is possible for the Director to endorse or issue them in accordance with this Act, the regulations and the Director's requirements, if any. 2017, c. 20, Sched. 8, s. 48.

Same, searches

(7) If the Director is of the opinion that it is not possible, for any reason, for searches to be made of an electronic system maintained under subsection (1), the Director may retain search requests that have been filed until it is possible for searches to be made. 2017, c. 20, Sched. 8, s. 48.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 48 - 19/10/2021

Accepting copy of notice or other document

204 (1) If a notice or other document is required to be filed with or given to the Director under this Act, the Director may accept a copy of it if it meets the Director's requirements established under this Act. 2020, c. 7, Sched. 14, s. 1.

Articles and applications

(2) Subsection (1) does not apply to articles or applications filed by in-person delivery or mail unless, under this Act, the Director permits a copy of such articles or applications to be filed instead of the original. 2020, c. 7, Sched. 14, s. 1.

Copy deemed original

(3) A copy referred to in subsection (1) is deemed to satisfy any requirements under this Act for an original to be sent to the Director. 2020, c. 7, Sched. 14, s. 1.

Endorsement or issuance by Director

(4) An endorsement or issuance by the Director under this Act in respect of a notice or other document, including articles and applications, is deemed to comply with requirements under this Act for endorsement or issuance if it complies, with necessary modifications, with all the requirements of this Act other than any requirements respecting originals, duplicates and number of documents. 2020, c. 7, Sched. 14, s. 1.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 49 (1, 2) - no effect - see 2020, c. 7, Sched. 14, s. 4 - 12/05/2020

2020, c. 7, Sched. 14, s. 1 - 19/10/2021

Signatures

204.0.1 For greater certainty, in respect of requirements under this Act respecting the signing of articles, applications and other documents filed with the Director, any articles, applications and other documents that meet the Director's requirements established under this Act are deemed to satisfy any requirements for a signature under this Act. 2020, c. 7, Sched. 14, s. 1.

Section Amendments with date in force (d/m/y)

2020, c. 7, Sched. 14, s. 1 - 19/10/2021

Note: On the later of the day section 9 of Schedule 1 (*Alternative Filing Methods for Business Act, 2020*) to the *COVID-19 Response and Reforms to Modernize Ontario Act, 2020* comes into force and the day that subsection 4 (1) of this Act comes into force, the Act is amended by adding the following section: (See: 2020, c. 7, Sched. 14, s. 2)

Documents filed under *Alternative Filing Methods for Business Act, 2020*

204.0.2 Documents filed by a method specified under the *Alternative Filing Methods for Business Act, 2020*, as it read immediately before it was repealed, are deemed to have been filed by in-person delivery or mail for the purposes of this Act. 2020, c. 7, Sched. 14, s. 2.

Section Amendments with date in force (d/m/y)

2020, c. 7, Sched. 14, s. 2 - not in force

Filing by fax

204.1 Despite any regulation made under section 208, articles, applications and other documents may be filed by fax only with the Director's consent. 2017, c. 20, Sched. 8, s. 50.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 50 - 19/10/2021

Electronic version prevails

204.2 (1) If articles or an application are filed with the Director in an electronic format and there is a conflict between the electronic version and any other version of the articles or application, the electronic version of the articles endorsed with a certificate under this Act and recorded in an electronic system maintained under section 203 or the electronic version of the application endorsed with an authorization under section 116 or 117 and recorded in an electronic system maintained under section 203, or a printed copy of the applicable electronic version, prevails over any other version of the articles or application that may exist, regardless of whether the other version of the articles or application has been executed in accordance with this Act, the regulations and the Director's requirements. 2017, c. 20, Sched. 8, s. 50.

Same, prescribed documents

(2) If a prescribed document is filed in an electronic format and there is a conflict between the electronic version and any other version of the document, the electronic version of the document recorded in an electronic system maintained under section 203, or a printed copy of the electronic version, prevails over any other version of the document that may exist, regardless of whether the other version of the document has been executed in accordance with this Act, the regulations and the Director's requirements. 2017, c. 20, Sched. 8, s. 50.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 50 - 19/10/2021

Affidavits, etc., required by Director

205 The Director may require any fact relevant to the performance of the Director's duties under this Act or the regulations to be verified by affidavit or otherwise. 2010, c. 15, s. 205.

Delegation of Director's duties and powers

206 The Director may delegate any or all of the Director's duties and powers under this Act to any person, subject to any restrictions set out in the delegation. 2017, c. 20, Sched. 8, s. 51.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 51 - 19/10/2021

Director's certificates, etc.

206.1 (1) If this Act requires or authorizes the Director to endorse or issue a certificate, including a certificate as to any fact, or a certified copy of a document, the certificate or certified copy must be signed by the Director or by a public servant employed under Part III of the *Public Service of Ontario Act, 2006* and designated by the regulations. 2017, c. 20, Sched. 8, s. 51.

Evidence

(2) A certificate or certified copy referred to in subsection (1), when introduced as evidence in any civil, criminal, administrative, investigative or other action or proceeding, is, in the absence of evidence to the

contrary, proof of the facts so certified without personal appearance to prove the signature or official position of the person appearing to have signed the certificate. 2017, c. 20, Sched. 8, s. 51.

Reproduction of signature

(3) For the purposes of this section, any signature of the Director or of a public servant may be printed or otherwise mechanically or electronically reproduced. 2017, c. 20, Sched. 8, s. 51.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 51 - 19/10/2021

Agreements with authorized persons

206.2 (1) In this section,

“business filing services” includes any of the duties and powers of the Director and related services. 2017, c. 20, Sched. 8, s. 51.

Agreements to provide business filing services

(2) The Minister or a person designated by the Minister may, on behalf of the Crown in right of Ontario, enter into one or more agreements authorizing a person or entity to provide business filing services on behalf of the Crown, the government, the Minister, the Director or other government official. 2017, c. 20, Sched. 8, s. 51.

Not Crown agent

(3) A person or entity that has entered into an agreement under subsection (2) for the provision of business filing services is not an agent of the Crown for any purpose despite the *Crown Agency Act*, unless a regulation provides otherwise. 2017, c. 20, Sched. 8, s. 51.

Use, etc., of records and information

(4) An agreement entered into under subsection (2) may also include provisions respecting the use, disclosure, sale or licensing of records and information required under this Act. 2017, c. 20, Sched. 8, s. 51.

Discretion to delegate unaffected by agreement

(5) An agreement entered into under subsection (2) does not affect the Director’s power to delegate any duties or powers under section 206. 2017, c. 20, Sched. 8, s. 51.

No power to waive or refund fees for services

(6) A person or entity that has entered into an agreement under subsection (2) for the provision of business filing services may not waive or refund all or part of any fee for such a service that is payable to the Province of Ontario, but the person or entity may pay all or part of the fee on behalf of the person or entity to whom the service was provided. 2017, c. 20, Sched. 8, s. 51.

Deemed date of receipt by Director

(7) Articles, applications and other documents and information sent to a person or entity that has entered into an agreement under subsection (2), that authorizes the person or entity to receive articles, applications and other documents and information on behalf of the Director, are deemed to be received by the Director on the date that they are received by the authorized person or entity. 2017, c. 20, Sched. 8, s. 51.

Agreements for use, etc., of records and information

(8) The Minister or the Director, or a person designated by the Minister or the Director, may enter into an agreement with any person or entity respecting the use, disclosure, sale or licensing of records and information required under this Act. 2017, c. 20, Sched. 8, s. 51.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 51 - 19/10/2021

Property of Crown

206.3 The records and information filed with and maintained by the Director under this Act are the property of the Crown. 2017, c. 20, Sched. 8, s. 51.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 51 - 19/10/2021

Transition

207 (1) Except as provided in subsection (3), any provision in letters patent, supplementary letters patent, by-laws or any special resolution of a corporation that was valid immediately before the day this section comes into force and that is not in conformity with this Act continues to be valid and in effect until the third anniversary of the day this section comes into force. 2017, c. 20, Sched. 8, s. 52.

Deemed amendment after three years

(2) Except as provided in subsection (3), a provision described in subsection (1) that has not been amended to bring it into conformity with this Act is deemed to be amended to the extent necessary to bring it into conformity with this Act on the third anniversary of the day this section comes into force. 2017, c. 20, Sched. 8, s. 52.

Extended period of validity, certain by-laws and special resolutions

(3) The following provisions contained in a corporation's by-laws or a special resolution that were valid immediately before the day this section comes into force and that are not, on or after the day this section comes into force, removed and added to its articles to bring them into conformity with this Act, continue to be valid and in effect until the day articles of amendment are endorsed, whether before, on or after the third anniversary of the day this section comes into force, to add the provision to the articles with any amendments necessary to bring it into conformity with this Act:

1. A provision respecting the number of directors of the corporation.
2. A provision providing for two or more classes or groups of members.
3. A provision respecting voting rights of members.
4. A provision respecting delegates made pursuant to section 130 of the *Corporations Act*.
5. A provision respecting the distribution of the remaining property of a corporation that is not a public benefit corporation on winding up or dissolution. 2017, c. 20, Sched. 8, s. 52.

Amendment of letters patent, etc.

(4) For greater certainty, a corporation may, to come into conformity with this Act,

- (a) amend, by articles of amendment, a provision in its letters patent or supplementary letters patent;
and

- (b) amend, remove or replace, under this Act, a provision in its by-laws or a special resolution, including the revocation of a provision required by this Act to be contained in the articles and not in the by-laws or special resolution. 2017, c. 20, Sched. 8, s. 52.

Restated articles

- (5) A corporation shall not restate its articles under section 109 unless,
 - (a) the articles of the corporation are in conformity with this Act and the regulations; and
 - (b) if the articles have been deemed to be amended under subsection (2) or under subsection 167 (5.1), the corporation has amended its articles to bring them into conformity with this Act and the regulations in accordance with this section. 2017, c. 20, Sched. 8, s. 52.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 52 - 19/10/2021

LG in C regulations

207.1 The Lieutenant Governor in Council may make regulations prescribing provisions of this Act and the regulations that are to apply to corporations sole with the modifications, if any, that the regulations specify. 2017, c. 20, Sched. 8, s. 52.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 52 - 19/10/2021

Minister's regulations

208 (1) The Minister may make regulations,

1. prescribing or governing any matter referred to in this Act as prescribed or that is required or permitted to be done in accordance with or as provided in the regulations for which a specific power is not otherwise provided;
2. respecting and governing the content, form, format and filing of articles, applications and other documents and information filed with or issued by the Director and the form, format and payment of fees;
3. respecting and governing the manner of completion, submission and acceptance of articles, applications and other documents and information filed with the Director, the payment of fees and the determination of the date of receipt;
4. designating articles, applications and other documents and information to be filed with the Director,
 - i. in paper or electronic format,
 - ii. in electronic format alone, or
 - iii. in paper format alone;
5. subject to any terms and conditions specified in the regulation, prescribing and governing documents and information that are required to support articles, applications and other forms approved under section 210 and specifying, for each of the formats designated under paragraph 4 of this subsection,
 - i. the documents and information that must be filed with the Director, together with articles, applications and other forms approved under section 210, and

- ii. the documents and information that must be retained by the corporation and, upon receipt of and in accordance with written notice from the Director, and subject to any terms and conditions imposed by the Director, that must be filed with the Director or given to any other person specified in the notice;
- 6. permitting the Director, subject to any terms and conditions imposed by the Director, for each of the formats designated under paragraph 4,
 - i. to require that a document or information prescribed under subparagraph 5 i be retained by the corporation and, upon receipt of and in accordance with written notice from the Director, be filed with the Director or given to any other person specified in the notice,
 - ii. to require that a document or information prescribed under subparagraph 5 ii be filed with the Director, together with articles, applications and other forms approved under section 210, and
 - iii. to require that a document required by this Act to be filed with the Director be retained by the corporation and, upon receipt of and in accordance with written notice from the Director, be filed with the Director or given to any other person specified in the notice;
- 7. governing the terms and conditions that the Director may impose pursuant to a regulation made under subparagraph 5 ii or paragraph 6;
- 8. respecting and governing the endorsement of articles and applications with a certificate or authorization and the issuance of certificates and authorizations by the Director, including rules respecting the endorsement and issuance by electronic means;
- 9. governing the assignment of corporation numbers under section 10;
- 10. prescribing restrictions in respect of corporations' purposes;
- 11. governing corporations' names, including prescribing rules and requirements respecting their form and language, prescribing permitted words, expressions, punctuation and other marks and prescribing prohibited words, expressions, punctuation and other marks;
- 12. prescribing the documents relating to names that must be filed with the Director;
- 13. governing the retention and destruction of articles, applications and other documents and information filed with the Director, including the form and format in which they must be retained;
- 14. governing the form, method and manner in which any notice or other document required or permitted to be made or given under this Act is to be made or given, including rules respecting deemed receipt;
- 15. governing the publication of notices to corporations for the purposes of subsection 170 (1);
- 16. governing the form of documents and information required or permitted to be made, given, filed, kept or retrieved under this Act, including prescribing rules respecting the making, giving, filing, keeping and retrieval of electronic documents;
- 17. prescribing technology standards and requirements for filing electronic documents with and giving electronic documents to a corporation, the members, directors and officers of a corporation or any other person;
- 18. prescribing and governing the form, manner and methods of giving notice and giving or filing other documents to or with a corporation, the members, directors and officers of a corporation or any other person, including prescribing rules respecting deemed receipt;
- 19. governing the publication of the Ministry's standard organizational by-laws under subsection 18 (2);

20. respecting the authorization of any individual by a member corporation or other entity to represent the member at meetings for the purpose of subsection 48 (7);
21. governing the report to be made by auditors and other persons under section 78, including prescribing the standards, as they exist from time to time, of a prescribed accounting body that must be used for the purposes of Part VII;
22. governing the financial statements to be approved by the directors under Part VIII, including prescribing the standards, as they exist from time to time, of a prescribed accounting body that must be used for their preparation;
23. prescribing information to be contained in the registers of directors, officers and members kept by a corporation under subsection 92 (1);
24. prescribing circumstances for the purpose of clause 170 (2.0.1) (c);
25. governing waivers and abridgments of time under section 198, including prescribing the manner in which waivers and abridgements of time may be made;
26. prescribing documents for the purposes of subsection 204.2 (2);
27. prescribing duties and powers of the Director in addition to those set out in this Act;
28. designating public servants employed under Part III of the *Public Service of Ontario Act, 2006*, or classes of them, for the purposes of endorsing and issuing certificates, including certificates as to any fact and certifying true copies of documents required or authorized under this Act;
29. providing that a person or entity that enters into an agreement under subsection 206.2 (2) is an agent of the Crown and specifying the services and purposes for which the person or entity is considered to be an agent of the Crown;
30. defining any word or expression used in this Act that has not already been expressly defined in this Act;
31. prescribing any matter that the Minister considers necessary or advisable for the purposes of this Act;
32. REPEALED: 2017, c. 20, Sched. 8, s. 53 (2).

2017, c. 20, Sched. 8, s. 53 (1, 2).

Rolling incorporation by reference

(2) A regulation made under subsection (1) that incorporates another document by reference may provide that the reference to the document includes amendments made to the document from time to time after the regulation is made. 2017, c. 20, Sched. 8, s. 53 (1).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 53 (1) - 19/10/2021; 2017, c. 20, Sched. 8, s. 53 (2) - 14/11/2020

Regulations, transition

208.1 The Lieutenant Governor in Council may make regulations providing for such transitional matters as the Lieutenant Governor in Council considers necessary or advisable in connection with the implementation of section 55 of the *Forfeited Corporate Property Act, 2015*. 2015, c. 38, Sched. 7, s. 55 (18).

Note: On a day to be named by proclamation of the Lieutenant Governor, section 208.1 of the Act is repealed. (See: 2015, c. 38, Sched. 7, s. 55 (19))

Section Amendments with date in force (d/m/y)

2015, c. 38, Sched. 7, s. 55 (18) - 19/10/2021; 2015, c. 38, Sched. 7, s. 55 (19) - not in force

Fees

209 (1) The Minister may by order require the payment of fees for search reports, copies of documents or information, filing of documents or other services under this Act, approve the amount of those fees and provide for the waiver or refund of all or any part of any of those fees. 2017, c. 20, Sched. 8, s. 54.

Same

(2) Part III (Regulations) of the *Legislation Act, 2006* does not apply to an order made under subsection (1). 2010, c. 15, s. 209 (2).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 54 - 19/10/2021

Forms

210 (1) The Director may require that forms approved by the Director be used for any purpose under this Act. 2010, c. 15, s. 210.

Non-application of *Legislation Act, 2006*

(2) Part III (Regulations) of the *Legislation Act, 2006* does not apply to a requirement established by the Director under subsection (1). 2017, c. 20, Sched. 8, s. 55.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 55 - 19/10/2021

Methods of endorsing and issuing

210.1 The Director may endorse articles and applications with a certificate or authorization and issue certificates, authorizations, certified copies and other documents by any method, and may use or issue validation codes or other systems or methods of validation in respect of the endorsements and issuance. 2017, c. 20, Sched. 8, s. 56.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 56 - 19/10/2021

Requirements established by Director

210.2 (1) The Director may establish requirements,

- (a) respecting and governing the content, form, format and filing of articles, applications and other documents and information filed with or issued by the Director and the form, format and payment of fees;
- (b) respecting and governing the manner of completion, submission and acceptance of articles, applications and other documents and information filed with the Director, the payment of fees and the determination of the date of receipt;

- (c) specifying that articles, applications and other documents and information may be filed with the Director and fees may be paid only by a person authorized by the Director or who belongs to a class of persons authorized by the Director;
- (d) governing the authorization of persons described in clause (c), including,
 - (i) establishing conditions and requirements to be an authorized person,
 - (ii) imposing terms and conditions on an authorization, including terms and conditions governing the filing of articles, applications and other documents and information and the payment of fees, and
 - (iii) requiring any person who applies for an authorization to enter into an agreement with the Director or a person designated by the Director governing the filing of articles, applications and other documents and information;
- (e) specifying whether and which articles, applications and other forms approved under section 210 and supporting documents must be signed, specifying requirements respecting their signing, and governing the form and format of signatures, including establishing rules respecting electronic signatures;
- (f) specifying and governing methods of executing articles, applications, other forms approved under section 210, supporting documents and statements, other than by signing them, and establishing rules respecting those methods;
- (g) specifying requirements for corporations filing articles, applications and other forms approved under section 210, whether electronically or by another method, to keep a properly executed version of them, including records related to an electronic signature if signed by electronic signature, at the registered office in paper or electronic format and, if required by notice from the Director, to provide a copy of the executed version, including records related to an electronic signature, to the Director within the time period set out in the notice;
- (h) if this Act specifies requirements respecting the signing of articles, applications and other documents filed with the Director, specifying and governing alternative requirements for their signing or providing that signing is not required;
- (i) establishing the time and circumstances when articles, applications and other documents and information are considered to be sent to or received by the Director, and the place where they are considered to have been sent or received;
- (j) establishing technology standards and requirements for filing articles, applications and other documents and information in electronic format with the Director and paying fees in electronic format;
- (k) specifying a type of copy, including a type of copy of a court order or other document issued by the court, that may be filed with the Director, and if this Act specifies requirements respecting original articles, applications and other documents filed with the Director, specifying and governing a type of copy that may be filed with the Director instead of an original;
- (l) respecting and governing the endorsement of articles and applications with a certificate or authorization and the issuance of certificates and authorizations by the Director, including rules respecting endorsement and the issuance of certificates by electronic means;
- (m) governing the assignment of corporation numbers under section 10;

- (n) governing searches and search methods of records for the purpose of subsection 200 (1). 2017, c. 20, Sched. 8, s. 56; 2020, c. 7, Sched. 14, s. 3.

Classes

- (2) For the purposes of clause (1) (c), a class may be defined,
- (a) in terms of any attribute or combination of attributes; or
 - (b) as consisting of, including or excluding a specified member. 2017, c. 20, Sched. 8, s. 56.

Non-application of *Legislation Act, 2006*

- (3) Part III (Regulations) of the *Legislation Act, 2006* does not apply to a requirement established by the Director under subsection (1). 2017, c. 20, Sched. 8, s. 56.

Conflict

- (4) If there is a conflict between a requirement established under this section and a regulation made under this Act, the regulation prevails to the extent of the conflict. 2017, c. 20, Sched. 8, s. 56.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 56 - 19/10/2021

2020, c. 7, Sched. 14, s. 3 (1, 2) - 19/10/2021

PART XVI SPECIAL RULES DURING TEMPORARY SUSPENSION PERIOD

Application of Schedule

- 211** (1) The sections of Schedule 1 to this Act apply during the temporary suspension period, as described in subsection (2) for each section. 2021, c. 25, Sched. 17, s. 8 (1).

Temporary suspension period

- (2) The temporary suspension period, as referred to in each section of Schedule 1 to this Act, is the period that begins on the day subsection 4 (1) of the *Not-for-Profit Corporations Act, 2010* comes into force and ends on December 31, 2021 and, if the regulations so provide for the section, a further prescribed period of time immediately following December 31, 2021. 2021, c. 25, Sched. 17, s. 8 (1).

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 57 - 14/11/2017

2021, c. 25, Sched. 17, s. 8 (1) - 19/10/2021; 2021, c. 25, Sched. 17, s. 8 (2) - not in force

Regulations

- 212** (1) The Lieutenant Governor in Council may make regulations prescribing further periods of time for the purposes of subsection 211 (2). 2021, c. 25, Sched. 17, s. 8 (1).

Same

- (2) A regulation under subsection (1) may prescribe a different period of time for different sections of Schedule 1 to this Act and may provide for one or more extensions of a previously prescribed period. 2021, c. 25, Sched. 17, s. 8 (1).

Note: On a day to be named by proclamation of the Lieutenant Governor, Part XVI of the Act is repealed. (See: 2021, c. 25, Sched. 17, s. 8 (2))

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 58 - 14/11/2017

2021, c. 25, Sched. 17, s. 8 (1) - 19/10/2021; 2021, c. 25, Sched. 17, s. 8 (2) - not in force

PART XVII TEMPORARY SUSPENSION PERIOD — TRANSITION

Minister's regulations re transitional matters

213 (1) The Minister may make regulations providing for such transitional matters as the Minister considers necessary or advisable in connection with the application of Schedule 1 to this Act. 2021, c. 25, Sched. 17, s. 8 (1).

Retroactive

(2) A regulation under subsection (1) may be retroactive to a date no earlier than the day subsection 4 (1) of the *Not-for-Profit Corporations Act, 2010* comes into force. 2021, c. 25, Sched. 17, s. 8 (1).

Note: On a day to be named by proclamation of the Lieutenant Governor, Part XVII of the Act is repealed. (See: 2021, c. 25, Sched. 17, s. 8 (3))

Section Amendments with date in force (d/m/y)

2021, c. 25, Sched. 17, s. 8 (1) - 19/10/2021; 2021, c. 25, Sched. 17, s. 8 (3) - not in force

214-248 OMITTED (AMENDS, REPEALS OR REVOKES OTHER LEGISLATION). 2010, c. 15, ss. 214-248; 2017, c. 11, Sched. 6, s. 13; 2017, c. 20, Sched. 8, s. 58; 2021, c. 4, Sched. 7, s. 15.

Section Amendments with date in force (d/m/y)

2017, c. 11, Sched. 6, s. 13 - 01/10/2017; 2017, c. 20, Sched. 8, s. 58 - 14/11/2017

Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006* - 31/12/2020

2021, c. 4, Sched. 7, s. 15 - 30/04/2021

PART XVIII (OMITTED)

249 OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS ACT). 2017, c. 20, Sched. 8, s. 59.

Section Amendments with date in force (d/m/y)

2017, c. 20, Sched. 8, s. 59 - 14/11/2017

250 OMITTED (ENACTS SHORT TITLE OF THIS ACT). 2010, c. 15, s. 250.

SCHEDULE 1 SPECIAL RULES DURING TEMPORARY SUSPENSION PERIOD

MEETING BY ELECTRONIC MEANS, DIRECTORS' MEETINGS

1 The operation of subsection 34 (6) of the Act is temporarily suspended and the following replacement provision is in effect during the temporary suspension period only:

Meeting by electronic means

(6) Despite any provision in the articles or by-laws of a corporation that provides otherwise, a meeting of directors or of a committee of directors may be held by such telephonic or electronic means as permit all

persons participating in the meeting to communicate with each other simultaneously and instantaneously, and a director participating in the meeting by those means is deemed for the purposes of this Act to be present at the meeting.

MEETING BY ELECTRONIC MEANS, MEMBERS' MEETINGS

2 (1) The operation of subsection 53 (4) of the Act is temporarily suspended and the following replacement provision is in effect during the temporary suspension period only:

Meeting by electronic means

(4) Despite any provision in the articles or by-laws of a corporation that provides otherwise, a meeting of the members of a corporation may be held by telephonic or electronic means and a member who, through those means, votes at the meeting or establishes a communications link to the meeting is deemed for the purposes of this Act to be present at the meeting.

(2) The operation of subsection 53 (5) of the Act is temporarily suspended.

VOTING, MEMBERS' MEETINGS

3 The operation of subsections 58 (1) and (2) of the Act are temporarily suspended and the following replacement provisions are in effect during the temporary suspension period only:

Voting

(1) Subject to subsection (3) and the articles or by-laws, voting at a meeting of members shall be by show of hands unless a ballot is demanded by a member or proxyholder entitled to vote at the meeting.

Ballot

(2) Subject to subsection (3), a member or proxyholder may demand a ballot either before or after any vote.

Voting by alternate means

(3) Despite any provision of this Act and the regulations, where a meeting of members is held by telephonic or electronic means in accordance with subsection 53 (4), the chair shall conduct the vote by a show of hands or by a ballot in accordance with subsections (1) and (2), if feasible, otherwise the chair may direct voting by alternate means.

4 (1) The operation of subsection 67 (1) of the Act is temporarily suspended and the following replacement provision is in effect during the temporary suspension period only:

Voting by mail or by telephonic or electronic means

(1) Whether or not the articles or by-laws so provide, voting by mail or by telephonic or electronic means, in addition to or instead of voting by proxy, is permitted.

(2) The operation of subsection 67 (2) of the Act is temporarily suspended.

2021, c. 25, Sched. 17, s. 9 (1).

Note: On a day to be named by proclamation of the Lieutenant Governor, Schedule 1 to the Act is repealed. (See: 2021, c. 25, Sched. 17, s. 9 (2))

Section Amendments with date in force (d/m/y)

2021, c. 25, Sched. 17, s. 9 (1) - 19/10/2021; 2021, c. 25, Sched. 17, s. 9 (2) - not in force

Not-for-Profit Corporations Act, 2010

ONTARIO REGULATION 693/21

EXTENSION OF TEMPORARY SUSPENSION PERIOD

Consolidation Period: From October 19, 2021 to the [e-Laws currency date](#).

No amendments.

This is the English version of a bilingual regulation.

Extension of temporary suspension period

1. For the purposes of each section of Schedule 1 to the Act, the temporary suspension period is extended to end on September 30, 2022.
2. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION).

Français

Not-for-Profit Corporations Act, 2010

ONTARIO REGULATION 396/21

CORPORATIONS SOLE - APPLICATION OF ACT AND REGULATIONS

Consolidation Period: From October 19, 2021 to the [e-Laws currency date](#).

No amendments.

This is the English version of a bilingual regulation.

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Application of Act

1. The following provisions of the Act, as modified by section 2 of this Regulation, apply to corporations sole:

- 1. Subsection 1 (1) (Definitions), as applicable.
- 2. Section 2 (Interpretation re period of days).
- 3. Section 3 (Interpretation re corporate relationships).
- 4. Section 4 (Application).
- 5. Section 5 (Conflict with other law).

6. Subsections 10 (2) (Changing corporation number) and (4) (Assignment of corporation numbers to bodies corporate).
7. Section 15 (Capacity, etc., of a natural person).
8. Subsection 40 (1) (Directors' liability to employees for wages, etc.).
9. Subsections 46 (1) (Indemnification of directors and officers) and (6) (Insurance) and clause 46 (7) (a) (Exception — charitable corporation).
10. Subsection 69 (1) (Qualifications), clause 69 (2) (a) (Independence) and subsection 69 (4) (Duty to resign).
11. Section 70 (Auditor, person conducting review engagement ceasing to hold position).
12. Subsections 72 (1) (Filling vacancy, By directors) and (4) (Unexpired term).
13. Subsections 75 (1) (Auditor's right to attend meetings), (4) (Statement of auditor), (7) (Statement from previous auditor), (8) (Exception) and (9) (Effect of non-compliance).
14. Section 77 (Annual financial review).
15. Subsection 78 (1) (Report on financial statements).
16. Subsection 79 (1) (Obligation of directors, etc., to give information).
17. Section 80 (Audit Committee).
18. Section 82 (Qualified privilege — defamation).
19. Section 83 (Approval of annual financial statements).
20. Section 87 (Ownership of property).
21. Subsection 89 (1) (Distribution of property, etc.).
22. Subsections 92 (1) (Corporate records to be kept) and (3) (Retention of accounting records).

23. Section 92.1 (Register of interests in land in Ontario).
24. Subsections 93 (2) (Same) and (2.1) (Same).
25. Subsection 95 (1) (Members', creditors' access to records).
26. Subsection 98 (1) (Financial statements to be kept).
27. Subsection 99 (1) (Access to records refused — court authorization).
28. Section 100 (Form of records).
29. Section 174 (Investigation).
30. Section 175 (Order to enter a dwelling).
31. Section 176 (Powers of inspector).
32. Section 177 (Court directions on investigation).
33. Section 178 (Right to counsel).
34. Section 179 (Exchange of information).
35. Section 180 (Privilege).
36. Section 181 (Definition).
37. Section 182 (Complainant).
38. Section 191 (Compliance or restraining order).
39. Section 192 (Appeals).
40. Subsections 193 (1) (Offence), (2) (Offences — false or misleading statements), (4) (Directors and officers) and (5) (Due diligence).
41. Section 194 (Order to comply).

42. Section 195 (Definitions).
43. Subsections 196 (1) (Notice, etc., given to members and directors), (2) (Named director presumed to be director) and (4) (Application to court).
44. Section 197 (Notice, etc., given to corporation).
45. Section 200 (Search, etc., of documents kept by Director).
46. Section 203 (Form of Director's records).
47. Section 204 (Copy of document acceptable).
48. Section 204.1 (Filing by fax).
49. Section 205 (Affidavits, etc., required by Director).
50. Section 206 (Delegation of Director's duties and powers).
51. Section 206.1 (Director's certificates, etc.).
52. Section 206.2 (Agreements with authorized persons).
53. Section 206.3 (Property of Crown).
54. Section 208 (Minister's regulations).
55. Section 209 (Fees).
56. Subsection 210.2 (1) (Requirements established by Director).

Modifications to Act

2. (1) For the purposes of section 1, the provisions of the Act referred to in that section apply with the modifications set out in this section and any other necessary modifications.

(2) Subsection 1 (1) of the Act is modified by adding the following definition:

“office holder” means the individual whose office is the corporation sole; (“titulaire de charge”)

(3) Subsection 40 (1) of the Act shall be read as follows:

Corporation sole’s liability to employees for wages, etc.

40. (1) The corporation sole is liable to the employees of the corporation for all debts not exceeding,

- (a) six months’ wages for services performed for the corporation; and
- (b) the vacation pay for not more than 12 months under the *Employment Standards Act, 2000* or under any collective agreement entered into by the corporation.

(4) Subsections 46 (1) and (6) of the Act shall be read as follows:

Indemnification of office holder

46. (1) A corporation sole may indemnify the office holder of the corporation, a former office holder of the corporation or an individual who acts or acted at the corporation’s request in a managerial capacity for the corporation against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by the individual in respect of any civil, criminal, administrative, investigative or other action or proceeding in which the individual is involved because of that association with the corporation.

.

Insurance

(6) A corporation sole may purchase and maintain insurance for the benefit of an individual referred to in subsection (1) against any liability incurred by the individual in the individual’s capacity as the office holder of the corporation or in the individual’s managerial capacity for the corporation.

(5) Subsections 69 (1) and (4) of the Act shall be read as follows:

Qualifications

69. (1) In order to be an auditor of a corporation sole, a person must be permitted to conduct an audit under the *Public Accounting Act, 2004* and be independent of the corporation.

.

Duty to resign

(4) An auditor who is disqualified under this section shall resign immediately after becoming aware of the disqualification.

(6) Section 70 of the Act shall be read as follows:

Auditor ceasing to hold position

70. (1) An auditor of a corporation sole ceases to hold that position when the auditor dies, resigns or is dismissed by the office holder of the corporation.

Effective date of resignation

(2) A resignation of an auditor becomes effective at the time the resignation is given to the corporation sole or at the time specified in the resignation, whichever is later.

(7) Subsections 72 (1) and (4) of the Act shall be read as follows:

Filling vacancy

By office holder

72. (1) The office holder shall immediately fill a vacancy in the position of auditor.

.

Unexpired term

(4) An auditor appointed to fill a vacancy may act for the unexpired term of the auditor's predecessor.

(8) Subsections 75 (1), (4) and (7) of the Act shall be read as follows:

Auditor's right to meet with office holder

75. (1) An auditor is entitled to meet with the office holder within 30 days after asking to do so and to be heard on matters relating to the auditor's duties.

.

Statement of auditor

(4) An auditor is entitled to give the corporation sole a statement giving reasons for resigning.

.

Statement from previous auditor

(7) No person shall accept an appointment or consent to be appointed as an auditor of a corporation sole to replace an auditor who has resigned, been dismissed or whose term of office has expired or is about to expire or whose office has been declared vacant until the person has requested and received from that auditor a statement of the circumstances and the reasons, in that auditor's opinion, for the auditor's replacement.

(9) Section 77 of the Act shall be read as follows:

Annual financial review

77. (1) An auditor of a corporation sole shall examine the financial statements as is necessary to enable the auditor to report on them.

Same

(2) The auditor shall report on the financial statements in accordance with the regulations and with generally accepted auditing standards.

(10) Subsection 78 (1) of the Act shall be read as follows:

Report on financial statements

78. (1) After conducting an audit, the auditor shall report on the financial statements to the office holder.

(11) Subsection 79 (1) of the Act shall be read as follows:

Obligation of office holder, etc., to give information

79. (1) The auditor of a corporation sole may, if they are of the opinion that it is necessary in order to conduct the audit of the corporation and to make the report required under subsection 78 (1), demand that any present or former office holder, employee, servant or agent of the corporation give the auditor any information and explanations and access to records, documents, books, accounts and vouchers of the corporation or of any of its subsidiaries.

(12) Section 80 of the Act shall be read as follows:

Audit committee

80. (1) A corporation sole may have an audit committee.

Auditor's attendance

(2) The corporation sole shall give the auditor notice of the time and place of any meeting of the audit committee. The auditor is entitled to attend the meeting at the expense of the corporation and be heard, and shall attend every meeting of the committee if requested to do so by one of its members.

Calling meeting

(3) The auditor or a member of the audit committee may call a meeting of the committee.

(13) Section 83 of the Act shall be read as follows:

Approval of annual financial statements

83. (1) The office holder shall approve annual financial statements of the corporation sole.

Same

(2) The approval of the office holder must be evidenced by his or her signature.

Duty of committee

(3) If the corporation sole has an audit committee, the audit committee shall review the financial statements of the corporation before they are approved by the office holder.

Same

(4) A corporation sole shall not issue, publish or circulate copies of the annual financial statements unless they are,

(a) approved and signed in accordance with subsections (1) and (2); and

(b) accompanied by the audit report.

(14) Subsection 89 (1) of the Act shall be read as follows:

Distribution of property, etc.

89. (1) No part of a corporation sole's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to the office holder except in furtherance of the corporation's activities.

(15) Subsections 92 (1) and (3) of the Act shall be read as follows:

Corporate records to be kept

92. (1) A corporation sole shall prepare and maintain records containing,

- (a) accounting records adequate to enable the office holder to ascertain the financial position of the corporation with reasonable accuracy on a quarterly basis; and
- (b) a register of ownership interests in land complying with section 92.1.

.

Retention of accounting records

(3) Subject to any other Act or rule of a taxing authority that requires a longer retention period, a corporation sole shall retain the accounting records referred to in clause (1) (a) for six years.

(16) Subsections 93 (2) and (2.1) of the Act shall be read as follows:

Location of corporate records

(2) A corporation sole shall keep the accounting records referred to in clause 92 (1) (a) at the corporation's registered office or another place designated by the office holder.

Same

(2.1) A corporation sole shall keep the register described in clause 92 (1) (b) at the corporation's registered office.

(17) Subsection 95 (1) of the Act shall be read as follows:

Creditors' access to records

(1) A creditor of a corporation sole may examine and, on payment of a reasonable fee, take extracts from the records in the register referred to in clause 92 (1) (b) during the corporation's regular office hours.

(18) Subsection 99 (1) of the Act shall be read as follows:

Access to records refused — court authorization

(1) On the application of a corporation sole, the court may authorize the corporation to refuse to allow access to any records the corporation is required to keep under this Part or to give any information that the corporation is obligated to allow access to or to give under this Part, in whole or in part and on any terms that the court thinks fit, if the court decides that allowing the access or giving the information would be detrimental to the corporation.

(19) Subsection 174 (1) of the Act shall be read without “member or” in the portion before clause (a).

(20) Subsection 174 (2) of the Act shall be read as follows:

Grounds

(2) The court may make an order on an application under subsection (1) only if it appears to the court that,

- (a) the activities of the corporation sole or of any of its affiliates are or have been carried on with intent to defraud any person;
- (b) the activities or affairs of the corporation or of any of its affiliates are or have been carried on or conducted, or the powers of the office holder are or have been exercised, in a manner that is oppressive or unfairly prejudicial to or that unfairly disregards the interests of a debt obligation holder;
- (c) the corporation or any of its affiliates was formed for a fraudulent or unlawful purpose or is to be dissolved for a fraudulent or unlawful purpose; or
- (d) persons concerned with the formation, activities or affairs of the corporation or of any of its affiliates have acted fraudulently or dishonestly.

(21) Section 182 of the Act shall be read as follows:

Complainant

182. The following persons may make an application under section 191 in respect of a corporation sole and if they do so, are referred to in that section as a “complainant”:

1. The office holder of the corporation, or a member, officer or director of any of its affiliates.
2. A person who not more than two years previous ceased to hold a position referred to in paragraph 1.
3. Any other person who, in the discretion of the court, is a proper person to make an application under this Part.

(22) Section 191 of the Act shall be read as follows:

Compliance or restraining order

191. On the application of a complainant or a creditor of a corporation sole, the court may make an order directing the corporation or the office holder or any employee, agent, auditor, trustee, receiver, receiver-manager or liquidator of the corporation to comply with this Act, the regulations or the articles of the corporation or restraining any such person from acting in breach of them and may make any further order that it thinks fit.

(23) Subsection 193 (4) of the Act shall be read as follows:

Office holder

(4) If a corporation sole commits an offence under this section, any office holder of the corporation who authorized, permitted or acquiesced in the commission of the offence is a party to and guilty of the offence and is liable to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months, or to both, whether or not the corporation has been prosecuted or convicted.

(24) Subsections 196 (1) and (2) of the Act shall be read as follows:

Notice, etc., given to office holder

196. (1) A notice or other document required or permitted by this Act or the regulations to be given to the office holder of a corporation sole may be given to the office holder at his or her latest address as shown in the records of the corporation or in the most recent notice or return filed under the *Corporations Information Act*, whichever is the more current.

Named director or officer presumed to be office holder

(2) An individual named as a director or officer in the most recent return or notice filed under the *Corporations Information Act* is presumed for the purposes of this Act to be the office holder of the corporation sole.

Application of O. Reg. 395/21

3. The following provisions of Ontario Regulation 395/21 (General) made under the Act apply to corporations sole, with necessary modifications:

1. Section 4 (Report on financial statements).
2. Section 5 (Financial statements).
3. Paragraphs 8, 10 and 15 of subsection 7 (1) (Information in writing).
4. Section 9 (Notice of appointment to auditor, person conducting review engagement).
5. Section 10 (Notice, etc., to member or director).
6. Section 11 (Notice, etc., to corporation).

Application of O. Reg. 394/21

4. The following provisions of Ontario Regulation 394/21 (Names and Filings) made under the Act apply to corporations sole, with necessary modifications:

1. Section 39 (Paper or electronic format).
2. Section 42 (Public servants who may sign).

5. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION).

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Not-for-Profit Corporations Act, 2010

ONTARIO REGULATION 395/21

GENERAL

Consolidation Period: From October 19, 2021 to the [e-Laws currency date](#).

No amendments.

This is the English version of a bilingual regulation.

Restrictions on purposes

1. The purposes of a corporation shall not include any purposes that are unlawful.

Maximum number of words for proposal and supporting statement

2. For the purposes of subsection 56 (3) of the Act, the prescribed maximum number of any combination of words and characters is 500.

Form of proxy

3. (1) In this section,

“form of proxy” means a form in writing that becomes a proxy when completed and signed by or on behalf of a member.

- (2) This section applies to a form of proxy referred to in subsection 64 (3) of the Act.

- (3) A form of proxy that is created other than by a member of a corporation shall,

- (a) indicate, in bold type, the meeting at which the proxy is to be used;
- (b) indicate, in bold type, that a member may appoint a proxyholder, other than a person designated in the form of proxy, to attend and act on the member’s behalf at the meeting, and contain instructions as to the manner in which the member may do so;

- (c) contain a designated blank space for a signature and the date of signature;
- (d) provide a means for the member to designate a different person as proxyholder, if the form of proxy designates a person as proxyholder;
- (e) provide a means for the member to specify that the membership registered in their name is to be voted for or against each matter, or group of related matters, identified in the notice of meeting, other than the appointment and remuneration of an auditor or person to conduct a review engagement of the corporation, and the election of directors;
- (f) provide a means for the member to specify that the membership registered in their name is to be voted or withheld from voting in respect of the appointment and remuneration of an auditor or person to conduct a review engagement of the corporation, or the election of directors; and
- (g) state that the membership represented by the proxy is to be voted or withheld from voting, in accordance with the instructions of the member, on any ballot that may be called for and that, if the member specifies a choice under clause (e) or (f) with respect to any matter to be acted upon, the membership is to be voted accordingly.

(4) A form of proxy that is created by a member of a corporation shall indicate,

- (a) the meeting at which the proxy is to be used;
- (b) whether the proxy is solicited by or on behalf of management of the corporation; and
- (c) the powers granted under the proxy.

(5) A form of proxy may include a statement that the member confers authority with respect to matters for which a choice is not provided in accordance with clause (3) (e) only if the form of proxy states, in bold type, how the proxyholder is to vote the membership in respect of each matter or group of related matters.

(6) A form of proxy that confers discretionary authority in respect of amendments to matters identified in the notice of meeting or other matters that may properly come before the meeting shall contain a statement to that effect.

(7) If a form of proxy is not dated, the proxy is deemed to have been dated on the date it is sent.

(8) If a form of proxy is sent in electronic form, the requirement in clauses (3) (a) and (b) and subsection (5) that certain information be set out in bold type is satisfied if the information is set out in a different manner so as to draw attention to the information.

Report on financial statements

4. A report on financial statements referred to in section 78 of the Act shall be prepared in accordance with the generally accepted auditing standards set out in the *CPA Canada Handbook — Assurance*, as amended from time to time.

Financial statements

5. (1) The financial statements referred to in Part VIII of the Act shall,

(a) be prepared in accordance with the generally accepted accounting principles set out in the *CPA Canada Handbook — Accounting* or the *CPA Canada Public Sector Accounting Handbook*, both as amended from time to time; and

(b) include,

(i) a statement of financial position or a balance sheet,

(ii) a statement of comprehensive income or a statement of retained earnings,

(iii) a statement of changes in equity or an income statement, and

(iv) a statement of cash flows or a statement of changes in financial position.

(2) Financial statements need not be designated by the names set out in clause (1) (b).

Corporate registers

6. (1) The following information must be contained in the register of directors referred to in clause 92 (1) (f) of the Act:

1. The name of every current director and the date on which the person became a director.
2. The name of every former director who ceased to be a director within the preceding six years, and the dates on which the person became a director and ceased to be a director.
3. The residential address or address for service of every current director, including the municipality, street and number, if any, and postal code.
4. An email address for every current director who has consented to accepting information or documents by electronic means.

(2) The following information must be contained in the register of officers referred to in clause 92 (1) (g) of the Act:

1. The name of every current officer and the date on which the person became an officer.
2. The name of every former officer who ceased to be an officer within the preceding six years, and the dates on which the person became an officer and ceased to be an officer.
3. The residential address or address for service of every current officer, including the municipality, street and number, if any, and postal code.
4. An email address for every current officer who has consented to accepting information or documents by electronic means.

(3) The following information must be contained in the register of members referred to in clause 92 (1) (h) of the Act:

1. The name of every current member and the date on which the person became a member.
2. The name of every former member who ceased to be a member within the preceding six years, and the dates on which the person became a member and ceased to be a member.

3. The residential address, business address or address for service of every current member, including the municipality, street and number, if any, and postal code.
4. An email address for every current member who has consented to accepting information or documents by electronic means.
5. The class or group of membership of each member, if there is more than one class or group.

Information in writing

7. (1) The following shall be in writing:

1. A resignation of a director, referred to in subsection 25 (2) of the Act.
2. A statement of a director giving reasons for resigning or opposing their removal, referred to in subsection 27 (1) of the Act.
3. A disclosure by a director or officer of a conflict of interest, referred to in subsections 41 (1) and (4) of the Act.
4. A dissent of a director given to the secretary of a meeting at which a resolution was passed or action taken, referred to in clause 45 (1) (c) of the Act.
5. An authorization by a member corporation or other entity of an individual to represent the member at meetings, referred to in subsection 48 (7) of the Act.
6. A notice of a corporation to a member of its intention to omit a proposal submitted by the member and reasons for the refusal, referred to in subsection 56 (8) of the Act.
7. A revocation of a proxy by a member, referred to in subsection 64 (6) of the Act.
8. A resignation of an auditor or person appointed to conduct a review engagement, referred to in subsection 70 (2) of the Act.
9. A notice of a director or member to an auditor or former auditor, referred to in subsection 75 (2) of the Act.

10. A statement of an auditor or a corporation respecting an auditor's resignation, removal or replacement, referred to in subsections 75 (4), (5) and (7) of the Act.
11. A statement of a proposed replacement auditor respecting the corporation's reasons for replacement, referred to in subsection 75 (5) of the Act.
12. A notice to a creditor respecting an amalgamation, referred to in clause 112 (3) (a) of the Act.
13. A consent of a member to the dissolution of a corporation, referred to in clause 166 (b) of the Act.
14. A consent of a creditor or other person having interests in a corporation's debts, obligations or liabilities to the dissolution of the corporation, referred to in clause 167 (1) (c) of the Act.
15. A consent of a corporation to publication relating to proceedings, referred to in subsection 174 (5) of the Act.
16. The following information relating to a dissent of a member of a corporation to a resolution described in subsection 187 (1) of the Act:
 - i. An objection of a dissenting member to the resolution, referred to in subsection 187 (3) of the Act.
 - ii. A notice of a corporation that the resolution has been adopted, referred to in subsection 187 (5) of the Act.
 - iii. A notice of a dissenting member containing a demand for payment of the fair value of the member's membership interest, referred to in subsection 187 (7) of the Act.
 - iv. An offer by the corporation to pay for a dissenting member's membership interest, referred to in clause 187 (11) (a) of the Act.

- v. A notice of a dissenting member, referred to in subsection 187 (25) of the Act, when a corporation shall not make a payment to a dissenting member for the reasons described in subsection 187 (26) of the Act.

17. The permission of a member, referred to in subsection 193 (3) of the Act.

18. A waiver or consent given by a person entitled to a notice or other document, referred to in section 198 of the Act.

Same

(2) Subsection (1) does not affect whether or not any other document or information referred to in the Act or the regulations shall be in writing.

Dissent of director

8. A dissent of a director referred to in clause 45 (1) (d) or 45 (3) (b) of the Act shall be sent by registered mail or delivered to the registered office of the corporation, or may be given by electronic means in accordance with the *Electronic Commerce Act, 2000*.

Notice of appointment to auditor, person conducting review engagement

9. A corporation shall give notice in writing of the appointment of an auditor or a person to conduct a review engagement under subsection 68 (1), section 72 or subsection 73 (1) of the Act, as applicable, to the auditor or the person immediately after the appointment is made.

Notice, etc., to member or director

10. (1) A notice or other document required or permitted by the Act, the regulations, the articles or the by-laws to be given other than by the Director to a member or director of a corporation in accordance with subsection 196 (1) of the Act may be given by prepaid mail or personal delivery or by electronic means in accordance with the *Electronic Commerce Act, 2000*.

(2) A notice or other document described in subsection (1) that is given by prepaid mail is deemed to have been received by the intended recipient on the fifth day after it was sent.

Notice, etc., to corporation

11. (1) Except where otherwise provided in the Act or the regulations, a notice or other document required or permitted by the Act or the regulations to be given other than by the Director to a corporation at its registered office in accordance with subsection 197 (1) of the Act may be given by prepaid mail or personal delivery to that office or may be given by electronic means in accordance with the *Electronic Commerce Act, 2000*.

(2) A notice or other document described in subsection (1) that is given by prepaid mail is deemed to have been received by the corporation on the fifth day after it was sent.

Waiver or consent to notice, etc. under s. 198 of the Act

12. The waiver or consent of a person entitled to a notice or other document under section 198 of the Act may be given by electronic means in accordance with the *Electronic Commerce Act, 2000*.

Financial disclosure, number of days

13. For the purposes of subsection 84 (2) of the Act, the prescribed number of days is five business days.

14. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION).

Not-for-Profit Corporations Act, 2010

ONTARIO REGULATION 394/21

NAMES AND FILINGS

Consolidation Period: From October 19, 2021 to the [e-Laws currency date](#).

Last amendment: 394/21.

Legislative History: 394/21.

This is the English version of a bilingual regulation.

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PART I

NAMES

Definition

1. In this Part,

“number name” means the name of a corporation that consists only of its corporation number followed by the words “Ontario Non-Profit” and one of the words or abbreviations provided for in section 4.

Prohibited and restricted words and expressions

2. The following words and expressions shall not be used in a corporate name:

1. “Amalgamated”, “fusionné” or any other related word or expression, unless the corporation is an amalgamated corporation resulting from the amalgamation of two or more corporations.
2. “College”, “collège”, “institute”, “institut”, “university” or “université”, if the word would lead to the inference that the corporation is a university, college of applied arts and technology or other post-secondary educational institution, except with the written consent of the Minister of Colleges and Universities or such other member of the Executive Council as may be assigned the administration of the *Ministry of Training, Colleges and Universities Act* under the *Executive Council Act*.
3. “Engineer”, “ingénieur”, “engineering”, “génie” or “ingénierie” or any variation of those words, if the word suggests the practice of the profession, except with the written consent of the Association of Professional Engineers of Ontario.
4. “Condominium”, “condominial” or any abbreviation or derivation of those words, if the word would lead to the inference that the corporation is a condominium corporation created or continued under the *Condominium Act, 1998*.
5. “Co-operative”, “coopérative” or any abbreviation or derivation of those words.
6. Digits or words that would lead to the inference that the name is a number name.
7. “Foundation” or “fondation”, if the word suggests that the corporation is a charity, except with the written consent of the Public Guardian and Trustee.
8. “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words, except with the written consent of the Public Guardian and Trustee.
9. “United Nations”, “Nations Unies” or any abbreviation or derivation of those words, if the word suggests a relationship with the United Nations.

10. “Royal”, where used as an adjective, except with the written consent of the Crown, obtained through the Government of Canada.
11. Numerals indicating the year of incorporation, unless section 12 applies or it is the year of amalgamation of the corporation.
12. Any word or expression that suggests that a corporation is connected with the Crown, any member of the Royal Family, the Government of Canada, a municipality, any province or territory of Canada or any department, Ministry, branch, bureau, service, board, agency, commission or activity of any such government or municipality, except with the written consent of the appropriate authority.
13. Any word or expression that suggests that a corporation is sponsored or controlled by or is associated or affiliated with a university or an association of accountants, architects, engineers, lawyers, physicians, surgeons or any other professional association recognized by the laws of Canada or a province or territory of Canada, except with the written consent of the university or professional association.
14. Any word or expression that would lead to the inference that the corporation is not a not-for-profit corporation to which the Act applies.
15. Any word or expression that suggests that a corporation is connected with a political party or leader of a political party.
16. Any word or expression in any language that is obscene or connotes an activity that is scandalous, obscene or immoral or that is otherwise objectionable on any public grounds.
17. Any word or expression that describes in a misleading manner the activities or services in association with which the corporate name is proposed to be used.
18. Any word, expression or abbreviation, the use of which is prohibited or restricted under an Act or regulation of Canada or a province or territory of Canada, unless the restriction is satisfied.

Unauthorized use of “Limited”

3. The word “Limited” or “Limitée” or the corresponding abbreviations “Ltd.” or “Ltée” shall not be used as the legal element in the name of a corporation.

Use of “Incorporated”, etc.

4. The word “Incorporated”, “Incorporée” or “Corporation” or the corresponding abbreviations “Inc.” or “Corp.” may be part, in addition to any use in a figurative or descriptive sense, of the name of a corporation, and a corporation may be legally designated by either the full or the abbreviated form.

Full name or family name

5. (1) A corporate name shall not contain a word or expression, an element of which is the full name of an individual or the family name of an individual, whether or not preceded by his or her given name or initials, unless the individual or his or her heir, executor, administrator, assign or guardian consents in writing to the use of the name and the individual has, had or will have a personal or other material connection to the corporation.

(2) Subsection (1) does not apply where the corporation that will use the proposed name is the successor or affiliate of another corporation that has, as an element of its name, the full name or family name if,

- (a) the other corporation consents in writing to the use of the name;
- (b) where the proposed name would contravene clause 11 (1) (b) of the Act, the other corporation undertakes in writing to dissolve forthwith or to change its name to a different name that complies with clause 11 (1) (b) of the Act before the corporation proposing to use the name starts to use it; and

(c) the proposed name does not contravene section 9.

(3) Subsection (1) does not apply where,

- (a) the required consent cannot be obtained; and
- (b) the full name or family name is of historic or patriotic significance and has a connection with the purposes of the corporation.

Veterans

6. (1) If the name of a corporation includes the word “veteran”, “ancien combattant” or any abbreviation or derivation of those words, the articles of the corporation shall provide that at all times at least 95 per cent of the members of the corporation shall be composed of war veterans or their spouses or children, unless the name has been in continuous use for at least 20 years before the date of filing the articles.

(2) In subsection (1),

“spouse” means,

(a) a spouse as defined in section 1 of the *Family Law Act*, or

(b) either of two persons who live together in a conjugal relationship outside marriage; (“conjoint”)

“war veteran” means a person who served in the armed forces of any country while that country was in a state of war. (“ancien combattant”)

Deceptive name

7. (1) “Name” when used in the expression “if the use of that name would be likely to deceive” in clause 11 (1) (b) of the Act includes,

(a) a name that would lead to the inference that the activities carried on or intended to be carried on by the corporation under the name or proposed name and the activities carried on by any other person are one activity, whether or not the nature of the activity of each is generally the same;

(b) a name that would lead to the inference that the corporation bearing the name or proposed name is or would be associated or affiliated with a person if the corporation and the person are not or will not be associated or affiliated; or

(c) a name whose similarity to the name of a person would lead someone who has an interest in dealing with that person to deal with the corporation bearing the name in the mistaken belief that they are dealing with the person.

(2) In this section,

“person” means a person, whether in existence or not; (“personne”)

“use” means actual use by a person that carries on activities in Canada or elsewhere. (“emploi”)

Trademark or name

8. (1) For the purposes of section 12 of the Act, the matters the Director may consider when determining whether a name is contrary to section 11 of the Act include,

- (a) the distinctiveness of the whole or any element of any name or trademark and the extent to which the name or trademark has become known;
- (b) the length of time the trademark or name has been in use;
- (c) the nature of the activities, goods or services associated with the trademark or the nature of the activities or business carried on under or associated with a name, including the likelihood of any competition among persons using the trademark or name;
- (d) the nature of the trade with which a trademark or name is associated, including the nature of the goods or services and the means by which they are offered or distributed;
- (e) the degree of similarity between the corporate name and any trademark or name in appearance or sound or in the ideas suggested by them; and
- (f) the geographic area in Ontario in which the corporate name is likely to be used.

(2) A corporate name containing a word that is the same as or similar to the distinctive element of a trademark or name of another body corporate shall not for that reason alone be prohibited if,

- (a) the body corporate consents to the use of the name; and
- (b) the corporate name contains additional words or expressions to differentiate it from the body corporate and other users of the trademark or name.

(3) In this section,

“trademark” means a trademark as defined in the *Trademarks Act* (Canada).

Identical name

9. Except as provided in section 11, no corporation may acquire a name identical to the name or former name of another body corporate, whether in existence or not, unless,

- (a) the body corporate was incorporated under the laws of a jurisdiction outside Ontario and has never carried on any activities or identified itself in Ontario; or
- (b) at least 10 years have elapsed since the body corporate was dissolved or changed its name.

Identical name — addition or deletion of symbols, etc.

10. For the purpose of acquisition of a name, the addition or deletion of punctuation marks or other symbols does not make a name different, but a name is not identical for the purposes of section 9 if words, numerals or initials are added, deleted or substituted or the legal element of the name is varied by substituting one of the other legal elements permitted under section 4 or their corresponding abbreviations.

Identical name after amalgamation

11. (1) The name of a corporation formed by the amalgamation of two or more corporations may be identical to the name of one of its amalgamating corporations, if the name is not a number name.

(2) After the endorsement of articles of amalgamation, the corporation may amend its articles to change its name to a name identical to the name of one of the amalgamating corporations only if the name is not a number name and another corporation has not acquired the name in accordance with the Act and this Regulation.

Similar name to another body corporate

12. (1) A corporation may have a name similar to that of another body corporate where the corporation is affiliated with that body corporate.

(2) A corporation may have a name similar to that of another body corporate where the corporation is not or will not be affiliated with the body corporate if,

- (a) either of the following conditions is satisfied:

- (i) the corporate name relates to a corporation that is the successor to the activities of the body corporate and the body corporate has ceased or will cease to carry on its activities under that name, or
- (ii) the body corporate undertakes in writing to dissolve forthwith or to change its name before the corporation proposing to use the name starts to use it; and
- (b) at least one of the following conditions is satisfied:
 - (i) the corporate name sets out in numerals the year of acquisition of the name in parentheses,
 - (ii) words, numerals or initials are added to, deleted from or substituted in the corporate name, or
 - (iii) the corporate name is varied by substituting one of the legal elements permitted by section 4 or their corresponding abbreviations.

Similar name to trust, association, etc.

13. A corporation may have a name similar to that of a known trust, association, partnership or sole proprietorship, or a known name under which any of them carries on business or identifies itself if,

- (a) the corporate name relates to a proposed corporation that is the successor to the activities carried on under the name and the user of the name has ceased or will cease to carry on its activities under the name; or
- (b) the known trust, association, partnership or sole proprietor undertakes in writing to dissolve forthwith or to change its name before the corporation proposing to use the name starts to use it.

Name already proposed

14. No name that is identified in a Nuans report referred to in clause 25 (1) (a) as proposed shall be used as a corporate name by a person other than the one who first proposed the name unless a written consent has been obtained from that person.

Too general, etc.

15. Unless a proposed corporate name has been in continuous use for at least 20 years before the date of filing the articles or the proposed corporate name has through use acquired a meaning that renders the name distinctive, a corporate name shall not be,

- (a) too general;
- (b) primarily or only a given name or surname of an individual who is living or has died within 30 years before the date of filing the articles; or
- (c) primarily or only a geographic name used alone.

Number name

16. The name of a corporation shall not be a number name unless,

- (a) the name is in a certificate of amendment issued by the Director in accordance with section 12 of the Act; or
- (b) the name is in a certificate of revival issued under subsection 170 (5) of the Act if the Director has required the name to be changed under subsection 33 (3) of this Regulation.

First character

17. The first character of a corporate name shall be,

- (a) a letter of the Roman alphabet;
- (b) an Arabic numeral; or
- (c) one of the following marks permitted under subsection 18 (1):

! # @

Punctuation and other marks

18. (1) For the purposes of subsection 11 (4) of the Act, the following punctuation marks and other marks are the only ones permitted as part of the name of a corporation:

! “ ” « » # \$ % & ' () * + , - . / \ : ; < = > ? [] ^ ≤ ≥ @ , ' ` ^ “ ”

(2) A corporate name shall not be primarily or only a combination of marks permitted under subsection (1).

(3) The following marks permitted under subsection (1) may be used only as part of a French character, and not separately:

, ' ^ "

Length

19. The name of a corporation shall not exceed 120 characters in length, including punctuation marks and spaces.

Direct translation

20. A name set out in the articles pursuant to subsection 11 (6) of the Act shall be a direct translation of the corporate name, but changes may be made to ensure that the name is idiomatically correct.

English and French forms

21. If articles set out an English form and a French form for a name of a corporation, the “/” mark shall separate the two forms of the name.

Legibility

22. Despite subsection 11 (6) of the Act, a corporation shall set out its name in legible characters in all contracts, invoices, negotiable instruments and orders for goods or services issued or made by or on behalf of the corporation and in all documents sent to the Director under the Act or this Regulation.

Current corporate name

23. (1) After incorporation, the current corporate name set out in the articles or other documents filed with the Director under the Act or this Regulation shall be identical to,

- (a) the name set out in the certificate of incorporation if the name has not been changed; or
- (b) the name set out in the most recent certificate changing the name.

(2) For the purposes of subsection (1), a name is not identical if there is any variation in spacing or punctuation marks or other marks.

PART II

DOCUMENTS AND INFORMATION — CONTENT, FILING, RETENTION AND FORMAT

ARTICLES — CONTENT

Articles changing purposes of charitable corporation

24. (1) Subject to subsection (2), where articles are filed changing the purposes of a charitable corporation, the articles shall contain a statement that all funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

(2) Subsection (1) does not apply if the corporation has obtained the consent of the Public Guardian and Trustee referred to in section 27.

SUPPORTING DOCUMENTS

Articles re name of corporation

25. (1) Articles containing a proposed name for a corporation or change of corporate name filed with the Director shall be supported by,

- (a) an Ontario biased or weighted search report for the proposed name from the Nuans system owned by Innovation, Science and Economic Development Canada, dated not more than 90 days before the submission of the articles; and
- (b) any consent related to a name required by the Act or this Regulation.

(2) If a proposed name is in an English form and a French form, separate Nuans reports referred to in clause (1) (a) are required for the English form and the French form of the name.

Articles or application, charitable property

26. Articles or applications filed with the Director shall be supported by the written consent of the Charitable Property Program of the Office of the Public Guardian and Trustee, if both of the following apply:

1. The Public Guardian and Trustee is conducting or has conducted an inquiry into whether,
 - i. the corporation or an officer, director or incorporator of the corporation has misapplied charitable property, or
 - ii. an officer, director or incorporator of the corporation has breached their fiduciary duties in relation to charitable property.
2. The Public Guardian and Trustee has notified the Director that the consent must be obtained.

Articles changing purposes of charitable corporation

27. Articles changing the purposes of a charitable corporation filed with the Director shall be supported by the written consent of the Public Guardian and Trustee, if the articles do not contain the statement referred to in subsection 24 (1).

Articles of amalgamation

28. Articles of amalgamation under subsection 112 (1) of the Act shall be supported by a copy of the signed amalgamation agreement adopted by the members of each amalgamating corporation pursuant to subsection 111 (5) of the Act.

Articles of continuance

- 29.** (1) Articles of continuance under subsection 114 (4) of the Act shall be supported by,
- (a) a copy of the incorporating document of the body corporate, together with all amendments to the document, certified by the officer of the incorporating jurisdiction who is authorized to so certify;
 - (b) except as provided in subsection (2), a letter of satisfaction, certificate of continuance or other document issued by the proper officer of the incorporating jurisdiction that indicates

that the body corporate is authorized under the laws of the jurisdiction in which it was incorporated or continued to apply for articles of continuance; and

- (c) except in the case of a body corporate incorporated or continued under the laws of another Canadian jurisdiction, a legal opinion of a lawyer qualified to practise in the jurisdiction to which the body corporate is subject to the effect that the laws of that jurisdiction authorize the body corporate to apply for articles of continuance.

(2) Articles of continuance referred to in subsection (1) do not have to be supported by any of the documents mentioned in clause (1) (b) if,

- (a) there is no authority under the laws of the incorporating jurisdiction to issue any of the documents; and
- (b) the articles of continuance are supported by a legal opinion of a lawyer qualified to practise in that jurisdiction indicating that there is no such authority.

(3) Articles of continuance under subsection 115 (8) of the Act shall be supported by,

- (a) a copy of the incorporating document of the body corporate, together with all amendments to the document, which, in the case of a document other than an Act, have been certified by the officer who is authorized to so certify; and
- (b) either,
 - (i) a certified copy of the special resolution required under subsection 115 (2) of the Act, or
 - (ii) if applicable, a certified copy of the court order described in subsection 2.1 (7) of the *Corporations Act*, a notarial copy of the certified copy, or any other type of copy of the order permitted by the Director.

Note: On October 19, 2046, the day subsection 4 (2) of Schedule 7 to the *Cutting Unnecessary Red Tape Act, 2017* comes into force, clause 29 (3) (b) of this Regulation is revoked and the following substituted: (See: O. Reg. 394/21, s. 45)

- (b) a certified copy of the special resolution required under subsection 115 (2) of the Act.

Application for authorization

30. Except in the case of continuance under the laws of another Canadian jurisdiction, an application for authorization to be continued in another jurisdiction under subsection 116 (4) of the Act shall be supported by a legal opinion of a lawyer qualified to practise in the other jurisdiction to the effect that the laws of that jurisdiction meet the requirements set out in subsection 116 (10) of the Act.

Articles of reorganization

31. Articles of reorganization under subsection 119 (4) of the Act shall be supported by a certified copy of the court order referred to in subsection 119 (1) of the Act, under the *Bankruptcy and Insolvency Act* (Canada) or under the *Companies' Creditors Arrangement Act* (Canada), as applicable, a notarial copy of the certified copy, or any other type of copy of the order permitted by the Director.

Articles of arrangement

32. Articles of arrangement under subsection 120 (6) of the Act shall be supported by a copy of the plan of arrangement and a certified copy of the court order referred to in clause 120 (5) (d) of the Act, a notarial copy of the certified copy, or any other type of copy of the order permitted by the Director.

Articles of revival

33. (1) Articles of revival under section 170 of the Act shall be supported by a written consent to the revival of the corporation issued by,

- (a) the Minister responsible for the administration of the *Forfeited Corporate Property Act, 2015*, if that Minister has notified the Director that if articles of revival for the corporation are submitted, the consent of that Minister to the revival must be obtained before the Director endorses the articles with a certificate of revival;
- (b) the Minister responsible for the administration of the *Environmental Protection Act*, if that Minister has notified the Director that if articles of revival for the corporation are submitted, the consent of that Minister to the revival must be obtained before the Director endorses the articles with a certificate of revival;

- (c) the Minister responsible for the administration of the *Mining Act*, except Part IV of that Act, if that Minister has notified the Director that if articles of revival for the corporation are submitted, the consent of that Minister to the revival must be obtained before the Director endorses the articles with a certificate of revival; and
- (d) the Public Guardian and Trustee, if he or she has notified the Director that if articles of revival for the corporation are submitted, the consent of the Public Guardian and Trustee to the revival must be obtained before the Director endorses the articles with a certificate of revival.

(2) Section 25 of this Regulation applies to an application for revival under section 170 of the Act if at least 10 years have elapsed since the corporation was dissolved.

(3) The Director may require the name of a corporation to be changed to a number name if the name set out in the articles of revival is not permitted under the Act or this Regulation.

Articles of incorporation, horse racing

34. If the proposed purposes of a corporation include horse racing, the articles of incorporation or articles of amendment shall be supported by the written consent of the Alcohol and Gaming Commission of Ontario.

Consent required by another Act or regulation

35. Articles filed with the Director shall be supported by any approval or consent, in writing, that may be required by another Act or a regulation made under that Act.

SUPPORTING DOCUMENTS AND INFORMATION — FILING AND RETENTION

Documents to be filed

36. The documents referred to in the following sections that are required to support articles and applications shall be filed together with the articles or application:

1. Section 28 (re amalgamation).
2. Section 29 (re continuance).
3. Section 30 (re authorization).

4. Section 31 (re reorganization).
5. Section 32 (re arrangement).

Documents to be retained; file or give on notice

37. (1) Subject to subsection (2), the documents referred to in the following provisions that are required to support articles and applications shall be retained by the corporation at its registered office instead of filed together with the articles or application:

1. Section 25 (re name).
2. Section 26 (re charitable property).
3. Section 27 (re changing purposes of charitable corporation).
4. Subsection 33 (1) (re revival).
5. Section 34 (re horse racing).
6. Section 35 (approval or consent required under another Act or regulation).

(2) If the Director requires any of the documents referred to in the provisions set out in subsection (1) to be filed together with the articles or application, they shall be so filed, subject to any terms and conditions imposed by the Director.

(3) The corporation shall, upon receipt of and in accordance with written notice from the Director and within the time period set out in the notice, and subject to any terms and conditions imposed by the Director,

- (a) file the documents retained by the corporation pursuant to subsection (1) with the Director;
or
- (b) give the documents retained by the corporation pursuant to subsection (1) to any other person specified in the notice.

Information to be filed

38. The corporation shall file the reference number of the Nuans report referred to in clause 25 (1) (a), the date of the report and the proposed name searched, together with articles containing a proposed name for a corporation or change of corporate name.

FORMAT

Paper or electronic format

39. All articles, applications and other documents and information may, in accordance with the regulations and any applicable Director's requirements, be filed with the Director in,

- (a) paper format; or
- (b) an electronic format approved by the Director.

Format of supporting documents and information

40. All documents and information filed to support articles and applications shall be filed in the same format as the articles or application, unless the Director requires that they be filed in a different format.

PART III MISCELLANEOUS

Seal

41. If a corporation has a seal, it may set out the seal on any form in paper format.

Public servants who may sign

42. A director or manager of the Ministry whose duties relate to the administration of the Act is designated as a public servant who may,

- (a) sign a document for the purposes of clause (c) of the definition of "certified copy" in subsection 1 (1) of the Act; and
- (b) sign a certificate or a certified copy of a document for the purposes of section 206.1 of the Act.

Notice of dissolution, non-filing

43. For the purpose of subsection 170 (1) of the Act, publication means publishing a notice or making it available to the public under subsection 203 (4) of the Act.

Electronic version prevails

44. For the purposes of subsection 204.2 (2) of the Act, the following documents are prescribed:

1. The amalgamation agreement referred to in section 28 of this Regulation and the statements referred to in subsection 112 (2) of the Act that are required to support articles of amalgamation.
2. The legal opinions referred to in clauses 29 (1) (c) and 29 (2) (b) that are required to support articles of continuance, as applicable.
3. The legal opinion referred to in section 30 that is required to support an application for authorization to be continued in another jurisdiction.
4. The notices required to be filed with or given to the Director under subsections 123 (4), 134 (2) and 139 (4) of the Act.

45. OMITTED (PROVIDES FOR AMENDMENTS TO THIS REGULATION).

46. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION).

Read the [plan to safely reopen Ontario \(https://covid-19.ontario.ca/plan-safely-reopen-ontario-and-manage-covid-19-long-term\)](https://covid-19.ontario.ca/plan-safely-reopen-ontario-and-manage-covid-19-long-term) and continue to follow the [restrictions and public health measures \(https://covid-19.ontario.ca/public-health-measures\)](https://covid-19.ontario.ca/public-health-measures).

Rules for not-for-profit and charitable corporations

Learn about how the *Not-for-Profit Corporations Act, 2010 (ONCA)*, which is now in force, modernizes the way not-for-profit corporations operate and determine if it will affect your corporation.

The Ontario Business Registry launched on October 19, 2021.

Not-for-profit corporations can use the new registry to complete transactions with the government simply and quickly. The launch of the new registry also brings into force the *Not-for-Profit Corporations Act, 2010*, a modern legislative framework for the not-for-profit sector.

[Learn more about the Ontario Business Registry \(/page/ontario-business-registry\)](/page/ontario-business-registry).

Overview

Ontario has updated rules for not-for-profit corporations under the [Not-for-Profit Corporations Act, 2010 \(/laws/statute/10n15\)](/laws/statute/10n15) (ONCA), that:

- simplifies the incorporation process, making it easier and more efficient
- clarifies rules for governing a corporation and increases accountability

- clarifies that not-for-profit corporations can earn a “profit” through commercial activities (for example, selling T-shirts) as long as it is reinvested to support the corporation’s not-for-profit purposes
- allows some corporations to use a "[review engagement \(#the-review-engagement-process\)](#)" in place of an audit
- enhances members’ rights and outline actions they can take if they believe directors and officers are not acting in the corporation’s best interest
- gives members greater access to financial records

[ServiceOntario \(/page/serviceontario\)](#) will continue to process applications for incorporation, including not-for-profit corporations. [Learn how to incorporate a not-for-profit \(/page/incorporating-not-profit-corporation\)](#).

[Learn more about the Ontario Business Registry \(/page/ontario-business-registry\)](#).

Transition and timing

As of October 19, 2021, *ONCA* is in force.

The Act provides not-for-profit corporations with a three-year transition period from the date *ONCA* came into force to make any necessary changes to their governing documents.

It is recommended that all not-for-profit corporations, previously governed under the *Corporations Act*, [should review and consider updating their documents \(/page/not-profit-corporations-act-2010-transition-considerations\)](#) by the end of the three-year transition period after *ONCA* comes into force, as appropriate.

[The standard organizational by-law \(/page/not-profit-corporations-act-2010-standard-organizational-law\)](#) sets out the rules and procedures for how your corporation should manage day-to-day activities, such as board meetings and elections. It applies automatically to an Ontario not-for-profit corporation that does not pass an organizational by-law within 60 days after its incorporation.

[Help is also available \(#section-4\)](#) to support the implementation, including a [plain-language guide to ONCA \(/page/guide-not-profit-corporations-act-2010\)](#) which provides a more detailed overview of the Act

How *ONCA* could affect your organization

ONCA generally applies automatically to every corporation that does not issue ownership shares (does not have “share capital”) that is incorporated under an act of the Ontario legislature, including not-for-profit corporations previously governed under the *Corporations Act* (</laws/statute/90c38>).

Exceptions

There are some cases where *ONCA* does not apply. For example, *ONCA* does not apply to:

- insurance corporations under [Part V of the *Corporations Act* \(</laws/statute/90c38#BK167>\)](/laws/statute/90c38#BK167)
- corporations without share capital that fall under the [Co-operative Corporations Act \(</laws/statute/90c35>\)](/laws/statute/90c35)
- when a statute clearly says otherwise
- companies with social purposes, like share-capital social clubs (for example, some golf, tennis or country clubs) – these companies will continue to be governed by the *Corporations Act*. If they were incorporated or continued under this Act, they will have a transition period of five years once *ONCA* comes into force. Within the 5-year transition period, they must continue as either a:
 - non-share capital corporation under *ONCA*
 - co-operative corporation under the [Co-operative Corporations Act \(</laws/statute/90c35>\)](/laws/statute/90c35)
 - share capital corporation under the [Business Corporations Act \(</laws/statute/90b16>\)](/laws/statute/90b16)

Special or private act corporations

With some exceptions, *ONCA* applies to not-for-profit corporations that are incorporated under special or private acts.

If there is a conflict between *ONCA* or one of its regulations and another act or its regulations that applies to a corporation without share capital, the other act prevails. We recommend you consult a lawyer to confirm which legislation applies.

New concepts and features

Public benefit corporations

ONCA makes a new distinction between public benefit corporations and other not-for-profit corporations.

A public benefit corporation is a charitable corporation or a non-charitable corporation that receives more than \$10,000 per financial year in either:

- donations or gifts from people who are not members, directors, officers or employees of the corporation
- grants or similar financial assistance from federal, provincial or municipal governments or a government agency

The review engagement process

ONCA introduces a new process for reviewing a corporation's financial records called the "review engagement." This new process is less extensive than an audit and, as a result, generally less expensive.

Whether or not your corporation can use a review engagement instead of an audit or waive an audit and review engagement will depend on its revenue per financial year and whether or not it is a public benefit corporation. The following chart summarizes what type of financial review your corporation may need.

Type of corporation	Amount of revenue per financial year	Type of financial review
Public benefit corporation	\$100,000 or less	Waive*
Public benefit corporation	More than \$100,000, but less than \$500,000	Review engagement*
Public benefit corporation	\$500,000 or more	Audit

Type of corporation	Amount of revenue per financial year	Type of financial review
Non-public benefit corporation	\$500,000 or less	Waive*
Non-public benefit corporation	More than \$500,000	Review engagement*

*Approval to waive an audit or to waive both an audit and review engagement requires an **extraordinary resolution**, which is approval from at least 80 per cent of the votes cast at a special members' meeting where there are enough members to take a vote or if all voting members consent in writing.

Enhanced members' rights

ONCA improves the rights of voting and non-voting members of not-for-profit corporations.

A corporation must have at least one class of voting members (for example, a corporation can have two classes of members as long as at least one class has the right to vote). Each member has one vote at a member's meeting, unless the organization's articles say otherwise.

To ensure transparency, if a corporation has two or more classes or groups of members, it must set this out in its articles (some existing corporations may currently have this in their by-laws). Corporations must set out the conditions for memberships in their by-laws.

Where to get help

Here are some resources to help learn more about ONCA:

[Plain-language guide to ONCA \(/page/guide-not-profit-corporations-act-2010\)](#)

A more detailed overview of the act.

[Transition considerations \(/page/not-profit-corporations-act-2010-transition-considerations\)](#)

A list of things you should keep in mind when transitioning to *ONCA*.

[Community Legal Education Ontario \(CLEO\) \(http://nonprofitlaw.cleo.on.ca/\)](http://nonprofitlaw.cleo.on.ca/)

Dedicated *ONCA* tools and support which also hosts a [directory of non-profit or charity lawyers \(http://nonprofitlaw.cleo.on.ca/onca-legal-help/lawyer-directory/\)](http://nonprofitlaw.cleo.on.ca/onca-legal-help/lawyer-directory/) in Ontario who are knowledgeable about *ONCA*.

[Law Society Referral Service \(http://www.lsuc.on.ca/faq.aspx?id=2147486372\)](http://www.lsuc.on.ca/faq.aspx?id=2147486372)

Lawyers and paralegals who provide up to a half hour of free legal consultation.

[Not-for-Profit Incorporator's Handbook](http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/)

[\(http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/\)](http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/)

General information about not-for-profit corporations and guidelines on how to incorporate.

[Office of the Public Guardian and Trustee](http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/)

[\(http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/\)](http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/)

Information for Ontarians who use, run or donate to charities.

[Charities – Canada Revenue Agency](https://www.canada.ca/en/services/taxes/charities.html)

[\(https://www.canada.ca/en/services/taxes/charities.html\)](https://www.canada.ca/en/services/taxes/charities.html)

How to register and operate as a charity in Canada.

Updated: October 21, 2021

Published: October 19, 2021

Related

[Plain-language guide to *ONCA* \(/page/guide-not-profit-corporations-act-2010\)](/page/guide-not-profit-corporations-act-2010)

[Transition considerations \(/page/not-profit-corporations-act-2010-transition-considerations\)](/page/not-profit-corporations-act-2010-transition-considerations)

[Standard organizational by-law \(/page/not-profit-corporations-act-2010-standard-organizational-law\)](/page/not-profit-corporations-act-2010-standard-organizational-law)

[Consumer Protection Ontario \(/page/consumer-protection-ontario\)](/page/consumer-protection-ontario)

[about Ontario \(https://www.ontario.ca/page/about-ontario\)](https://www.ontario.ca/page/about-ontario)

[accessibility \(https://www.ontario.ca/page/accessibility\)](https://www.ontario.ca/page/accessibility)

[news \(http://news.ontario.ca/newsroom/en\)](http://news.ontario.ca/newsroom/en).

[privacy \(https://www.ontario.ca/page/privacy-statement\)](https://www.ontario.ca/page/privacy-statement).

[terms of use \(https://www.ontario.ca/page/terms-use\)](https://www.ontario.ca/page/terms-use).

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Read the [plan to safely reopen Ontario \(https://covid-19.ontario.ca/plan-safely-reopen-ontario-and-manage-covid-19-long-term\)](https://covid-19.ontario.ca/plan-safely-reopen-ontario-and-manage-covid-19-long-term) and continue to follow the [restrictions and public health measures \(https://covid-19.ontario.ca/public-health-measures\)](https://covid-19.ontario.ca/public-health-measures).

Guide to the Not-for-Profit Corporations Act, 2010

Information about Ontario's *Not-for-Profit Corporations Act, 2010* (ONCA) for not-for-profit organizations that are thinking of incorporating.

The Ontario Business Registry launched on October 19, 2021.

Not-for-profit corporations can use the new registry to complete transactions with the government simply and quickly. The launch of the new registry also brings into force the *Not-for-Profit Corporations Act, 2010*, a modern legislative framework for the not-for-profit sector.

[Learn more about the Ontario Business Registry \(/page/ontario-business-registry\)](/page/ontario-business-registry).

Guide overview

This guide provides basic information about Ontario's *Not-for-Profit Corporations Act, 2010* (</laws/statute/10n15>)(ONCA). It is intended to be used by members, directors, officers, administrators and others supporting organizations that are thinking of incorporating as a not-for-profit corporation, but may not have not-for-profit experience.

This guide is also useful for identifying what has changed from the [*Corporations Act*](#) ([/laws/statute/90c38](#)) for a corporation that was previously governed under this act.

ONCA provides Ontario not-for-profit corporations, including charitable corporations, with a modern legal framework to meet the needs of today's not-for-profit sector. It sets out how not-for-profit corporations are created, governed and dissolved.

As of October 19, 2021, *ONCA* is in force. *ONCA* generally applies automatically to all Ontario not-for-profit corporations.

Existing not-for-profit corporations previously governed under the *Corporations Act* will have a three-year transition from the date *ONCA* came into force to make any necessary changes to their incorporating and other documents to bring them into conformity with *ONCA*.

Existing corporations previously governed under the *Corporations Act* are encouraged to review their documents before the end of the transition period. Unless otherwise noted, the information in this guide corresponds to sections of *ONCA*.

Organizations should check the [Rules for not-for-profit and charitable corporations page](#) ([/page/rules-not-profit-and-charitable-corporations](#)) to make sure the organization has all of the latest tools it needs for a smooth transition.

Disclaimer: This guide is for information only and is not intended as legal advice, or to be a complete statement of the law governing not-for-profit corporations, which may change from time to time. You may wish to consult a lawyer and/or other appropriate advisor for specific advice on *ONCA*, rules related to charitable corporations and/or any related financial or taxation/tax treatment issues.

Features of the new act

- Makes the incorporation process for new not-for-profit corporations more efficient
- Makes a new distinction between public benefit corporations and other not-for-profit corporations
- Allows a not-for-profit corporation to provide in its by-laws other means of voting (by mail, telephone or electronic means) in addition to, or in place of, voting by proxies

- Allows a member of a corporation to appoint a proxy holder, but only if the articles or the by-laws of the corporation permit it
- Clarifies that not-for-profit corporations can engage in commercial activities if the activities support the corporation's not-for-profit purposes
 - a not-for-profit corporation may be subject to restrictions on its activities imposed by other legislation such as the *Income Tax Act* (</laws/statute/90i02>).
- Allows for a simpler process for reviewing the corporation's financial records
 - called a "review engagement," the process can take the place of an audit in some circumstances and, in some situations, neither an audit nor review engagement will be required
- Requires a corporation that has two or more classes or groups of members to set this out in the articles (instead of in the by-laws)
 - the by-law must set out the conditions of membership
- Provides clearer rules for governing the corporation and increasing accountability
 - *ONCA* provides a statutory duty of care for directors, which requires them to act honestly and in good faith with a view to the best interests of the corporation, and to exercise reasonable care, diligence and skill
- Sets out a due diligence and good faith reliance defence for directors
 - a director will not be legally liable in certain circumstances if they acted with the care, diligence and skill a reasonably careful person would have acted in similar circumstances
- Lists specific requirements for directors and officers to report a conflict of interest in certain circumstances
- States that corporations do not always have to include a member's proposal in meeting notices in certain circumstances
- Provides members with actions they can take if they believe directors are not acting in the best interests of the corporation
- Provides members with greater access to financial records
- Streamlines incorporation as a charitable corporation, which no longer requires Office of the Public Guardian and Trustee (OPGT) approval

- all applications for articles of incorporation will be submitted directly to ServiceOntario
 - Joins other jurisdictions in Canada that have modernized their not-for-profit corporations' laws
 - the *Canada Not-for-profit Corporations Act* (<http://laws.justice.gc.ca/eng/acts/c-7.75/>), for instance, came into effect on October 17, 2011 at the federal level
-

Definitions

This section explains some of the terms relevant to *ONCA*.

Articles of incorporation

Articles of incorporation are the documents that create the not-for-profit corporation. *ONCA* requires that specific information about the not-for-profit corporation be included in the articles of incorporation, including:

- the corporation's name
- the corporation's purpose
- the address of the corporation's registered office
- classes or groups of members and the voting rights of each class or group (if applicable)

Generally speaking, if a corporation's articles conflict with *ONCA* or its regulations, the provision in *ONCA* or its regulations take priority.

Note: For existing not-for-profit corporations previously governed under the *Corporations Act*, letters patent under the *Corporations Act* become articles of incorporation under *ONCA*.

Audit

An audit involves the analysis of a corporation's financial records by a person permitted to do so under the *Public Accounting Act, 2004* (</laws/statute/04p08/>), who must also be

independent. Each financial statement item is tested to make reasonably sure that a corporation's financial statements accurately reflect its financial position.

By-laws

By-laws are rules that help govern the corporation's internal business and do not need to be filed with the government. By-laws regulate the activities or affairs of the corporation. They set out the rights and responsibilities of the members, directors and officers. They also set out the procedures for decision-making and provide further details about the corporation's structure.

Dissolution

Dissolution means the end of a corporation's existence. For more information, refer to the [Incorporation section \(#section-2\)](#) of this guide.

Indemnification

Indemnification is compensation a corporation gives to its directors and officers for costs or expenses caused by lawsuits as a result of the directors and officers carrying out their work, duties or responsibilities on behalf of the corporation.

Meetings

The following are some of the common types of meetings referred to in *ONCA*.

Annual meeting (formerly known as “annual general meeting”)

This is a meeting of the members which the directors must call annually. For more information, refer to [section 52 \(/laws/statute/10n15#BK59\)](#) of *ONCA*.

Special meeting

The directors may call a special meeting of the members at any time. For more information, refer to [section 52 \(/laws/statute/10n15#BK59\)](#) of *ONCA*.

Note: A meeting can be both an annual and a special meeting.

Directors' meeting

Unless the articles or by-laws state otherwise, the directors may meet at any place and after any notice period that is set out in the by-laws. For more information, refer to [section 34 \(/laws/statute/10n15#BK40\)](#) of *ONCA*.

Ordinary resolution

An ordinary resolution is a decision about the corporation that is made by the members. It is approved by the majority of the votes cast at a members' meeting, or signed by all members who can vote on the resolution. For more information, refer to [section 1 \(/laws/statute/10n15#BK1\)](#) and [section 59 \(/laws/statute/10n15#BK66\)](#) of *ONCA*.

Public benefit corporation

Not-for-profit corporations can also be public benefit corporations if they meet the definition in *ONCA*. There are two types of public benefit corporations – charitable or non-charitable corporations.

A charitable corporation is automatically a public benefit corporation by definition. For more information, refer to [section 1 \(/laws/statute/10n15#BK1\)](#) of *ONCA*.

A non-charitable public benefit corporation is defined in *ONCA* as a corporation that receives more than \$10,000 in a financial year either in the form of:

- donations or gifts from persons who are not members, directors, officers or employees of the corporation
- grants or similar financial assistance from the federal government or a provincial or municipal government or an agency of any such government. For more information, refer to [section 1 \(/laws/statute/10n15#BK1\)](#) of *ONCA*

A non-charitable corporation is considered to be a public benefit corporation in the next financial year after it receives the sum. For more information, refer to the definition of "public benefit corporation" in [section 1 \(/laws/statute/10n15#BK1\)](#) of *ONCA*.

When a not-for-profit corporation dissolves, it is considered to be a public benefit corporation if it met the definition of "public benefit corporation" in the financial year in

which it files its articles of dissolution or in one of the three preceding financial years. For more information, refer to [section 167 \(/laws/statute/10n15#BK184\)](#) of *ONCA*.

Remuneration

Remuneration is payment – such as a salary that a director, officer or employee of a corporation receives – for fulfilling their work, duties or responsibilities. For more information, refer to [section 47 \(/laws/statute/10n15#BK53\)](#) of *ONCA*.

Review engagement

A review engagement can be done in place of an audit in certain circumstances and is a review of a corporation's finances performed by a person permitted to do so under the *Public Accounting Act, 2004* who must also be independent.

It involves enquiry, discussion and analysis to make reasonably sure that a corporation's financial statements are in order. It is less extensive than an audit and, as a result, generally less expensive.

Special resolution

A special resolution is a decision about the corporation that generally involves an important change, such as a change to the corporation's articles or authorization for a corporation to continue into another jurisdiction.

A special resolution is approved by at least two-thirds of the votes cast at a members' meeting or if all voting members agree. For more information, refer to [section 1 \(/laws/statute/10n15#BK1\)](#) and [section 59 \(/laws/statute/10n15#BK66\)](#) of *ONCA*.

[\(\)](#) Not-for-profits and incorporation

This section provides basic information on the advantages and disadvantages of incorporating a corporation under *ONCA*.

Not-for-profit

A not-for-profit corporation:

- is dedicated to purposes other than pursuing a profit
- is a corporation without share capital, which means that the corporation does not issue ownership shares
- may not distribute any profits to its members, directors or officers (for more information, refer to [section 89 \(/laws/statute/10n15#BK100\)](#) of *ONCA*)

- must use any profit exclusively for its not-for-profit purposes
- includes both charitable and non-charitable organizations

Examples of not-for-profit organizations

Some examples of not-for-profit organizations include:

- sporting and athletic organizations
- social clubs
- day cares
- service clubs such as Rotary and Lions
- charitable corporations

Note: Not all not-for-profit organizations are incorporated. *ONCA* only governs not-for-profit organizations incorporated in Ontario.

Difference between a not-for-profit corporation, a for-profit business corporation, a co-operative corporation and a charitable corporation

Not-for-profit corporation

Activities are for purposes that do not include the financial gain of its members, or the benefit of for-profit organizations such as business corporations.

It can earn a “profit”, but any profit must be used to further the purposes of the corporation rather than be paid to the members.

If any of the purposes are of a commercial nature, the corporation's articles must state that the commercial purpose is intended to advance or support one or more of the not-for-profit purposes. For more information, refer to [section 8 \(/laws/statute/10n15#BK12\)](#) and [section 89 \(/laws/statute/10n15#BK100\)](#) of *ONCA*.

For-profit business corporation

Formed to make a profit and may distribute that profit to its shareholders.

Co-operative corporation (Co-op)

A business organization owned by members who use its services and is controlled equally by the members. A co-op must carry on business on a co-operative basis.

It is recommended that not-for-profit organizations get professional advice about the appropriate structure for the organization's purposes.

Charitable corporation

A charitable corporation is a type of not-for-profit corporation. Not all not-for-profit corporations are charitable corporations. To be a charitable corporation, a corporation must meet the requirements for not-for-profit corporations and some additional requirements that are explained further in the [Charitable corporations section \(#section-3\)](#) of this guide.

Public benefit corporations

Under *ONCA*, public benefit corporations include all charitable corporations and some non-charitable corporations that receive outside funding. Special rules apply to public benefit corporations under *ONCA* that do not apply to other not-for-profit corporations. Examples include:

- different audit and review engagement requirements (refer to [section 76 \(/laws/statute/10n15#BK85\)](#) of *ONCA* for more information)
- board composition
 - not more than one-third of the directors of a public benefit corporation may be employees of the corporation or of any of its affiliates

- refer to [section 23 \(/laws/statute/10n15#BK29\)](/laws/statute/10n15#BK29) of *ONCA* for more information

- the consequences of winding up (refer to [section 150 \(/laws/statute/10n15#BK167\)](/laws/statute/10n15#BK167) of *ONCA*)

- restrictions on distribution to members (refer to [section 167 \(/laws/statute/10n15#BK184\)](/laws/statute/10n15#BK184) of *ONCA*)

A few rules also apply specifically to charitable corporations in areas such as indemnification, insurance, remuneration and conflict of interest for directors and officers.

Refer to the [Directors and officers section \(#section-5\)](#) of this guide.

Distribution of a corporation's profits or property

Generally, a corporation's profits or its property may not be distributed to a member, a director or an officer of the corporation. For more information, refer to [section 89 \(/laws/statute/10n15#BK100\)](/laws/statute/10n15#BK100) of *ONCA*. However, if the corporation is not a public benefit corporation, *ONCA* provides for distribution to members when the corporation winds up or dissolves, unless the articles state otherwise. For more information, refer to [section 150 \(/laws/statute/10n15#BK167\)](/laws/statute/10n15#BK167) and [section 167 \(/laws/statute/10n15#BK184\)](/laws/statute/10n15#BK184) of *ONCA*.

Incorporating a not-for-profit organization

Not-for-profit organizations may incorporate if they wish, but there is no requirement to do so. An organization can be formal (incorporated) or informal (unincorporated). By incorporating under *ONCA*, an organization must comply with the rules set out under it.

This includes:

- keeping records
- having annual meetings
- filing annual returns

After considering the benefits and obligations of incorporation, an organization may decide against it. If an organization chooses not to incorporate, it is not called a corporation. It is recommended that organizations get professional advice about the appropriate structure for the organization's purposes.

Benefits of incorporating

Some of the reasons to incorporate include:

Formal operating structure

A corporation is a distinct legal entity with the powers of a natural person – it can sue and be sued in its own name (an unincorporated organization can only sue through its members personally). Unlike an unincorporated organization, a corporation can also enter into contracts.

Permanence

A corporation may go on forever, even if membership changes, until the corporation is dissolved.

Members have limited legal responsibility (liability)

Generally, members of a corporation are not personally responsible for its debts and obligations, unlike members of an unincorporated organization. Directors and officers, however, may be personally responsible in certain circumstances:

Refer to the [Directors and officers section \(#section-5\)](#) of this guide for more information.

Title to land can be in the corporation's name

A corporation can own property in its own name. Legal title to the property stays with the corporation even if membership changes.

Note: An organization should consult its lawyer to decide whether or not to incorporate.

How to incorporate

ServiceOntario is responsible for processing applications for articles of incorporation under *ONCA*. Please see [ServiceOntario's site \(/page/start-dissolve-and-change-corporation\)](#) for more information.

What a corporation must do under *ONCA*

An organization that incorporates under *ONCA* must:

- keep records (for example, a register of members which lists all the members of the corporation)
- hold an annual meeting of members

There may be additional requirements under other statutes such as the [*Corporations Information Act* \(/laws/statute/90c39\)](#). Incorporation also means spending time and resources on activities such as:

- the initial cost of incorporating
- filing annual corporate tax returns
- holding annual meetings

Incorporate provincially or federally

A not-for-profit corporation may choose to incorporate federally or provincially, depending on the scope of the corporation's activity. Some not-for-profit corporations that are national in scope tend to incorporate federally. Federal not-for-profit corporations can operate in Ontario.

No requirement to incorporate

Not-for-profit organizations may incorporate if they wish, but there is no requirement to do so. An organization can be formal (incorporated) or informal (unincorporated). By incorporating under *ONCA*, an organization must comply with the rules set out under it. This includes keeping records, having annual meetings and filing annual returns. After considering the benefits and obligations of incorporation, an organization may decide against it. If an organization chooses not to incorporate, it is not called a corporation.

Alternative ways for organizations to organize

An organization may function as:

- a business corporation
- a trust

- a partnership
- a co-operative
- an unincorporated association

Commercial activities and profits

Not-for-profit corporations can make a profit

A not-for-profit corporation can make a “profit” as long as it is reinvested to support the not-for-profit purposes of the corporation. Not-for-profit corporations can have commercial activities but if any of the purposes are of a commercial nature, the corporation’s articles must state that the purpose is intended to advance or support one or more of the not-for-profit purposes. For more information, refer to [Not-for-profits and incorporation \(#section-2\)](#) above and [section 8 \(/laws/statute/10n15#BK12\)](#) of *ONCA*.

For example, a not-for-profit corporation incorporated for a recreational purpose that wants to bring in a stable base of funding may decide to sell T-shirts. *ONCA* allows this activity as long as the profit from selling the T-shirts is used to support the group’s not-for-profit recreational purpose.

Restrictions on not-for-profit corporations

Restrictions on not-for-profit corporations may be set out in a minister’s regulation under *ONCA*.

There may be other restrictions based on other laws or the decisions of the courts that may also govern the corporation.

By-laws for new corporations under *ONCA*

A [standard organizational by law \(/page/not-profit-corporations-act-2010-standard-organizational-law\)](#) approved by the Ministry under *ONCA* will automatically apply to a corporation that does not pass an organizational by-law within 60 days after the date of incorporation.

The standard organizational by-law deals with organizational matters, such as who can sit on the board, the duties of officers and members and how to call meetings. Refer to

[section 18 \(/laws/statute/10n15#BK23\)](/laws/statute/10n15#BK23) of *ONCA*.

The corporation may change or repeal and replace the standard organizational by-law at any time by following the procedures in *ONCA*.

Existing not-for-profit corporations previously governed under the *Corporations Act* may wish to refer to the draft standard organizational by-law as a guide or model, and should ensure that any changes made to their by-laws comply with *ONCA*. Existing not-for-profit corporations previously governed under the *Corporations Act* should refer to the [transition considerations page \(/page/not-profit-corporations-act-2010-transition-considerations\)](/page/not-profit-corporations-act-2010-transition-considerations) for more information.

Assets of a dissolved corporation

When a corporation winds up or dissolves, the way assets are handled depends on whether or not the not-for-profit corporation is a public benefit corporation. Refer to [section 150 \(/laws/statute/10n15#BK167\)](/laws/statute/10n15#BK167) and [section 167 \(/laws/statute/10n15#BK184\)](/laws/statute/10n15#BK184) of *ONCA*.

When a not-for-profit corporation that is not a public benefit corporation winds up or dissolves, its debts are repaid first and then any remaining assets must be distributed in keeping with its articles. If the articles do not say anything about how the assets are to be distributed, the assets must be distributed to the members in a way that reflects their rights and interests in the corporation. Refer to [section 150 \(/laws/statute/10n15#BK167\)](/laws/statute/10n15#BK167) and [section 167 \(/laws/statute/10n15#BK184\)](/laws/statute/10n15#BK184) of *ONCA*.

Refer to the [charitable corporations section \(#section-3\)](#) of this guide for the requirements when a charitable corporation winds up or dissolves.

When a non-charitable public benefit corporation winds up or dissolves, its debts are paid first and then any remaining assets must be distributed to another public benefit corporation with similar purposes to its own or to a government or government agency. Refer to [section 150 \(/laws/statute/10n15#BK167\)](/laws/statute/10n15#BK167) and [section 167 \(/laws/statute/10n15#BK184\)](/laws/statute/10n15#BK184) of *ONCA*.

Charitable corporations

Public benefit corporations: charitable versus non-charitable

Public benefit corporations include all charitable corporations and certain non-charitable corporations.

Special rules apply to public benefit corporations in terms of:

- the type of financial review that is required
- the proportion of employees of the corporation or of any of its affiliates who may be on the board of directors
- how distributions are made when the corporation winds up or dissolves

Charitable corporations

Charitable corporations have only charitable purposes and provide an important benefit to the general public or an important section of the community.

Examples of charitable corporations include schools, hospitals and religious organizations.

Non-charitable corporations

Certain non-charitable corporations (corporations whose purposes are not exclusively charitable) can be public benefit corporations if either:

- they have received donations in a financial year of more than \$10,000 from people not connected to the corporation
- they have received more than \$10,000 in a financial year in the form of government financial assistance

Examples of non-charitable public benefit corporations:

- a service club that has received more than \$10,000 from the public in a financial year
- a recreational club that has received more than \$10,000 in government funding in a financial year

How an organization qualifies as a charitable corporation

To qualify as a charitable corporation, a corporation must devote all of its assets to one or more of the following areas:

- relief of poverty
- advancement of education
- advancement of religion
- other purposes beneficial to the community, as determined by the courts, but not falling under any of the above (for example, preserving the environment, promoting health care or establishing a community centre)

For more information on the requirements to incorporate a charitable corporation in Ontario, refer to the [Office of the Public Guardian and Trustee's \(OPGT\) website](https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/) (<https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/>). There you'll find a list of pre-approved purpose clauses that organizations wanting to qualify as a charitable corporation can use to incorporate.

Apply to become a registered charitable corporation

To become registered, a charitable corporation must make a separate application to the Charities Directorate at the Canada Revenue Agency (CRA). Visit the [Charities Directorate site](http://www.cra-arc.gc.ca/charities/) (<http://www.cra-arc.gc.ca/charities/>) for details about the registration process and contact information.

Not-for-profit corporations and official income tax donation receipts

A not-for-profit corporation may not issue official income tax donation receipts unless it is registered as a charitable corporation with CRA.

Conflicts between charities law and *ONCA*

Where *ONCA* or its regulations conflict with charities law, charities law takes priority. Refer to [section 5 \(/laws/statute/10n15#BK6\)](#) of *ONCA*.

ONCA is a corporate statute, and deals with corporate matters such as directors' duties and members' rights. Charities law is made up of court decisions (i.e. common law) and statutes that apply to charitable corporations. Charities law includes, among other things,

the fiduciary or financial obligations of directors of charitable corporations, the *Charities Accounting Act* (</laws/statute/90c10>) and the investment provisions of the *Trustee Act* (</laws/statute/90t23>).

For example, [sub \(/laws/statute/10n15#BK50\)](/laws/statute/10n15#BK50) [section 47\(1\) of ONCA \(/laws/statute/10n15#BK53\)](/laws/statute/10n15#BK53) allows directors to receive remuneration (payment such as a salary or reimbursement for expenses) for their services as a director. Different rules apply to directors of charitable corporations. Charities common law, however, prohibits directors of charitable corporations from receiving remuneration for their services as a director or for any other services unless an order is obtained from the court or under [section 13 \(/laws/statute/90c10\)](/laws/statute/90c10) of the *Charities Accounting Act*. As there is a conflict between [section 47 of ONCA \(https://www.ontario.ca/laws/statute/10n15#BK53\)](https://www.ontario.ca/laws/statute/10n15#BK53) and the rules relating to charitable corporations, charitable corporations cannot rely on [sub \(/laws/statute/10n15#BK50\)](/laws/statute/10n15#BK50) [section 47\(1\) of ONCA \(https://www.ontario.ca/laws/statute/10n15#BK53\)](/laws/statute/10n15#BK53) as authority to be paid. The laws prohibiting directors of charitable corporations from being paid override [sub \(/laws/statute/10n15#BK50\)](/laws/statute/10n15#BK50) [section 47\(1\) of ONCA \(/laws/statute/10n15#BK53\)](/laws/statute/10n15#BK53).

However, [Ontario Regulation 4/01 \(/laws/regulation/010004\)](/laws/regulation/010004) made under the *Charities Accounting Act* (</laws/statute/90c10>) (the Regulation), allows charitable corporations operating in Ontario to compensate directors and persons connected to them, without a court order, provided specific requirements are met. For example, where a director is providing services in their capacity other than a director.

For information on [Regulation 4/01 \(/laws/regulation/010004\)](/laws/regulation/010004) under the *Charities Accounting Act* (</laws/statute/90c10>), refer to the [Guidance of the Public Guardian and Trustee \(https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/authorization_of_payments.html\)](https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/authorization_of_payments.html).

Change a charitable corporation to a non-charitable not-for-profit corporation

An incorporated charitable corporation cannot change to a non-charitable, not-for-profit corporation.

Funds intended for charitable purposes cannot later be used for non-charitable purposes.

Assets of a dissolved charitable corporation

When a charitable corporation winds up or dissolves, after paying any debts and obligations, it must distribute any remaining assets to a charitable corporation with similar purposes to its own, or to a government or government agency. Refer to [section 150 \(/laws/statute/10n15#BK167\)](#) and [section 167 \(/laws/statute/10n15#BK184\)](#) of *ONCA*.
A charitable corporation has other restrictions (for example, restricted purpose trust funds) that it must be careful about.

Approval of the Office of the Public Guardian and Trustee

The Office of the Public Guardian and Trustee's (OPGT) approval is no longer needed to incorporate as a charitable corporation. All applications for articles of incorporation will be submitted directly to [ServiceOntario \(/page/serviceontario\)](#), including applications where applicants have drafted their own purpose clauses.

Also, it will no longer be necessary to add the special provisions to the articles of incorporation of charitable corporations. The special provisions had set out some of the duties and obligations of the charity and its directors. It is important to understand that the principles of the special provisions will continue to apply as they largely reflect aspects of charities law.

The OPGT will still need to pre-approve applications for articles of amendment, amalgamation and continuation. Applications for articles of amendment to change only the name of the charity also will now require the approval of the OPGT.

As it can be difficult to draft purpose clauses which legally qualify as charitable, the OPGT suggests that applicants continue to use the pre-approved purpose clauses if they accurately describe the purposes the corporation intends to carry out. The pre-approved purpose clauses have been accepted by both the OPGT and the Charities Directorate of the Canada Revenue Agency (CRA). The list of pre-approved purpose clauses is available on the [Ministry of the Attorney General's website](#) (<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet2.php>).

If the pre-approved purpose clauses do not accurately describe the intended purposes of the corporation, Canada Revenue Agency has a list of what it calls [model "object" clauses](#) (<http://www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/mdl/mdl-bjcts-eng.html>) available on its website.

If the intended purposes of the corporation do not appear on either of these lists, applicants can ask the [Charities Directorate \(http://www.cra-arc.gc.ca/chrts-gvng/chrts/bt/menu-eng.html\)](http://www.cra-arc.gc.ca/chrts-gvng/chrts/bt/menu-eng.html) for pre-clearance of tailor-made purpose clauses before submitting their application to ServiceOntario.

Important: To issue tax receipts to donors, an organization must make a separate application to the Charities Directorate to get a charitable registration number. Use of a purpose clause (whether it is from the list of pre-approved purposes, model objects or purposes pre-cleared by Canada Revenue Agency) is only one of several requirements, and does not guarantee the organization will qualify for registered charitable status or that the organization's purposes will not have to be amended.

For more information on the requirements to incorporate a charitable corporation including drafting charitable purposes, please refer to the [OPGT's website. \(http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet2.php\)](http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet2.php)

Approval of the Charities Directorate of the Canada Revenue Agency (Canada Revenue Agency)

Approval of the Charities Directorate at Canada Revenue Agency is not needed to incorporate a charitable corporation. However, if applicants are unable to use the [OPGT's pre-approved purpose clauses or the Charities Directorate's model "object" clauses](#) to describe their organization's purposes, applicants should get pre-clearance from the Charities Directorate for tailor-made purpose clauses.

If applicants incorporate using purposes that are not acceptable to the Charities Directorate, then the corporation may need to amend its purposes by applying for articles of amendment. Please consult [CRA's website \(http://www.cra-arc.gc.ca/chrts-gvng/chrts/bt/menu-eng.html\)](http://www.cra-arc.gc.ca/chrts-gvng/chrts/bt/menu-eng.html) for more information.

Directors, officers and committees

This section provides basic information on some of the key duties and obligations of directors and officers under [ONCA](#).

Directors and officers

Specific duties of directors and officers

Directors and officers must comply with *ONCA* and its regulations, the corporation's articles and by-laws. Refer to [section 43 \(/laws/statute/10n15#BK49\)](/laws/statute/10n15#BK49) of *ONCA*.

ONCA requires that, in exercising their duties, directors and officers must:

- act honestly and in good faith to serve the best interests of the corporation
- exercise the care, diligence and skill that a reasonably careful person would exercise in similar circumstances

Refer to [section 43 \(/laws/statute/10n15#BK49\)](/laws/statute/10n15#BK49) of *ONCA*.

After becoming a director or officer

Directors or officers should:

- review articles of incorporation, by-laws, financial statements and the corporation's website
- consider whether they have any potential conflicts of interest in relation to the corporation's activities
- become familiar with the corporation's reporting requirements
- check whether the corporation provides liability insurance or indemnification for directors and officers

How the corporation can help protect a director or officer from legal liability

ONCA states that a corporation may indemnify or provide money to a director or officer for the costs, charges and expenses of a legal proceeding if the individual acted honestly and in good faith with a view to the best interests of the corporation. Refer to [section 46 \(/laws/statute/10n15#BK52\)](/laws/statute/10n15#BK52) of *ONCA*.

A corporation may also buy and keep liability insurance for the benefit of directors or officers. Refer to [section 46 \(/laws/statute/10n15#BK52\)](/laws/statute/10n15#BK52) of *ONCA*.

While certain conditions apply, a regulation under the *Charities Accounting Act* [\(/laws/statute/90c10\)](/laws/statute/90c10) allows charitable corporations to indemnify or buy liability insurance

for their directors, officers or trustees providing they are managing the charitable corporation honestly and in good faith. Refer to [section 46 \(/laws/statute/10n15#BK52\)](#) of *ONCA*.

Paying a director or officer of a charitable corporation

Directors of charitable corporations are generally prohibited by common law from receiving compensation as a director or for services provided in any other capacity, such as an employee of the charitable corporation. [Ontario Regulation 4/01 \(/laws/regulation/010004\)](#) under the *Charities Accounting Act (/laws/statute/90c10)*, allows charitable corporations operating in Ontario to compensate directors and persons connected to them, without a court order, provided specific requirements are met. For example, for services provided by a director in their capacity other than a director. If a charitable corporation wishes to make a payment that is not authorized under the Regulation, a court order is required. In cases where all parties consent, a Court order may be obtained through an application to the Office of the Public Guardian and Trustee under [section 13 \(/laws/statute/90c10\)](#) of the *Charities Accounting Act (/laws/statute/90c10)*.

This rule does not apply to officers who are not directors, nor does it prohibit directors from being reimbursed for their out-of-pocket expenses. For more information, refer to the [Incorporation section \(#section-2\)](#) of this guide and the [Guidance of the Public Guardian and Trustee \(https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/authorization_of_payments.html\)](#) as it relates to Payments to Directors and Connected Persons. You may also contact the [Office of the Public Guardian and Trustee \(https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/index.php\)](#) (OPGT).

Payment for services in another capacity

As long as the by-laws and the conflict of interest provisions of *ONCA* allow it, a director of a non-charitable corporation or an officer or member of a charitable or non-charitable corporation can receive reasonable remuneration for any services to the corporation that they perform in any other capacity (for example, if a director also provides consulting services).

Directors

A director is an elected or appointed member of a board of directors. Directors manage or supervise the management of the corporation. Refer to [section 21 \(/laws/statute/10n15#BK27\)](#) of *ONCA*. In general terms, this means:

- ensuring the purposes of the corporation are properly carried out
- setting the corporation's long-range objectives and strategic plans
- being responsible for all aspects of the corporation's operations
- ensuring the corporation's financial stability
- supervising the corporation's management and staff

How to become a director

A person becomes a director if:

- they are elected by the members (refer to [section 24 \(/laws/statute/10n15#BK30\)](#) of *ONCA*)
- the corporation's by-laws specify a person is a director because they have a specific office, such as past president of the corporation, or they hold a position at another organization (refer to [section 23 \(/laws/statute/10n15#BK29\)](#) of *ONCA*)
- they are appointed by other directors or by a court (refer to [section 24 \(/laws/statute/10n15#BK30\)](#) or [section 28 \(/laws/statute/10n15#BK31\)](#) of *ONCA*)

A person who is elected or appointed to become a director must consent before or within 10 days after their election or appointment. Refer to [section 24 \(/laws/statute/10n15#BK30\)](#) of *ONCA*. In some circumstances a person may be deemed to be a director if all directors resign or are removed without replacement. Refer to [section 29 \(/laws/statute/10n15#BK35\)](#) of *ONCA*.

Required legal qualifications of a director

A director must be:

- an individual
- 18 years of age or older
- a person who has not been found incapable of managing property under the *Substitute Decisions Act, 1992* ([/laws/statute/92s30](#)) or the *Mental Health Act*

[\(/laws/statute/90m07\)](/laws/statute/90m07)

- a person who has not been found incapable by any court in Canada or elsewhere
- not bankrupt

The by-laws may have additional qualifications. Refer to [section 23](#)
[\(/laws/statute/10n15#BK29\)](/laws/statute/10n15#BK29) of ONCA.

Non-members can be directors

Non-members can be directors of a not-for-profit corporation unless the by-laws state otherwise. Refer to [section 23](#) [\(/laws/statute/10n15#BK29\)](/laws/statute/10n15#BK29) of ONCA. There are special rules for directors of public benefit corporations. Only one-third of the directors of a public benefit corporation may be employees of the corporation or its affiliates. [Special rules that apply to directors of charitable public benefit corporations \(#special-rules-for-directors-of-charitable-corporations\)](#) are listed below. Otherwise, there is no limit to the number of employees who may be directors. Refer to [section 23](#)
[\(/laws/statute/10n15#BK29\)](/laws/statute/10n15#BK29) of ONCA.

Director's term of office

A director's term of office is set out in ONCA to a maximum of four years. If the by-laws do not say otherwise, a director's term is one year. A director may be re-elected or re-appointed. Refer to [section 24](#) [\(/laws/statute/10n15#BK30\)](/laws/statute/10n15#BK30) of ONCA.

Directors can attend members' meetings

Directors have the right to attend and be heard at members' meetings. Refer to [section 33](#)
[\(/laws/statute/10n15#BK39\)](/laws/statute/10n15#BK39) of ONCA. However, members do not have the right to attend directors' meetings.

Director can also be officers

A director may be appointed to any office of the corporation. Refer to [section 42](#)
[\(/laws/statute/10n15#BK48\)](/laws/statute/10n15#BK48) of ONCA.

Number of directors on the board

A not-for-profit corporation must have at least three directors on its board of directors. The articles may provide for a minimum and maximum number of directors. Refer to [section 22 \(/laws/statute/10n15#BK28\)](/laws/statute/10n15#BK28) of ONCA.

Change the number of directors

The members of a corporation may change or amend its articles to have more or fewer directors, or to set the minimum or maximum number of directors. Refer to [section 103 \(/laws/statute/10n15#BK117\)](/laws/statute/10n15#BK117) and [section 30 \(/laws/statute/10n15#BK36\)](/laws/statute/10n15#BK36) of ONCA. If a corporation has a range of directors, the number of directors within the range must be fixed by a special resolution of the members. The members can also give the board of directors the authority to fix the number of directors. Refer to [section 22 \(/laws/statute/10n15#BK28\)](/laws/statute/10n15#BK28) of ONCA.

Remove a director

Members can remove a director by ordinary resolution at a special meeting. This does not apply to a director who is appointed because they hold a particular office. If a director is elected by a particular class of members, only the members of the class can remove the director in this way. Refer to [section 26 \(/laws/statute/10n15#BK32\)](/laws/statute/10n15#BK32) of ONCA.

When a director stops holding office

A director stops holding office when the director (refer to [section 25 \(/laws/statute/10n15#BK31\)](/laws/statute/10n15#BK31) of ONCA):

- resigns
 - a director resigns by giving their resignation, which takes effect when it is received by the corporation or at the time given in the resignation, whichever is later (refer to [section 25 \(/laws/statute/10n15#BK31\)](/laws/statute/10n15#BK31) of ONCA)
- is removed by the members by ordinary resolution at a special meeting (refer to [section 26 \(/laws/statute/10n15#BK32\)](/laws/statute/10n15#BK32) of ONCA)
- no longer meets the qualifications of a director (refer to [section 23 \(/laws/statute/10n15#BK29\)](/laws/statute/10n15#BK29) of ONCA)
- dies

A director whose term is not stated in the by-laws stops holding office at the close of the next annual meeting. A director elected for a stated term will stay in office until their successor is elected or appointed. Refer to [section 24 \(/laws/statute/10n15#BK30\)](#) of *ONCA*.

Filling a vacant director position

The board of directors may fill a vacant director position, unless the by-laws state that members must vote to fill it. Refer to [section 28 \(/laws/statute/10n15#BK34\)](#) of *ONCA*.

The board of directors (or the members, if they have voted to remove a director) generally can decide when the vacancy is filled. Refer to [section 26 \(/laws/statute/10n15#BK32\)](#) and [section 28 \(/laws/statute/10n15#BK34\)](#) of *ONCA*.

Key potential legal liabilities of directors

Directors generally are not personally liable for debts of the corporation other than for money or property distributed or paid under [section 39 \(/laws/statute/10n15#BK45\)](#) and for employees' wages and vacation pay under [section 40 \(/laws/statute/10n15#BK46\)](#).

Directors could be personally liable if they mismanage corporate property. Refer to the reasonable diligence defence in [section 44 \(/laws/statute/10n15#BK50\)](#) of *ONCA*.

Directors may also be liable under other federal and provincial statutes that apply to the corporation.

How *ONCA* protects directors from legal liability

ONCA sets out a due diligence and good faith reliance defence (refer to [section 44 \(/laws/statute/10n15#BK50\)](#)), which says that a director is not legally liable under [section 39 \(/laws/statute/10n15#BK45\)](#) if they acted with the care, diligence and skill with which a reasonably careful person would have acted in similar circumstances.

The defence includes relying in good faith on the advice of advisors. This defence will allow directors to rely in good faith on professional advisors, and advice by management and other employees of the corporation (for example, reliance on audit reports prepared by an independent auditor).

When directors can be paid

Directors can be paid if:

- the organization is not a charitable corporation (however, if certain requirements are met, Regulation 4/01 made under the *Charities Accounting Act*, allows charitable corporations operating in Ontario to compensate directors and persons connected to them, without a court order. Learn more about these requirements at the [Guidance of the Public Guardian and Trustee](https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/authorization_of_payments.html) (https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/authorization_of_payments.html) as it relates to [Payments to Directors and Connected Persons](https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/authorization_of_payments.html) (https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/authorization_of_payments.html))
- the articles or by-laws of the corporation do not prohibit it

Refer to [section 47 \(/laws/statute/10n15#BK53\)](#) of *ONCA*.

Special rules for directors of charitable corporations

Special rules apply to directors of charitable corporations in these areas:

- conflicts of interest
- compensation
- indemnification
- liability insurance
- investments
- amending purpose clauses
- resigning as a director

Please contact the [Office of the Public Guardian and Trustee](https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/) (<https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/>) for additional information.

If there is a conflict between *ONCA* or its regulations, and any other act, regulation or law that applies to charitable corporations, the other act, regulation or law applying to charitable corporations takes priority. Refer to [section 5 \(/laws/statute/10n15#BK6\)](#) of *ONCA*.

Officers

An officer is generally a member of a corporation's management team who reports to the board of directors. Officers must include a chair appointed from the board of directors and may include a president, vice president, treasurer and secretary. One person may hold two or more officer positions. For example, the same person may hold the offices of chair and president. Refer to [section 42 \(/laws/statute/10n15#BK45\)](/laws/statute/10n15#BK45) of *ONCA*. If you are a director or officer of a charitable corporation, there are special rules regarding remuneration. See [Paying a director or officer of a charitable corporation \(#paying-a-director-or-officer-of-a-charitable-corporation\)](#)

Officers have the powers and authority set out in the articles or by-laws or given to them by the board of directors. They run the day-to-day operations of the corporation. Refer to [section 42 \(/laws/statute/10n15#BK48\)](/laws/statute/10n15#BK48) of *ONCA*.

How to become an officer

Subject to the articles or the by-laws, officers are appointed by the board of directors. Refer to [section 42 \(/laws/statute/10n15#BK48\)](/laws/statute/10n15#BK48) of *ONCA*.

Officer's term of office

An officer's term of office is more flexible than that of a director, and is typically set out in the by-laws of a not-for-profit corporation. If no limit is imposed in the by-laws, the term of office continues indefinitely.

Committees

Some corporations may choose to establish committees. A board of directors can set up committees to focus expertise where it can best be used and to manage the flow of information. Examples of committees include an audit committee, a fundraising committee and an executive committee. The responsibilities of a specific committee may vary from corporation to corporation.

A committee, or a managing director, can have the authority to make some decisions that bind the corporation, if the board of directors give them that authority. Refer to [section 36 \(/laws/statute/10n15#BK42\)](/laws/statute/10n15#BK42) of *ONCA*. Members of an executive committee must also be members of the appointing board of directors. An audit committee must not be formed

with a majority of officers or employees of the corporation. Refer to [section 80 \(/laws/statute/10n15#BK89\)](#) of *ONCA*.

Conflict of interest

A conflict of interest is generally a situation where a director or officer has a personal interest in or can benefit from a business deal arising from their work with the not-for-profit corporation. For example, if a not-for-profit corporation is entering into a contract with another company, a director who would personally gain something from that contract has a potential conflict of interest. Refer to [section 41 \(/laws/statute/10n15#BK47\)](#) of *ONCA* for more information.

If a director or officer is in a conflict of interest

ONCA lists specific requirements for both directors and officers to report conflicts of interest in various circumstances. Generally, if a director or officer is in a potential conflict of interest, they must promptly report the conflict to the corporation and normally they cannot attend any part of a meeting in which the matter is discussed or voted upon.

ONCA also states when a director or officer must report their interest, depending on the circumstances (for example, reporting may be required at the meeting when a proposed contract is first considered). There are exceptions for certain types of conflicts. Refer to [section 41 \(/laws/statute/10n15#BK47\)](#) of *ONCA*.

Important: It is recommended that directors and officers get professional advice regarding potential conflicts of interest.

In the case of a public benefit corporation that is also a charitable corporation, directors are prohibited from acting in a conflict of interest. In these situations it's not enough for the director to declare a conflict, leave the room and not vote on the matter. As a result, directors of charitable corporations cannot act in a conflict unless an order is obtained from the court or under [section 13 \(/laws/statute/90c10\)](#) of the *Charities Accounting Act*. Please contact the [Office of the Public Guardian and Trustee \(https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/\)](#) for additional information.

[\(\)](#) Members

This section provides basic information on some of the key rights and duties of members under *ONCA*.

A member of a not-for-profit corporation is a person (including a corporation) who supports or benefits from the goals and objectives of the corporation. The by-laws of a not-for-profit corporation set out the membership conditions that determine which persons are eligible to become members. Refer to [section 48 \(/laws/statute/10n15#BK55\)](#) of *ONCA*.

Rights and responsibilities

Members' rights

Members of not-for-profit corporations have a number of rights. Some of these rights can be found in *ONCA*, while other rights may be specifically set out in a not-for-profit corporation's articles and by-laws. These include the right to:

- attend annual meetings of the members of the corporation (formerly known as annual general meetings), if the member has the right to receive notice of the meeting (refer to [section 55 \(/laws/statute/10n15#BK62\)](#) of *ONCA*)
- vote at any members' meeting if the member has voting rights
- make or discuss suggestions (proposals) for consideration at members' meetings, which may be put into effect if passed (refer to [section 56 \(/laws/statute/10n15#BK63\)](#) of *ONCA*)
- call a meeting of the members if at least 10 per cent or a lower percentage of the members (as provided in the by-laws) request it (refer to [section 60 \(/laws/statute/10n15#BK67\)](#) of *ONCA*)
- use other means of voting (for example, mailed-in ballot, telephone or electronic means), in addition to or in place of allowing for the use of proxies (other people acting on the member's behalf), if allowed in the by-laws (refer to [section 53 \(/laws/statute/10n15#BK60\)](#) and [section 67 \(/laws/statute/10n15#BK75\)](#) of *ONCA*)
- receive a copy of financial records before the corporation's annual meeting at the member's request (refer to [section 84 \(/laws/statute/10n15#BK94\)](#) of *ONCA*)

Members cannot attend directors' meetings

Members do not have the right to attend directors' meetings. However, directors have the right to attend and be heard at members' meetings. Refer to [section 33 \(/laws/statute/10n15#BK39\)](#) of ONCA.

How a member can get information about the corporation

A member can have one copy of the articles and by-laws provided to them upon request and free of charge. Refer to [section 95 \(/laws/statute/10n15#BK108\)](#) of ONCA. During the corporation's regular office hours members may examine and take copies (for a reasonable fee) of:

- minutes of members' meetings
- members' resolutions
- lists of directors, officers and members

If a member wants to examine the list of members, the request must include a statutory declaration (i.e. a legal document used to allow a person to confirm something is true in order to satisfy a legal requirement. It is similar to an affidavit, which is a formal sworn (under oath) statement of fact). ONCA outlines the contents of the statutory declaration and limits how the information may be used. Refer to [section 96 \(/laws/statute/10n15#BK109\)](#) of ONCA.

Members have the right to receive the annual financial statements at every annual meeting. Upon request, members can receive these financial statements before an annual meeting. Refer to [section 84 \(/laws/statute/10n15#BK94\)](#). Members also have the right to examine and make copies of financial statements at any other time. Refer to [section 98 \(/laws/statute/10n15#BK111\)](#) of ONCA.

Personal liability for the debts of a not-for-profit corporation

Generally, members are not personally responsible for the debts of a not-for-profit corporation. Refer to [section 91 \(/laws/statute/10n15#BK102\)](#) of ONCA.

Annual dues

Members may need to pay annual dues if the corporation's directors make this a membership requirement. Refer to [section 86 \(/laws/statute/10n15#BK97\)](#) of ONCA.

Make sure directors and officers are acting in the corporation's best interests

Members can take a number of actions under *ONCA* to make sure directors and officers are properly supervising the management of the corporation and complying with their duties. For example, members have the right to:

- apply to the court for a compliance order to make officers and directors comply with *ONCA*, the articles and by-laws of the not-for-profit corporation (refer to [section 191 \(/laws/statute/10n15#BK213\)](#) of *ONCA*)
- remove a director from office by ordinary resolution at a special meeting (refer to [section 26 \(/laws/statute/10n15#BK32\)](#) of *ONCA*)
- have greater access to financial statements to make sure their corporation's financial position is effectively supervised (for example, upon request, a member can receive financial statements before an annual meeting) (refer to [section 84 \(/laws/statute/10n15#BK94\)](#) of *ONCA*)
- in the case of a not-for-profit corporation that is not a public benefit corporation, disagree on certain fundamental changes and have any financial interest they may have re-purchased by the corporation (refer to [section 187 \(/laws/statute/10n15#BK208\)](#) of *ONCA*)
- apply to the court for an order winding up the corporation (refer to [sections 136 to 138 \(/laws/statute/10n15#BK153\)](#) of *ONCA*)
- apply to the court to require an investigation of the corporation (refer to [section 174 \(/laws/statute/10n15#BK194\)](#) of *ONCA*)
- apply to the court for permission to act in the name of the corporation or to intervene in an action in which the corporation is a party (a derivative action)
 - this is not available for a religious corporation (refer to [section 183 \(/laws/statute/10n15#BK204\)](#) of *ONCA*)

General information

When a member's proposal does not have to be included in a meeting notice

The corporation does not have to include a member's proposal in a meeting notice if:

- the proposal is not submitted at least 60 days before the meeting
- the primary purpose of the proposal appears to deal with a personal claim or to resolve a personal complaint against the corporation or its directors, officers, members or debt obligation holders
- the proposal does not relate in a significant way to the activities or affairs of the corporation
- the right to make a proposal is being abused for publicity
- a very similar proposal was suggested and voted down within the last two years
- the member failed to present a proposal that the member requested within the last two years (refer to [section 56 \(/laws/statute/10n15#BK63\)](#) of ONCA)

How a membership ends

Unless the articles or by-laws state otherwise, a membership ends when:

- the member dies or resigns
- the member is expelled or their membership is otherwise ended in keeping with the articles or by-laws
- the membership expires
- the corporation is liquidated or dissolved (refer to [section 50 \(/laws/statute/10n15#BK57\)](#) of ONCA)

For a corporation that is not a public benefit corporation, the membership interest may be re-purchased by the corporation in certain circumstances. Refer to [section 187 \(/laws/statute/10n15#BK208\)](#) of ONCA).

Discipline of a member and terminating a membership

The articles or by-laws may give the directors or members the power to discipline a member for cause (for example, suspension, fine, expulsion or refusal to re-admit as a member), or their membership can be terminated. The articles or by-laws must set out the circumstances and the steps to be followed. Any discipline or termination must be done in good faith and in a fair and reasonable way.

A member must be given at least 15 days' notice of a disciplinary action or termination. The notice must give reasons and must explain that the member has the right to be heard orally, in writing or in another format allowed by the articles or by-laws. Refer to [section 51 \(/laws/statute/10n15#BK58\)](#) of ONCA.

Transferring a membership

Unless the articles or by-laws state otherwise, a membership may be transferred, but only to the corporation. Refer to [section 48 \(/laws/statute/10n15#BK55\)](#) of ONCA.

A non-member can become a director

A director of a corporation does not have to be a member of the corporation unless the by-laws state otherwise. A director may be a member of the corporation. For public benefit corporations, only one-third of the directors of a public benefit corporation may be employees of the corporation or of any of its affiliates. Refer to [section 23 \(/laws/statute/10n15#BK29\)](#) of ONCA.

Payment and reimbursement of expenses for services performed for the corporation

As long as the by-laws allow it, a member of a corporation can be remunerated and reimbursed for reasonable expenses for any services to the corporation that they perform in any other capacity (for example, if a member also provides consulting services). Refer to [section 47 \(/laws/statute/10n15#BK53\)](#) of ONCA.

Requirements for financial reporting

Members must appoint an auditor or a person to conduct a review engagement (which is less extensive and less expensive than an audit) of the corporation at every annual meeting. Some corporations meeting certain requirements do not need an audit or review engagement. Refer to [section 68 \(/laws/statute/10n15#BK77\)](#) and [section 76 \(/laws/statute/10n15#BK85\)](#) of ONCA.

The auditor or person conducting a review engagement must prepare a report on the corporation's finances. The directors must provide it to the members at every annual meeting. Refer to [section 78 \(/laws/statute/10n15#BK87\)](#) and [section 84 \(/laws/statute/10n15#BK94\)](#) of ONCA.

Auditing or conducting a review engagement of a corporation

In order to do an audit or conduct a review engagement of a corporation, a person must be permitted to do so under the *Public Accounting Act, 2004* (</laws/statute/04p08>) and be independent. Refer to [section 69 \(/laws/statute/10n15#BK78\)](/laws/statute/10n15#BK78) of *ONCA*.

Waiving an audit requirement in favour of a more flexible review engagement or waiving both an audit and a review engagement

Waiving an audit and/or review engagement depends on whether the not-for-profit corporation is also a public benefit corporation and its annual revenue. Refer to [section 76 \(/laws/statute/10n15#BK85\)](/laws/statute/10n15#BK85) of *ONCA*.

Public benefit corporations

Members of a public benefit corporation with annual revenue of more than \$100,000 but less than \$500,000 can waive the audit requirement, but the corporation still needs to conduct a review engagement. If a public benefit corporation has annual revenue of \$500,000 or more, an audit is mandatory. Refer to [section 76 \(/laws/statute/10n15#BK85\)](/laws/statute/10n15#BK85) of *ONCA*. Similarly, members of a public benefit corporation with annual revenue of \$100,000 or less can waive both the audit and the review engagement. Refer to [section 76 \(/laws/statute/10n15#BK85\)](/laws/statute/10n15#BK85) of *ONCA*.

The amounts indicated above could be amended by regulation at a future date. An extraordinary resolution (approval by at least 80 per cent of the members present at a special members' meeting where there are enough members to take a vote or if all voting members agree in writing) is needed to waive an audit or review engagement requirement. This resolution applies until the next annual meeting of the members. Refer to [section 76 \(/laws/statute/10n15#BK85\)](/laws/statute/10n15#BK85) of *ONCA*.

Other not-for-profit corporations

If a corporation is not a public benefit corporation and has annual revenue of more than \$500,000, its members can waive the requirement to have an audit but must conduct a review engagement. Similarly, if this type of corporation has annual revenue of \$500,000 or less, its members can waive both an audit and a review engagement. Refer to [section 76 \(/laws/statute/10n15#BK85\)](/laws/statute/10n15#BK85) of *ONCA*.

In each case, an extraordinary resolution (approval by at least 80 per cent of the members present at a special members' meeting where there are enough members to take a vote or if all voting members agree in writing) is required to waive an audit or review engagement requirement. This resolution is valid until the next annual meeting of the members. Refer to [section 76 \(/laws/statute/10n15#BK85\)](#) of ONCA.

Directors' needs to present to members about a corporation's finances

The directors must present the following documents to the members at every annual meeting:

- the financial statements approved by the directors
- the report of the auditor or the report of the person who conducted a review engagement
- any further information regarding the corporation's financial position and its operations that the articles or by-laws require

Note: Upon request, members can receive these financial documents before an annual meeting.

For more information refer to [section 84 \(/laws/statute/10n15#BK94\)](#) of ONCA.

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Not-for-Profit Corporations Act, 2010 – Transition Considerations

As of October 19, 2021, the *Not-For-Profit Corporations Act, 2010* is in force.

Your not-for-profit corporation previously governed under the *Corporations Act* should review and consider updating these documents by the end of the three-year transition period from the date the *Not-For-Profit Corporations Act, 2010* came into force.

The Ontario Business Registry launched on October 19, 2021.

Not-for-profit corporations can use the new registry to complete transactions with the government simply and quickly. The launch of the new registry also brings into force the *Not-for-Profit Corporations Act, 2010*, a modern legislative framework for the not-for-profit sector.

[Learn more about the Ontario Business Registry \(/page/ontario-business-registry\)](/page/ontario-business-registry).

Disclaimer: This list of considerations is intended to help not-for-profit corporations previously governed under the *Corporations Act* transition from the *Corporations Act* to the *Not-for-Profit Corporations Act, 2010* and covers only some relevant aspects and provisions, which may change if amendments are made to the *Not-for-Profit Corporations Act, 2010*. You may want to consult a lawyer and/or tax specialist about issues specific to your corporation, including rules for charitable corporations and financial or taxation implications.

Overview

As of October 19, 2021, Ontario's *Not-for-Profit Corporations Act, 2010* (</laws/statute/10n15>) (ONCA) is in force. Not-for-profit corporations previously governed under the *Corporations Act* have [three years](/page/rules-not-profit-and-charitable-corporations#section-1) from the date ONCA comes into force to review and amend their documents to conform with the new act, and can amend their documents in stages rather than all at once.

Consider these steps during your review.

Step 1: Review letters patent and supplementary letters patent

Your not-for-profit corporation should consider:

- legal advice to ensure letters patent and supplementary letters patent:
 - set out purposes that are reflective of its current and future activities and are consistent with other laws and court decisions
 - do not conflict with ONCA or its regulations – if they do, provisions in ONCA or its regulations usually take priority
- professional tax advice regarding tax status and requirements – especially if it's a charitable corporation

Keep the following things in mind as you review your letters patent and supplementary letters patent.

Public benefit corporations

If your corporation is [a public benefit corporation \(/laws/statute/10n15#BK1\)](/laws/statute/10n15#BK1), no more than one-third of your directors can be employees of the corporation or of any of its affiliates.

Check your documents for a clause stating how remaining assets are to be distributed if the corporation voluntarily dissolves:

- charitable corporation's assets should go to a charitable corporation with similar purposes or to a government or government agency
- non-charitable public benefit corporation's assets should go to another public benefit corporation with similar purposes or to a government or government agency

Read *ONCA*:

- [section 23 \(/laws/statute/10n15#BK29\)](/laws/statute/10n15#BK29) for the qualifications of directors
- [section 167 \(/laws/statute/10n15#BK184\)](/laws/statute/10n15#BK184) for articles of dissolution

Directors

A corporation must have at least three directors but you can amend your articles to include a minimum or maximum number of directors, or a fixed number.

Read *ONCA*:

- [section 22 \(/laws/statute/10n15#BK28\)](/laws/statute/10n15#BK28) for the number of directors required/permitted

Powers of corporation

Review the existing powers of corporations set out in your letters patent. Some questions to ask are:

- Are all powers still necessary given that *ONCA* gives corporations the capacity and, subject to the act, the rights, powers and privileges of a natural person (for example, a corporation may borrow money, unless the articles or the by-laws say otherwise)?
- Should any special provisions continue to restrict any activities or powers?

Read *ONCA*:

- [section 15 \(/laws/statute/10n15#BK20\)](/laws/statute/10n15#BK20) for capacity, etc., of a natural person
- [section 85 \(/laws/statute/10n15#BK96\)](/laws/statute/10n15#BK96) for borrowing powers

Membership

Review your membership structure. Ask yourself:

- does it still meet our needs?
- should there be more than one class or group of members?
- should we add a provision so membership can be transferred?

Previously under the [Corporations Act \(/laws/statute/90c38\)](/laws/statute/90c38), a corporation allowed multiple classes or groups of members in the by-laws, instead of the articles. So, if the corporation should have more than one class or group of members:

- the classes or groups of members must be set out in the articles under [ONCA](#)
- consider amending the special provisions to specifically provide for each class or group of members and their respective rights and conditions

Read [ONCA](#):

- [section 103 \(/laws/statute/10n15#BK117\)](/laws/statute/10n15#BK117) for amendment of articles
- [section 48 \(/laws/statute/10n15#BK55\)](/laws/statute/10n15#BK55) for membership rules

Step 2: Review the by-laws

A standard organizational by-law:

- automatically applies to a corporation that does not pass an organizational by-law within 60 days after the date of its incorporation
- can be used by existing not-for-profit corporations previously governed under the [Corporations Act \(/laws/statute/90c38#BK74\)](/laws/statute/90c38#BK74) to help them review and make any changes to their by-laws as needed to comply with [ONCA](#)

Read:

- [ONCA](#), [section 18 \(/laws/statute/10n15#BK23\)](/laws/statute/10n15#BK23) for the standard organizational by-law requirement

- The [standard organizational by-law \(/page/not-profit-corporations-act-2010-standard-organizational-law\)](/page/not-profit-corporations-act-2010-standard-organizational-law) for default rules you can consider using to govern your corporation's internal business
- "[How to incorporate your not-for-profit under ONCA \(/page/guide-not-profit-corporations-act-2010\)](/page/guide-not-profit-corporations-act-2010)" section of the guide to *ONCA* for rules, benefits and more about incorporating

Step 3: Review director and officer provisions

Consider:

- whether directors must be members of the corporation
- whether to change the directors' term of office (the maximum under *ONCA* is four years)
- whether existing provisions for directors' meetings should be changed
- revising any provision concerning indemnification and insurance
- revising any provisions relating to ex officio directors (people who automatically become directors because they hold a particular office such as being a director of another organization)
- revising the conflict of interest provisions for directors
- reviewing officer positions to determine if changes should be made to the corporation's current governance structure

Read *ONCA*:

- [section 23 \(/laws/statute/10n15#BK29\)](/laws/statute/10n15#BK29) for qualifications of directors
- [section 24 \(/laws/statute/10n15#BK30\)](/laws/statute/10n15#BK30) for the election and appointment of directors
- [section 46 \(/laws/statute/10n15#BK52\)](/laws/statute/10n15#BK52) for indemnification of directors and officers
- [section 41 \(/laws/statute/10n15#BK47\)](/laws/statute/10n15#BK47) for disclosure of conflict of interest

[Learn more about the key duties and obligations \(/page/guide-not-profit-corporations-act-2010#section-5\)](/page/guide-not-profit-corporations-act-2010#section-5) of directors and officers under *ONCA*

Step 4: Review member provisions

Consider:

- that classes or groups of members must be set out in the articles under *ONCA* (if the current by-laws provide for more than one class or group of members, these provisions should now be transferred to the articles by amendment) (see [membership \(#membership\)](#) above)
- if membership qualifications set out in by-laws should be changed
- if disciplinary provisions need to be amended in light of new rights given to members [under ONCA \(/laws/statute/10n15#BK55\)](#).
- if the minimum notice period for calling members' meetings should be changed
- providing a specific procedure for members to request a copy of the financial statements before the annual meeting of members
- if the voting method and members' meetings should change to include alternatives (for example, consider allowing absentee voting by mail, telephone or computer)

Read *ONCA*:

- [section 51 \(/laws/statute/10n15#BK58\)](#) for power to discipline or terminate a member
- [section 84 \(/laws/statute/10n15#BK94\)](#) for presentation of annual financial statements to members
- [section 67 \(/laws/statute/10n15#BK75\)](#) for voting by mail or by telephonic or electronic means

Learn more about:

- [the key rights and duties \(/page/guide-not-profit-corporations-act-2010#section-6\)](#) of members under *ONCA*
- the standard organizational by-law's [default disciplinary provision \(/page/not-profit-corporations-act-default-organizational-law#8-03\)](#)

Step 5: Review borrowing powers

Consider if any existing borrowing powers should be amended or deleted. For example:

- unless the articles or by-laws provide otherwise ONCA gives directors the power (/laws/statute/10n15#BK96) to borrow money without member authorization
- for corporations previously governed under the Corporations Act (/laws/statute/90c38#BK74), the by-laws had to specifically provide for a power to borrow, which was to be confirmed by the members

Read ONCA:

- section 85 (/laws/statute/10n15#BK96) for borrowing powers

Step 6: General consideration

Review all other provisions in the by-laws to ensure that they are up-to-date and meet the requirements of ONCA and its regulations.

Considerations for social companies

Five-year transition period

Companies with a social purpose (i.e., the company's purpose is in whole or in part of a social nature), such as share-capital social clubs fall under Part II of the Corporations Act (/laws/statute/90c38#BK31).

Within five years of ONCA coming into force, these companies (if they were incorporated or continued under the Corporations Act) must continue as either:

- a non-share capital corporation under ONCA
- a co-operative corporation under the Co-operative Corporations Act (/laws/statute/90c35)
- a share capital corporation under the Business Corporations Act (/laws/statute/90b16)

Social companies that don't continue under one of these Acts before the five-year deadline will automatically be dissolved one day after the five-year deadline.

If this happens, the company can revive at any time (within twenty-five years of ONCA coming into force) once it continues under one of the three acts listed above.

Transition considerations

To continue under one of the three acts above, it's important to determine the most effective way to transition, including the timing. With that in mind, social companies should get tax and legal advice and consider:

- have the shareholders made a significant capital contribution to the corporation? If so, do they want to continue as a share-capital corporation?
- is there a preference for being a business corporation rather than a co-operative corporation?
- if the corporation will continue as a share-capital corporation, what is the best class structure for shares?
- if the corporation will continue as a non-profit corporation under *ONCA*, what is the most appropriate membership structure?
- if the corporation is to become a not-for-profit corporation, which purposes and special provisions are appropriate to be included in the articles of continuance?
- if the corporation is to become a not-for-profit corporation under *ONCA*, the shares will have to be cancelled, so consider payment, if any, to shareholders in light of appropriate tax and corporate law implications

Note: Any application to continue must be made under the act under which the corporation wants to continue.

Shareholder approval

The shareholders must approve how the company will continue by a “special resolution,” which is a vote approved by at least two-thirds of the votes cast by shareholders at a shareholders meeting where there is quorum (the minimum number of present members needed to make the meeting valid) or if all voting shareholders consent in writing.

If the quorum cannot be met, a corporation may apply to court for an order waiving the requirement for shareholder approval.

Read [section 2.1 of the Corporations Act \(/laws/statute/90c38#BK3\)](/laws/statute/90c38#BK3) for information on continuance of social companies under other acts.

Updated: October 21, 2021

Related

About [ONCA \(/page/rules-not-profit-and-charitable-corporations\)](#)

Plain-language guide to [ONCA \(/page/guide-not-profit-corporations-act-2010\)](#)

Standard organizational by-law for corporations to implement or use as a guide to write their own [\(/page/not-profit-corporations-act-2010-standard-organizational-law\)](#)

Read the *Not-for-Profit Corporations Act* [\(/laws/statute/10n15\)](#)

CLEO's directory of non-profit or charity lawyers (<http://nonprofitlaw.cleo.on.ca/onca-legal-help/lawyer-directory/>)

Consumer Protection Ontario [\(/page/consumer-protection-ontario\)](#)

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Not-for-Profit Corporations Act, 2010: Standard organizational by-law

This is the standard organizational by-law that has been approved by the Ministry of Government and Consumer Services for the purposes of [section 18 \(/laws/statute/10n15#BK23\)](/laws/statute/10n15#BK23) of the *Not-for-Profit Corporations Act, 2010* (ONCA).

The Ontario Business Registry launched on October 19, 2021.

Not-for-profit corporations can use the new registry to complete transactions with the government simply and quickly. The launch of the new registry brings into force the *Not-for-Profit Corporations Act, 2010*, a modern legislative framework for the not-for-profit sector.

[Learn more about the Ontario Business Registry \(/page/ontario-business-registry\)](/page/ontario-business-registry).

Overview

This webpage has been designated by the Ministry of Government and Consumer Services for the publication of the standard organizational by-laws in accordance with [subsection 18\(2\) \(/laws/statute/10n15#BK23\)](/laws/statute/10n15#BK23) of ONCA.

This by-law:

- sets out the rules and procedures for how your corporation should manage day-to-day activities, such as board meetings and elections
- applies automatically to an Ontario not-for-profit corporation that does not pass an organizational by-law within 60 days after its incorporation
- may be replaced by such a corporation at any time by [following the appropriate procedures \(/laws/statute/10n15#BK23\)](#) under *ONCA*
- does not apply to an existing not-for-profit corporation previously governed under the *Corporations Act* that has already passed an organizational by-law
- may not be appropriate for every corporation, but may be a tool that your corporation can use as a reference when reviewing and amending your own by-laws

This standard organizational by-law does not contain all of the *ONCA* provisions and other laws that apply to not-for-profit corporations. Please ensure that you have complied with relevant legal requirements.

In all cases, you may wish to seek legal advice when creating your corporation's by-laws or interpreting existing by-laws. Please be advised that the Ministry cannot give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. [Learn more Information about how to be referred to a lawyer through the \(http://www.lsr.info/\) LSRS \(http://www.lsr.info/\).](#)

If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the [online request form \(http://www.lawsocietyreferralservice.ca/\)](http://www.lawsocietyreferralservice.ca/).

Standard organizational by-law

Section 1 - General

1.01 Definitions

In this by-law and all other by-laws of the Corporation, unless the context otherwise requires:

- a. "Act" means the *Not-for-Profit Corporations Act, 2010* (Ontario) and, where the context requires, includes the regulations made under it, as amended or re-enacted from time to time;
- b. "Board" means the board of directors of the Corporation;
- c. "By-laws" means this by-law (including the schedules to this by-law) and all other by-laws of the Corporation as amended and which are, from time to time, in force and effect;
- d. "Chair" means the chair of the Board;
- e. "Corporation" means the corporation that has passed these by-laws under the *Act* or that is deemed to have passed these by-laws under the *Act*;
- f. "Director" means an individual occupying the position of director of the Corporation by whatever name he or she is called;
- g. "Member" means a member of the Corporation;
- h. "Members" means the collective membership of the Corporation; and
- i. "Officer" means an officer of the Corporation.

1.02 Interpretation

Other than as specified in Section 1.01, all terms contained in this By-law that are defined in the *Act* shall have the meanings given to such terms in the *Act*. Words importing the singular include the plural and vice versa, and words importing one gender include all genders.

1.03 Severability and Precedence

The invalidity or unenforceability of any provision of this By-law shall not affect the validity or enforceability of the remaining provisions of this By-law. If any of the provisions contained in the By-laws are inconsistent with those contained in the articles or the *Act*, the provisions contained in the articles or the *Act*, as the case may be, shall prevail.

1.04 Seal

The seal of the Corporation, if any, shall be in the form determined by the Board.

1.05 Execution of Documents

Deeds, transfers, assignments, contracts, obligations and other instruments in writing requiring execution by the Corporation may be signed by any two of its Officers or Directors. In addition, the Board may from time to time direct the manner in which and the person by whom a particular document or type of document shall be executed. Any person authorized to sign any document may affix the corporate seal, if any, to the document. Any Director or Officer may certify a copy of any instrument, resolution, By-law or other document of the Corporation to be a true copy thereof.

Section 2 - Directors

2.01 Election and Term

The Directors shall be elected by the Members at the first meeting of Members and at each succeeding annual meeting. The term of office of the Directors (subject to the provisions, if any, of the articles) shall be from the date of the meeting at which they are elected or appointed until the next annual meeting or until their successors are elected or appointed.

2.02 Vacancies

The office of a Director shall be vacated immediately:

1. if the Director resigns office by written notice to the Corporation, which resignation shall be effective at the time it is received by the Corporation or at the time specified in the notice, whichever is later;
2. if the Director dies or becomes bankrupt;
3. if the Director is found to be incapable by a court or incapable of managing property under Ontario law; or
4. if, at a meeting of the Members, the Members by ordinary resolution removes the Director before the expiration of the Director's term of office.

2.03 Filling Vacancies

A vacancy on the Board shall be filled as follows, and the Director appointed or elected to fill the vacancy holds office for the remainder of the unexpired term of the Director's predecessor:

1. if the vacancy occurs as a result of the Members removing a Director, the Members may fill the vacancy by an ordinary resolution;
2. if there is not a quorum of Directors or there has been a failure to elect the number or minimum number of Directors set out in the articles, the Directors in office shall, without delay, call a special meeting of Members to fill the vacancy and, if they fail to call such a meeting or if there are no Directors in office, the meeting may be called by any Member; and
3. a quorum of Directors may fill a vacancy among the Directors.

2.04 Committees

Committees may be established by the Board as follows:

1. The Board may appoint from their number a managing Director or a committee of Directors and may delegate to the managing Director or committee any of the powers of the Directors except those powers set out in the *Act* that are not permitted to be delegated; and
2. Subject to the limitations on delegation set out in the *Act*, the Board may establish any committee it determines necessary for the execution of the Board's responsibilities. The Board shall determine the composition and terms of reference for any such committee. The Board may dissolve any committee by resolution at any time.

2.05 Remuneration of Directors

The Directors shall serve as such without remuneration and no Director shall directly or indirectly receive any profit from occupying the position of Director; subject to the following:

1. Directors may be reimbursed for reasonable expenses they incur in the performance of their Directors' duties;
2. Directors may be paid remuneration and reimbursed for expenses incurred in connection with services they provide to the Corporation in their capacity other than

as Directors, provided that the amount of any such remuneration or reimbursement is:

- i. considered reasonable by the Board;
 - ii. approved by the Board for payment by resolution passed before such payment is made; and
 - iii. in compliance with the conflict of interest provisions of the *Act*; and
3. Notwithstanding the foregoing, no Director shall be entitled to any remuneration for services as a Director or in other capacity if the Corporation is a charitable corporation, unless the provisions of the *Act* and the law applicable to charitable corporations are complied with, including Ontario [Regulation 4/01 \(/laws/regulation/010004\)](#) made under the [Charities Accounting Act \(/laws/statute/90c10\)](#).

Section 3 - Board Meetings

3.01 Calling of Meetings

Meetings of the Directors may be called by the Chair, president or any two Directors at any time and any place on notice as required by this By-law, provided that, for the first organizational meeting following incorporation, an incorporator or a Director may call the first meeting of the Directors by giving not less than five days' notice to each Director, stating the time and place of the meeting.

3.02 Regular Meetings

The Board may fix the place and time of regular Board meetings and send a copy of the resolution fixing the place and time of such meetings to each Director, and no other notice shall be required for any such meetings.

3.03 Notice

Notice of the time and place for the holding of a meeting of the Board shall be given in the manner provided in Section 10 of this By-law to every Director of the Corporation not less than seven days before the date that the meeting is to be held. Notice of a meeting is not necessary if all of the Directors are present, and none objects to the holding of the

meeting, or if those absent have waived notice or have otherwise signified their consent to the holding of such meeting. If a quorum of Directors is present, each newly elected or appointed Board may, without notice, hold its first meeting immediately following the annual meeting of the Corporation.

3.04 Chair

The Chair shall preside at Board meetings. In the absence of the Chair, the Directors present shall choose one of their number to act as the Chair.

3.05 Voting

Each Director has one vote. Questions arising at any Board meeting shall be decided by a majority of votes. In case of an equality of votes, the Chair shall not have a second or casting vote.

3.06 Participation by Telephonic or Electronic Means

If all of the Directors of the Corporation consent, a Director may participate in a meeting of the Board or of a committee of Directors by telephonic or electronic means that permits all participants to communicate adequately with each other during the meeting. A Director participating by such means is deemed to be present at that meeting.

Section 4 - Financial

4.01 Banking

The Board shall by resolution from time to time designate the bank in which the money, bonds or other securities of the Corporation shall be placed for safekeeping.

4.02 Financial Year

The financial year of the Corporation ends on December 31 in each year or on such other date as the Board may from time to time by resolution determine.

Section 5 - Officers

5.01 Officers

The Board shall appoint from among the Directors a Chair and may appoint any other person to be president, treasurer and secretary at its first meeting following the annual meeting of the Corporation. The office of treasurer and secretary may be held by the same person and may be known as the secretary-treasurer. The office of Chair and president may also be held by the same person. The Board may appoint such other Officers and agents as it deems necessary, and who shall have such authority and shall perform such duties as the Board may prescribe from time to time.

5.02 Office Held at Board's Discretion

Any Officer shall cease to hold office upon resolution of the Board. Unless so removed, an Officer shall hold office until the earlier of:

- a. the Officer's successor being appointed,
- b. the Officer's resignation, or
- c. such Officer's death.

5.03 Duties

Officers shall be responsible for the duties assigned to them and they may delegate to others the performance of any or all of such duties.

5.04 Duties of the Chair

The Chair shall perform the duties described in sections 3.04 and 9.05 and such other duties as may be required by law or as the Board may determine from time to time.

5.05 Duties of the President

The president shall perform the duties described in Schedule A and such other duties as may be required by law or as the Board may determine from time to time.

5.06 Duties of the Treasurer

The treasurer shall perform the duties described in Schedule B and such other duties as may be required by law or as the Board may determine from time to time.

5.07 Duties of the Secretary

The secretary shall perform the duties described in Schedule C and such other duties as may be required by law or as the Board may determine from time to time.

Section 6 - Protection of Directors and Others

6.01 Protection of Directors and Officers

No Director, Officer or committee member of the Corporation is liable for the acts, neglects or defaults of any other Director, Officer, committee member or employee of the Corporation or for joining in any receipt or for any loss, damage or expense happening to the Corporation through the insufficiency or deficiency of title to any property acquired by resolution of the Board or for or on behalf of the Corporation or for the insufficiency or deficiency of any security in or upon which any of the money of or belonging to the Corporation shall be placed out or invested or for any loss or damage arising from the bankruptcy, insolvency or tortious act of any person, firm or Corporation with whom or which any moneys, securities or effects shall be lodged or deposited or for any other loss, damage or misfortune whatever which may happen in the execution of the duties of his or her respective office or trust provided that they have:

1. complied with the *Act* and the Corporation's articles and By-laws; and
2. exercised their powers and discharged their duties in accordance with the *Act*

Section 7 - Conflict of Interest

7.01 Conflict of Interest

A Director who is a party to a material contract or transaction or proposed material contract or transaction with the Corporation or is a director or officer of, or has a material interest in, any person who is a party to a material contract or transaction or proposed material contract or transaction with the Corporation shall make the disclosure required by the Act. Except as provided by the Act, no such Director shall attend any part of a

meeting of Directors during which the contract or transaction is discussed or vote on any resolution to approve any such contract or transaction.

7.02 Charitable Corporations

No Director shall, directly or through an associate, receive a financial benefit, through a contract or otherwise, from the Corporation if it is a charitable corporation unless the provisions of the *Act* and the law applicable to charitable corporations are complied with.

Section 8 - Members

8.01 Members

Membership in the Corporation shall consist of the incorporators named in the articles and such other persons interested in furthering the Corporation's purposes and who have been accepted into membership in the Corporation by resolution of the Board.

8.02 Membership

A membership in the Corporation is not transferable and automatically terminates if the Member resigns or such membership is otherwise terminated in accordance with the *Act*.

8.03 Disciplinary Act or Termination of Membership for Cause

1. Upon 15 days' written notice to a Member, the Board may pass a resolution authorizing disciplinary action or the termination of membership for violating any provision of the articles or By-laws.
2. The notice shall set out the reasons for the disciplinary action or termination of membership. The Member receiving the notice shall be entitled to give the Board a written submission opposing the disciplinary action or termination not less than 5 days before the end of the 15-day period. The Board shall consider the written submission of the Member before making a final decision regarding disciplinary action or termination of membership.

Section 9 - Members' Meetings

9.01 Annual Meeting

The annual meeting shall be held on a day and at a place within Ontario fixed by the Board. Any Member, upon request, shall be provided, not less than five business days or other number of days that may be further prescribed in regulations before the annual meeting, with a copy of the approved financial statements, auditor's report or review engagement report and other financial information required by the By-laws or articles.

The business transacted at the annual meeting shall include:

- a. receipt of the agenda;
- b. receipt of the minutes of the previous annual and subsequent special meetings;
- c. consideration of the financial statements;
- d. report of the auditor or person who has been appointed to conduct a review engagement;
- e. reappointment or new appointment of the auditor or a person to conduct a review engagement for the coming year;
- f. election of Directors; and
- g. such other or special business as may be set out in the notice of meeting.

No other item of business shall be included on the agenda for annual meeting unless a Member has given notice to the Corporation of any matter that the Member proposes to raise at the meeting in accordance with the *Act*, so that such item of new business can be included in the notice of annual meeting.

9.02 Special Meetings

The Directors may call a special meeting of the Members. The Board shall call a special meeting on written requisition of the Members who hold at least 10 per cent of votes that may be cast at the meeting sought to be held within 21 days after receiving the requisition unless the *Act* provides otherwise.

9.03 Notice

Subject to the *Act*, not less than 10 and not more than 50 days written notice of any annual or special Members' meeting shall be given in the manner specified in the *Act* to

each Member, each Director and to the auditor or person appointed to conduct a review engagement. Notice of any meeting where special business will be transacted must contain sufficient information to permit the Members to form a reasoned judgment on the decision to be taken, and state the text of any special resolution to be submitted to the meeting.

9.04 Quorum

A quorum for the transaction of business at a Members' meeting is a majority of the Members entitled to vote at the meeting. If a quorum is present at the opening of a meeting of the Members, the Members present may proceed with the business of the meeting, even if a quorum is not present throughout the meeting.

9.05 Chair of the Meeting

The Chair shall be the chair of the Members' meeting; in the Chair's absence, the Members present at any Members' meeting shall choose another Director as chair and if no Director is present or if all of the Directors present decline to act as chair, the Members present shall choose one of their number to chair the meeting.

9.06 Voting of Members

Business arising at any Members' meeting shall be decided by a majority of votes unless otherwise required by the *Act* or the By-law provided that:

- a. each Member shall be entitled to one vote at any meeting;
- b. votes shall be taken by a show of hands among all Members present and the chair of the meeting, if a Member, shall have a vote;
- c. an abstention shall not be considered a vote cast;
- d. before or after a show of hands has been taken on any question, the chair of the meeting may require, or any Member may demand, a written ballot. A written ballot so required or demanded shall be taken in such manner as the chair of the meeting shall direct;
- e. if there is a tie vote, the chair of the meeting shall require a written ballot, and shall not have a second or casting vote. If there is a tie vote upon written ballot, the motion is lost; and

- f. whenever a vote by show of hands is taken on a question, unless a written ballot is required or demanded, a declaration by the chair of the meeting that a resolution has been carried or lost and an entry to that effect in the minutes shall be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour of or against the motion.

9.07 Adjournments

The Chair may, with the majority consent of any Members' meeting, adjourn the same from time to time and no notice of such adjournment need be given to the Members, unless the meeting is adjourned by one or more adjournments for an aggregate of 30 days of more. Any business may be brought before or dealt with at any adjourned meeting which might have been brought before or dealt with at the original meeting in accordance with the notice calling the same.

9.08 Persons Entitled to be Present

The only persons entitled to attend a Members' meeting are the Members, the Directors, the auditor or the person who has been appointed to conduct a review engagement of the Corporation, if any, and others who are entitled or required under any provision of the *Act* or the articles or the By-laws of the Corporation to be present at the meeting. Any other person may be admitted only if invited by the Chair of the meeting or with the majority consent of the Members present at the meeting.

Section 10 - Notices

10.01 Service

Any notice required to be sent to any Member or Director or to the auditor or person who has been appointed to conduct a review engagement of the Corporation shall be delivered personally, or sent by prepaid mail, facsimile, email or other electronic means to any such Member at the Member's latest address as shown in the records of the Corporation; and to such Director at his or her latest address as shown in the records of the Corporation or in the most recent notice or return filed under the *Corporations Information Act*, whichever is the more current; and to the auditor or the person who has been appointed to conduct a review engagement at its business address; provided always that notice may be waived

or the time for giving the notice may be abridged at any time with the consent in writing of the person entitled thereto.

10.02 Error or Omission in Giving Notice

The accidental omission to give any notice to any Member, Director, Officer, member of a committee of the Board or auditor or person conducting a review engagement, if any, or the non-receipt of any notice by any such person where the Corporation has provided notice in accordance with the By-laws or any error in any notice not affecting its substance shall not invalidate any action taken at any meeting to which the notice pertained or otherwise founded on such notice.

Section 11 - Adoption and Amendment of By-laws

11.01 Amendments to By-laws

The Board may from time to time in accordance with the *Act* amend or repeal and replace this By-law.

Enacted [insert date, except where Corporation is deemed to have passed this by-law under subsection 18(1) of the *Act*.].

[If appointed, insert President Name] [If appointed, insert Secretary Name]

Schedule A

Position Description of the President

Role Statement

If appointed, the president shall be the chief executive officer of the Corporation and shall be responsible for implementing the strategic plans and policies of the Corporation. The president shall, subject to the authority of the Board, have general supervision of the affairs of the Corporation. The president shall be entitled to receive notice or and to attend and speak at all meetings of the Board and of meetings of Members as a non-member thereof without the right to vote, save and except when the Board is discussing the position, salary or benefits of the president.

Responsibilities

Agendas

Establish agendas aligned with annual Board goals and preside over Board meetings if also holding the office of Chair. Ensure meetings are effective and efficient for the performance of governance work. Ensure that a schedule of Board meetings is prepared annually.

Direction

Serve as the Board's central point of communication with the senior management, if any, of the Corporation; provide guidance to senior management, if any, regarding the Board's expectations and concerns. In collaboration with senior management, develop standards for Board decision-support packages that include formats for reporting to the Board and level of detail to be provided to ensure that management strategies, planning and performance information are appropriately presented to the Board.

Performance Appraisal

Lead the Board in monitoring and evaluating the performance of senior management, if any, through an annual process.

Work Plan

Ensure that a Board work plan is developed and implemented that includes annual goals for the Board and embraces continuous improvement.

Representation

Serve as the Board's primary contact with the public.

Reporting

Report regularly to the Board on issues relevant to its governance responsibilities.

Board Conduct

Set a high standard for Board conduct and enforce policies and By-laws concerning Directors' conduct.

Mentorship

Serve as a mentor to other Directors. Ensure that all Directors contribute fully. Address issues associated with underperformance of individual Directors.

Succession Planning

Ensure succession planning occurs for senior management, if any, and Board.

Committee Membership

Serve as member on all Board committees.

Schedule B

Position Description of the Treasurer

Role Statement

If appointed, the treasurer works collaboratively with the president and senior management, if any, to support the Board in achieving its fiduciary responsibilities.

Responsibilities

Custody of Funds

The treasurer shall have the custody of the funds and securities of the Corporation and shall keep full and accurate accounts of all assets, liabilities, receipts and disbursements of the Corporation in the books belonging to the Corporation and shall deposit all monies, securities and other valuable effects in the name and to the credit of the Corporation in such chartered bank or trust company, or, in the case of securities, in such registered dealer in securities as may be designated by the Board from time to time. The treasurer shall disburse the funds of the Corporation as may be directed by proper authority taking proper vouchers for such disbursements, and shall render to the Chair and directors at

the regular meeting of the Board, or whenever they may require it, an accounting of all the transactions and a statement of the financial position, of the Corporation. The treasurer shall also perform such other duties as may from time to time be directed by the Board.

Board Conduct

Maintain a high standard for Board conduct and uphold policies and By-laws regarding Directors' conduct, with particular emphasis on fiduciary responsibilities.

Mentorship

Serve as a mentor to other Directors.

Financial Statement

Present to the Members at the annual meeting as part of the annual report, the financial statement of the Corporation approved by the Board together with the report of the auditor or of the person who has conducted the review engagement, as the case may be.

Schedule C

Position Description of the Secretary

Role Statement

If appointed, the secretary works collaboratively with the president to support the Board in fulfilling its fiduciary responsibilities.

Responsibilities

Board Conduct

Support the president in maintaining a high standard for Board conduct and uphold policies and the By-laws regarding Directors' conduct, with particular emphasis on fiduciary responsibilities.

Document Management

Keep a roll of the names and addresses of the Members. Ensure the proper recording and maintenance of minutes of all meetings of the Corporation, the Board and Board committees. Attend to correspondence on behalf of the Board. Have custody of all minute books, documents, registers and the seal of the Corporation and ensure that they are maintained as required by law. Ensure that all reports are prepared and filed as required by law or requested by the Board.

Meetings

Give such notice as required by the By-Laws of all meetings of the Corporation, the Board and Board committees. Attend all meetings of the Corporation, the Board and Board committees.

Updated: October 19, 2021

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[About the *Not-for-Profit Corporations Act* \(/page/rules-not-profit-and-charitable-corporations\)](/page/rules-not-profit-and-charitable-corporations)

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ServiceOntario

Ontario Business Registry

The new Ontario Business Registry allows businesses and not-for-profit corporations to complete over 90 transactions online, including registering, incorporating, and updating their information.



Overview

Online government services are critical, not only to individual citizens, but also to businesses and not-for-profit corporations of all sizes.

To serve Ontario better, we have launched the Ontario Business Registry, which offers simpler, faster, and more convenient access for organizations that are registered, incorporated, or licensed to carry on business in Ontario.

This new online registry is available 24 hours a day, 365 days a year, and makes it easy to interact with the government. Businesses and not-for-profit corporations can complete a wide range of transactions through the new online registry, including registering a new business and dissolving an existing one.

Is your company information up-to-date?

It is the responsibility of the business or not-for-profit corporation to keep their information on the public record accurate and up-to-date. [Find out more and update your information now.](#)

Please note that all information filed on the Ontario Business Registry, such as registered office or other address information, will be placed on the public record and publicly available for searches under the business statutes. Administrative information such as contact information for the filing and the official email address is not shown on the public record.

Access the registry

- [Search for a business or not-for-profit corporation](#)
- [Access your existing business or not-for-profit corporation](#)
- [Create a new business entity or not-for-profit corporation](#)

[Find a list of all services offered \(/page/ontario-business-registry-all-services\).](/page/ontario-business-registry-all-services)

Search for a business or not-for-profit corporation

Anyone can do a [free search of the Ontario Business Registry](#).

(<https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00242E&NO=ON00242E>) to get basic information about a business or not-for-profit corporation.

Search the Ontario Business Registry

(<https://www.appmybizaccount.gov.on.ca/onbis/master/entry.pub?applicationCode=onbis-master&businessService=registerItemSearch>)

Once you find the profile of a business entity you want to know more about, you can choose to order a search product (for example, a detailed profile report) to get additional information about that entity.

Corporations

To order a search product for a corporation, other than your own, contact one of the government's authorized service providers:

- [ecore by Dye & Durham Corporation \(https://dyedurham.com/solutions-by-industry/\)](https://dyedurham.com/solutions-by-industry/)
- [ESC Corporate Services Ltd. \(limited\) \(https://www.eservicecorp.ca/contact\)](https://www.eservicecorp.ca/contact)

Other types of businesses

To order a search product for your own entity or an entity that is not a corporation (for example, sole proprietorship, partnership), you can choose to go through one of the above service providers or direct through the government look for the "Search Products" drop-down list in the entity's profile in the Ontario Business Registry.

Access your existing business or not-for-profit corporation

If your business or not-for-profit corporation was registered or incorporated before the launch of the Ontario Business Registry on October 19th, the information has been migrated from the old system and it has a profile in the new registry.

To access a business or not-for-profit corporation profile, [make filing under business statutes you will need its company key](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00244&NO=ON00244E).

([http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00244&NO=ON00244E)

[OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00244&NO=ON00244E](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00244&NO=ON00244E)).

A company key is similar to the Personal Identification Number (PIN) you use at the bank or to access other online accounts or services.

1. Get a company key

In order to access the Ontario Business Registry, you must get a company key.

Get your company key
(<https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en>)

Note: make sure your company information is up-to-date.

2. Login into One-Key

Once you have a company key, select the button below and follow the prompts. For security reasons, you will be asked to create a ONE-key ID and a ServiceOntario account.

Login to ONE-Key
(<https://www.appmybizaccount.gov.on.ca/wps85/osb/public/destinationRouting?type=pBC40741435>)

Create a new business entity or not-for-profit corporation

To create a new business entity or not-for-profit corporation, select the appropriate button below and follow the prompts. For security reasons, you will be asked to create a ONE-key ID and a ServiceOntario account.

If you are incorporating a business or not-for-profit and are proposing a name that you have chosen yourself, please get an Ontario-biased Nuans Report (<https://www.nuans.com/auth/app/scr/corp/nuans/public/resources/search.html?lang=eng>) to confirm that no existing Ontario corporation has the same name or a name that's similar to the one you are proposing.

You can get an Ontario-biased Nuans Report from one of the government's authorized Service Providers:

- ecore by Dye & Durham Corporation (<https://dyedurham.com/solutions-by-industry/>)

- ESC Corporate Services Ltd. (limited) (<https://www.eservicecorp.ca/contact>)

You can also search for a Nuans member

(<https://www.nuans.com/auth/app/scr/corp/nuans/public/resources/search.html?lang=eng>) on the Government of Canada's website.

Register a business name for a sole proprietorship

(<https://www.appmybizaccount.gov.on.ca/wps85/osb/public/destinationRouting?type=pBR25956673>)

Incorporate an Ontario business corporation

(<https://www.appmybizaccount.gov.on.ca/wps85/osb/public/destinationRouting?type=pBR29327715>)

Incorporate a not-for-profit corporation

(<https://www.appmybizaccount.gov.on.ca/wps85/osb/public/destinationRouting?type=pBR72664305>)

More options for new business entities

(<https://www.ontario.ca/page/ontario-business-registry-all-services>)

Notices of filing requirements

If you are incorporating a business or not-for-profit, registering a business name, partnership or extra-provincial company, or wish to make changes or dissolve an existing entity, you can get ready to file by using these guides: Notices of filing requirements (<https://www.ontario.ca/page/ontario-business-registry-all-services#section-04>).

These notices will tell you what information you need and how you can file under all eight business law statutes:

- *Business Corporations Act*
- *Business Names Act*
- *Co-operative Corporations Act*
- *Corporations Act*
- *Corporations Information Act*
- *Extra-Provincial Corporations Act*
- *Limited Partnerships Act*, and
- *Not-for-Profit Corporations Act*

Service providers

Government-authorized service providers are available to help you with your transactions on the new Ontario Business Registry:

- [ecore by Dye & Durham Corporation \(https://dyedurham.com/solutions-by-industry/\)](https://dyedurham.com/solutions-by-industry/)
- [ESC Corporate Services Ltd. \(limited\) \(https://www.eservicecorp.ca/contact\)](https://www.eservicecorp.ca/contact)

Follow each provider's link to learn more about the services they offer.

Law, accounting, and search firms

A business entity or not-for-profit corporation may hire a firm—referred to as an intermediary—to transact on its behalf.

Currently, intermediaries can transact via authorized service provider or by mail. At this point in time, they cannot transact directly in the Ontario Business Registry, however future system updates will address online access for intermediaries.

The following qualified intermediaries can [continue to transact via and email](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00241E&NO=ON00241E)
([http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00241E&NO=ON00241E)
[OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00241E&NO=ON00241E](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00241E&NO=ON00241E)

);

- lawyers and paralegals governed by the Law Society of Ontario
- Chartered Professional Accountants governed by the Chartered Professional Accountants of Ontario
- law clerks filing under the direction and guidance of a lawyer governed by the Law Society of Ontario
- members of OAPSOR (Ontario Association of Professional Searchers of Records) who regularly file with the ministry on behalf of corporations and other entities, law firms and accounting firms

If you use a trusted, qualified intermediary to transact on your behalf, you will need to share your company key.

(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00244&NO=ON00244E>).

A company key is similar to the Personal Identification Number (PIN) you use at the bank or to access other online accounts or services.

To request a company key, complete and submit the Company Key Request Form (<https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en>).

Co-operatives

Co-operative corporations have profiles in the new Ontario Business Registry and may file their *Corporations Information Act* notices and returns directly in the registry.

For more information, on starting or amending the articles of a co-operative, see Notice: Co-operative Corporations Act

(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=ON00232&NO=ON00232E>).

At this time, while co-operative corporations do have profiles in the new Ontario Business Registry, these types of corporations cannot transact in the registry. For more information, contact us.

Annual returns

You can file your annual return directly in the Ontario Business Registry.

On May 15, 2021, the Canada Revenue Agency stopped accepting corporations' annual returns on behalf of the Ministry of Government and Consumer Services (MGCS).

From May 15, 2021 through October 18, 2021, corporations whose annual returns were due during that period we exempt, meaning these corporations did not have to file an annual return for 2021.

Corporations who have an annual return due after October 18, 2021 must file their annual returns, which they can now do directly in the registry.

To file your corporation's annual return, go to the corporation's registry profile and select the "Make Changes" drop-down list. On that drop-down list, you will find the option to file an annual return.

Access your corporation's Ontario Business Registry profile
(<https://www.appmybizaccount.gov.on.ca/wps85/osb/public/destinationRouting?type=pBV87529449>)

Company information

It is the responsibility of the business or not-for-profit corporation to keep their information on the public record accurate and up-to-date.

Update your company information

Changes to information can be made by filing a Notice of Change:

- directly with the government online for free:
 - a company key is required:

- [Request a Company Key Request Form here](https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en)
(<https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en>)

- through one of our authorized service providers:
 - [ecore by Dye & Durham Corporation](https://dyedurham.com/solutions-by-industry/) (<https://dyedurham.com/solutions-by-industry/>)
 - [ESC Corporate Services Ltd. \(limited\)](https://www.eservicecorp.ca/contact) (<https://www.eservicecorp.ca/contact>)
- by mail for free:
 - Central Production and Verification Services Branch
393 University Avenue
Suite 200
Toronto, Ontario
M5G 2M2
 - Note: a company key is required:
 - [Request a Company Key Request Form here](https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en)
(<https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en>)

To update information for an existing business or not-for-profit corporation, please use the [Company Key Request Form](https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en) (<https://www.appmybizaccount.gov.on.ca/onbis/companykey/?lang=en>) for a secure company key that will provide you the access you need.

Information on the Public Record

All information filed on the Ontario Business Registry, such as registered office or other address information, will be placed on the public record and publicly available for searches under the business statutes. Administrative information such as contact information for the filing and the official email address is not shown on the public record.

Contact us

[Contact us by email \(/feedback/contact-us?id=56781&nid=134824\)](https://www.ontario.ca/page/ontario-business-registry) if you have questions about signing up for the new Ontario Business Registry. Alternatively, you can call ServiceOntario at:

- Tel (telephone): 416-314-8880 (tel:+14163148880)

- Toll-free: 1-800-361-3223 (tel:+18003613223)
- TTY (teletypewriter): 416-325-3408 (tel:+14163253408)

- Toll-free TTY (teletypewriter): 1-800-268-7095 (tel:+18002687095)

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Related

Notices of filing requirements (<https://www.ontario.ca/page/ontario-business-registry-all-services#section-2>)

Fee structure (<https://www.ontario.ca/page/cost-time-required-to-register-change-search-for-business-name-corporation-not-for-profit>)

Mail-in or email forms (<https://www.ontario.ca/page/ontario-business-registry-all-services#section-1>)

Terms and Conditions (<https://www.ontario.ca/page/ontario-business-registry-all-services#section-5>)

Create/log into ServiceOntario account

(https://www.appmybizaccount.gov.on.ca/wps85/portal/osb!/ut/p/z1/hZBBT4NAEIV_Sw9cmYGtwHo-axkNNG-c2M9-b9zLAYANM8WMnue204r3rWxZt1_EieaqqKCjukhmmi5w2c0zCYkVgDS__Icyt8Uql6PTshCyzusHINCjKcOF0R-hD8An-U2XOYEcSiCi8CZyatCxlfDRIHUP_c6LmS0AoFtVDbPIV7YLLXu9MfUrUjiQRmxJswwwifxo331g6HWw89HG4_hFejmZfANvq3Z2/dz/d5/L2dBISEvZ0FBIS9nQSEh/)

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Options for dealing with ONCA for Ontario non-profit corporations

By Mark Blumberg, Lize-Mari Swanepoel, and Lynn Gluckman (November 10, 2021)

The Ontario *Not-for-Profit Corporations Act, 2010* ("ONCA") came into force on October 19, 2021. ONCA applies to over 50,000 Ontario non-share capital corporations.

Non-profits that were governed by Part III of the Ontario *Corporations Act* (the "OCA") before ONCA came into force will have a three year transition period to bring their governing documents into conformity with ONCA. Unlike the transition process for Federal corporations in 2011 when the *Canada Not-for-profit Corporations Act* (the "CNCA") came into force, an Ontario non-profit that was governed by Part III of the OCA will not be dissolved if it fails to make changes under ONCA. However, as we note below, certain changes will be deemed to be made to a corporation's governing documents if they are inconsistent with the requirements of ONCA.

Ontario non-profit corporations have two options in dealing with the transition:

- 1) Change governing documents, such as letters patent, supplementary letters patent and by-laws to conform with ONCA; or
- 2) Move from Ontario corporate jurisdiction to Federal corporate jurisdiction through a continuance from ONCA to the CNCA.

We don't consider it advisable to refrain from updating your governing documents, thereby letting ONCA deem changes to those documents, for the following reasons:

- default provisions of ONCA may be deemed to apply to your organization that could be problematic but not apparent (e.g. quorum for members meetings is a

majority of the members entitled to vote and for organizations with larger membership this may be difficult and very costly to fix later);

- may be difficult for staff and the board to understand and interpret governing documents if what you are reading is not actually what is required since ONCA overrides your corporate documents; and
- changes to objects, membership, etc. may be needed and long overdue and doing nothing does not update your documents.

Below we will briefly discuss some of the advantages and disadvantages of an Ontario non-profit moving from the Ontario jurisdiction to the federal jurisdiction.

Some Reasons to Stay Under Ontario Corporate Law

As we noted above, refraining from taking action to bring an Ontario organization into compliance with ONCA is quite risky; therefore, for Ontario corporations that wish to stay in Ontario, it is important to make the necessary corporate changes within the next three years.

Under ONCA, the audit exemption will be higher (\$500,000) than the current exemption under the CNCA (\$250,000), and this may help some organizations with higher revenue that wish to avoid an annual audit. However, we note that the previous OCA audit exemption was \$100,000 and it is possible that the CNCA audit limit may be adjusted to a higher figure in the future.

Also, if an Ontario non-profit corporation has *ex-officio* directors on its board, it can have *ex-officio* directors under ONCA. The CNCA does not allow for *ex-officio* directors (although there are workarounds that may be used). We often have concerns with the use of *ex-officio* directors as they can have unintended consequences including but not limited to having someone join your board when it may not be convenient for your organization or having people on your board who may not wish to be on your board or may not even know they are on your board.

Finally, some organizations may wish, or be required, to remain as Ontario non-profit corporations (such as Ontario hospitals). Some entities are established under special acts and have certain special privileges that might be lost if they move to the CNCA. Some groups receive certain funds, such as homecare funds, from the Ontario government that may require those groups to remain in Ontario. Some non-profits are part of a large group or organizations that are all under ONCA and it may be beneficial to keep them all under one corporate act.

If you want to stay under ONCA here are some of the documents that will be needed to adjust your governing documents:

- If you are a registered charity, obtain approval from the CRA for your new objects (generally a good idea but may not be required if your objects were approved by CRA after 2012 and your activities have not changed)
- If your corporation would be considered to be a “charity” by the Ontario government either use the after-acquired clause or obtain approval from the Ontario Public Guardian and Trustee (“PGT”) for changes to your objects
- Prepare Articles of Amendment under ONCA
- Prepare By-laws under ONCA
- Prepare notice to directors and to members
- Have directors and members meeting

Some Reasons for an Ontario non-profit to Move to the Federal CNCA

It is important to consider different variables when deciding whether or not to transition an Ontario non-profit corporation from Ontario jurisdiction to the CNCA.

A minor advantage of moving to the federal jurisdiction is that some people perceive that a federal corporation is more prestigious than a provincial corporation. If an Ontario non-profit corporation’s activities and stakeholders are international in scope, it might find that some people outside of Canada have not even heard of “Ontario” but are quite familiar with “Canada”.

Also, if an Ontario non-profit corporation has directors from different provinces outside of Ontario serving on its board, the directors may prefer to be working with a corporation that is governed by a federal corporate act rather than a corporation that is governed by a provincial (Ontario) act.

In addition, some corporate changes for registered charities in Ontario may require approval from the PGT, which can slow down the process and create more red tape and costs for Ontario non-profit corporations. Therefore, another advantage of moving from the Ontario jurisdiction to the federal jurisdiction is that it allows Ontario non-profit corporations that are also charities to minimize the extra layer of corporate regulation provided by the PGT. Registered charities based in Ontario will still deal with the PGT on

some matters (such as changing a restricted gift), but will not have to deal with the PGT when making certain corporate changes.

Another advantage of transitioning to federal jurisdiction is that the CNCA, which has been in force for ten years, is working really well, whereas ONCA has just come into force and, as such, there will probably be some growing pains.

Now that ONCA has come into force there will be numerous organizations making various governance changes. Will the PGT and the Charities Directorate of CRA have the resources to deal with the volume of work this will generate? We fear not (especially in year three of the three-year transition period), and we predict significant backlogs for regulatory approvals. This may not be problematic if the governance changes are minor, but it could be very frustrating and costly if such changes are substantive or urgent or impact a complicated or significant organization.

If your organization wishes to move/continue to the Federal CNCA, here are some of the basic documents that should be prepared:

- Authorization to Continue Out of the NFPCA (i.e. ONCA)
- If you are a registered charity, obtain approval from the CRA for your new objects (generally a good idea but may not be required if your objects were approved by CRA after 2012 and your activities have not changed.)
- Prepare Articles of Continuance under the CNCA
- Prepare By-laws under the CNCA
- Prepare notice of board meeting and notice of meeting of members
- Have directors and members meeting

Options, options, options

There is an important decision to be made: move to Federal or change your documents to conform with the new ONCA requirements.

Either way, all Ontario corporations should begin contemplating these kinds of issues in the next year or two for an inevitable corporate transition. Whether you are staying in Ontario or moving to Federal, there are certain fundamental issues that need to be considered, including membership and legal objects. These types of issues usually do not get better with time.

Unfortunately, the ONCA transition will not be simple for numerous reasons:

- Many staff and board and other volunteers are sick and tired of hearing about ONCA – it has been over 11 years since it was passed;
- Some board members are excited about by-laws and “governance”, but most are not;
- Many stakeholders could have concerns about important corporate changes (e.g. employees, funders, beneficiaries);
- Some organizations will be reluctant to spend money on advisors or grapple with some complexities that they may face;
- Many organizations have issues with membership, governance, objects, etc. that will need to be addressed as part of the transition;
- Multiple regulators may be involved (Ontario Ministry, CRA, PGT, etc);
- There can be lengthy delays by regulators (e.g. CRA – 4-6 months or longer for objects review);
- Some have little understanding of the complete legal regime (only one part of which is the corporate act);
- It may be difficult for some organizations to obtain governing documents and update information; and
- There are few legal advisors in Ontario that focus on non-profits and especially registered charities.

It may be beneficial for Ontario non-profit corporations to obtain legal advice about their options and how ONCA will affect their current governance structure from lawyers who are experienced in non-profit and charity law. Our firm has been working with many Ontario non-profit corporations to determine the best course of action; doing so requires a review of the organization’s current governance documents, an understanding of the operations of the organization, and anticipated changes in operations over the next few years.

While dealing with ONCA is important for Ontario non-profits, it should be dealt with in a way that is expeditious. In other words, do not let the process distract you from other priorities like resource development, program implementation, etc.

To keep up to date, you can check our [ONCA directory with new articles and blog posts](#) or you can sign up for our Blumbergs’ [monthly newsletter](#).

To potentially retain Blumbergs to assist with decision making and/or implementation of corporate changes, please [contact us](#).

Mark Blumberg, Lize-Mari Swanepoel and Lynn Gluckman are lawyers at Blumberg Segal LLP in Toronto, Ontario. To find out more about legal services that Blumbergs provides to Canadian charities and non-profits, please visit www.CanadianCharityLaw.ca or www.CharityData.ca

This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.



20 Ways We May Be Able To Help You With ONCA

By Mark Blumberg, Lize-Mari Swanepoel and Lynn Gluckman (November 10, 2021)

The Ontario Not-for-profit Corporations Act ("ONCA") was passed in 2010 and came into force on October 19, 2021. ONCA will affect over 50,000 Ontario non-profit corporations.

Every Ontario non-profit corporation that is currently under the OCA should have a strategy for making the changes required by ONCA. Some smaller corporations may undertake the required changes themselves, while others may wish to obtain legal counsel to assist with the transition.

Here are some of the items that our law firm may be able to assist with when preparing for a "transition" under ONCA:

1. Have a strategic discussion with the executive team of the corporation around various paths for dealing with ONCA, making changes under ONCA, or moving to the federal *Canada Not-for-profit Corporations Act* (the "CNCA").
2. Facilitate a discussion at the board level about the ONCA changes in a way that minimizes board time and ensures that the path selected is appropriate for the corporation. The biggest cost of ONCA for many organizations will be the indecision and distraction that ONCA may cause to the organization.
3. Review the corporation's Minute Book and/or governing documents.
4. Ensure that the non-profit has all of its governing documents, such as letters patent, supplementary letters patent, and by-laws.
5. Order documents from the Ontario government to ensure a complete record.
6. Review the corporation's current by-law and discuss any special features that the corporation may require.
7. Have a discussion with the corporation around membership. Who should be members? How many classes of membership should there be? What are the issues with having multiple classes of membership or the wrong members? What

mechanisms should be in place for admitting new members and for removing members? Membership is similar to a shareholding in a for-profit company (not the “directors” or “board members”). Having an appropriate membership structure is probably the most important governance consideration.

8. Order a corporate profile report to check that the records on the Ontario government’s database are up-to-date and correct.
9. Update certain information about the corporation on the Ontario government’s database, including names and addresses of directors and officers, and the registered office address of the corporation .
10. Ensure that the Ontario Ministry has the non-profit’s official email address on file and obtain a company key for the Ontario non-profit.
11. Work with the corporation to create an appropriate governance framework, including the degree to which members make certain changes vs. directors, the role of officers and other stakeholders.
12. Accumulate all information required to facilitate the path selected (i.e. stay under ONCA or move to the CNCA).
13. Prepare draft documents including articles, by-laws, special resolutions, notice of members meeting etc., depending on the path selected, and ensure they comply with all the requirements of the various regulators.
14. Order NUANS name searches, if changing the name of the corporation.
15. Assist with the process of having special and annual meetings to implement the necessary corporate changes.
16. Explain to stakeholders why certain changes are required or beneficial and assist with communication both internally and externally.
17. For registered charities, obtain CRA approval for proposed object changes and arrange for filings with CRA. If objects are being changed, CRA will not just review objects but will also require a detailed statement of activities for each new object being proposed. The CRA may become quite backlogged and for some registered charities this will actually be the first step - long before corporate changes are made. Any filings with CRA will have to be carefully considered and must comply with legal requirements for registered charities.
18. For non-profits that are not registered charities, help to ensure that any structure complies with the *Income Tax Act* (Canada) requirements relating to non-profits not earning a profit as outlined in the [NPORIP](#).
19. Depending on the nature of the changes, if the corporation is considered by the Public Guardian and Trustee in Ontario (the “PGT”) to be “approved as a charity” it may be necessary to obtain the PGT approval.

20. Coordinate requirements with multiple regulatory bodies such as the PGT and CRA, and the Ontario government or Corporations Canada, if applicable.

For many corporations, the ONCA transition will be challenging. It makes sense to begin understanding the process now, obtain appropriate assistance and, at a minimum, determine whether work needs to be completed now or at a later date. We have a [directory of information on ONCA](#) with articles and resources.

At Blumberg Segal LLP, all of our lawyers focus on non-profit and charity law. If you wish to retain our law firm, please [contact us](#).

To keep up to date, you can check our [ONCA directory with new articles and blog posts](#) or you can sign up for our Blumbergs' [monthly newsletter](#).

Mark Blumberg, Lize-Mari Swanepoel and Lynn Gluckman are lawyers at Blumberg Segal LLP in Toronto, Ontario. To find out more about legal services that Blumbergs provides to Canadian charities and non-profits, please visit www.CanadianCharityLaw.ca or www.CharityData.ca

This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.

Office of the Public Guardian and Trustee

Ministry of Government and Consumer Services

NOT-FOR-PROFIT INCORPORATOR'S HANDBOOK

This Handbook
has been prepared jointly by
the
Ministry of Government and Consumer Services, ServiceOntario
and the Office of the Public Guardian and Trustee for Ontario, Charitable Property
Program
of the Ministry of the Attorney General

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PART 1 ■ GENERAL INFORMATION

1.1 Introduction

The purpose of this Handbook is to provide general information on the nature of a not-for-profit corporation and guidelines on how to incorporate such a corporation. This Handbook also provides basic information on incorporating charitable corporations, which are a special type of not-for-profit corporation.

Not-for-profit corporations incorporated in Ontario are governed by the Not-for-Profit Corporations Act, 2010 (ONCA) and the Regulations made under it. Not-for-profit corporations are incorporated “as of right” under the ONCA subject to compliance with the ONCA and Regulations made under it. Certain pertinent sections to the ONCA and the Regulations are included in this Handbook. The reader is, however, referred to the ONCA and the Regulations to examine those sections not set out here.

This Handbook contains general statements concerning the requirements of the ONCA and Regulations which are intended to serve only as a general guide and not as a substitute for statute when dealing with specific problems. Also, reference to this Handbook should not be a substitute for consultation with a lawyer on legal considerations or an accountant on financial matters. The ONCA and Regulations made under it are available on the ServiceOntario e-laws website at www.ontario.ca/laws. The [Guide to the Not-for-Profit Corporations Act, 2010](#) available online also contains basic information about the ONCA.

1.2 Nature of a Corporation

In law, a corporation is an artificial person or a legal entity having an independent existence, separate and distinct from that of its members. The corporation owns property in its own name, acquires rights, obligations and liabilities, enters into contracts and agreements and has the capacity to sue and be sued as would a natural person.

Thus, for example, a corporation may be insolvent while its individual members may be wealthy. As a separate legal entity a corporation is not affected by changes in its membership and its existence continues in perpetuity unless its members or the government take steps to dissolve it.

A corporation is managed or governed by a board of directors, which is elected by the members. The board of directors, in turn, appoints officers such as president, secretary, treasurer etc. who are responsible for the actual operation of the corporation. A director shall be appointed chair of the board of directors and shall carry out the duties of the chair in accordance with the by-laws.

The directors, officers and members do not “own” the corporation, nor do they have any right of ownership to any particular asset of the corporation and the corporation may not be operated for pecuniary gain of its members, directors or officers.

The purposes of a corporation may be any non-profit purposes within the legislative authority of the Province of Ontario, subject to any restrictions in the regulations. If any of the purposes of a corporation are of a commercial nature, the articles must state that the commercial purpose is intended only to advance or support one or more of the non-profit purposes of the corporation. For example, a corporation may have a non-profit purpose of a hockey club, and an incidental commercial purpose of selling chocolate bars to raise funds, but all funds from these sales, other revenues and any “profit” must be used for the non-profit purposes of the club (i.e. to purchase new uniforms for the team).

1.3 Should you Incorporate?

The act of incorporation offers certain advantages to the incorporators and their successors but at the same time it also places certain responsibilities upon them. Accordingly, before proceeding with incorporation, the members of an unincorporated organization should give the matter serious consideration. In this regard you may wish to consult a lawyer who has experience in corporate matters and who, given all the facts, can advise you whether it would be to your advantage to incorporate.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrcs.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. (see Contacts - Appendix “F”).

It is not mandatory for a not-for-profit organization to incorporate. There are in existence hundreds, possibly even thousands, of unincorporated organizations in Ontario that are carrying on their activities without any hindrance. Unincorporated organizations do not have a separate legal existence apart from their members.

Advantages of Incorporation

As the corporation is a separate legal entity distinct from its members and has the capacity to own property, to sue and be sued, it affords limited liability protection to its members. This means that individual members are not personally liable in certain instances, for the corporation's debts and obligations.

The corporation is not affected by changes in its members, be it due to death or any other reason. Therefore, it is easier to enter into a number of transactions in the name of the corporation such as, banking, owning real estate or signing a lease or contract.

A majority of the members of the corporation have the power to bind the others by their acts.

Disadvantages of Incorporation

As the corporation is a creature of statute, it is subject to some supervision by the Government of Ontario and it must conduct its affairs in accordance with the applicable statutes. For example, the constitution or by-laws of the corporation, the election of directors and the calling of meetings of members are all governed by the ONCA. In addition, a corporation is required to report certain information on a regular basis to certain departments of the Government.

Failure to comply with reporting or disclosure requirements could render the corporation and its directors and officers liable to certain penalties, including the cancellation of the corporation.

1.4 Types of Corporations

Not-for-profit corporations are organizations without share capital that carry on activities without pecuniary gain. They are incorporated under the Not-for-Profit

Corporations Act or a predecessor of this Act. They are all subject to subsection 89 (1) of the ONCA, which states:

89 (1) No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities or as otherwise permitted by the Act.

It is the corporation's responsibility to ensure that it files articles and applications that conform to the requirement of the ONCA, failing which compliance action may be taken that may result in cancellation of the corporation.

Below are categories of the most common types of not-for-profit corporations:

- A. General type - this would include such corporations as ratepayers' associations, professional associations, community organizations, etc.;
- B. Sporting and athletic organizations;
- C. Service clubs such as Rotary, Lions, Kiwanis and Optimist;
- D. Charities – organizations with purposes that are exclusively charitable and fall within one of four broad categories of charity: relief of poverty; advancement of education; advancement of religion; and certain other purposes beneficial to the community in a way the law regards as charitable. (See Part 6 in this Handbook)

Charities also come within the definition of "Public Benefit Corporation" which is set out below.

Public Benefit Corporation – There are two types of public benefit corporations – a charitable corporation or a non-charitable corporation that receives more than \$10,000 or other prescribed amount in a financial year either in the form of:

- Donations or gifts from persons who are not members, directors, officers or employees of the corporation; or

- Grants or similar financial assistance from the federal government or a provincial or municipal government or an agency of any such government. For more information, see section 1 of the ONCA

A non-charitable corporation is considered to be a public benefit corporation in the next financial year after it receives the sum. For more information, see the definition of “public benefit corporation” in section 1 of the ONCA.

Special rules apply to public benefit corporations. For example, not more than one-third of the directors of a public benefit corporation may be employees of the corporation or of any of its affiliates (subsection 23 (3) of the ONCA). Please note that directors of charitable corporations are generally not permitted to be employed by the charitable corporation, with certain limited exceptions. For more information, see [Guidance on Payments to Directors & Connected Persons](#) on the Ministry of the Attorney General website. A number of other special rules apply to charitable corporations, which may enjoy certain legal and tax advantages (e.g. under the federal Income Tax Act), and are also subject to more stringent reporting requirements than a not-for-profit corporation of another type.

Charitable and non-charitable public benefit corporations are subject to different requirements in the ONCA as to when they can dispense with an audit or review engagement (see item 5.7 “Audit Provisions”).

One of the main differences between a charity and another type of not-for-profit corporation is the distribution of property on dissolution (see item 5.17).

1.5 Incorporation Process and Corporate Maintenance

If a decision is made to incorporate, you should take the following steps:

FIRST STEP	Determine if the purposes of the organization will be those of a charity. If so, see Part 6 of this Handbook.
SECOND STEP	Select the proposed corporate name (see Part 2 of this Handbook).
THIRD STEP	Prepare and file the Articles of Incorporation (see Part 3 of this Handbook).

FOURTH STEP Following the receipt of the Certificate of Incorporation accompanied with the Articles of Incorporation, organize the corporation (see Part 4 of this Handbook).

FIFTH STEP The organization of a corporation is followed by an ongoing activity of “corporate maintenance”, that is, ensuring that the corporation complies with the reporting requirements and conducts its affairs in accordance with the applicable Acts, Regulations and by-laws (see Part 5 of this Handbook).

1.6 Self-help Remedies Available under the ONCA

The ONCA does not provide the Ministry with the authority to intervene and resolve internal disputes between members and its Board of Directors. It does provide members with various self-help remedies to ensure compliance with the ONCA.

You may wish to consult private legal counsel in determining the appropriate remedies available to you. See Appendix “F” for information about the Law Society Referral Service of The Law Society of Ontario.

PART 2 ■ CORPORATE NAME

2.1 Name not to be Deceptively Similar

The ONCA (clause 11(1)(b)) provides that a corporation shall not be given a name that is the same as or similar to the name of a known corporation, trust, association, partnership sole proprietorship or individual, or the known name under which one of them carries on business or activities or identifies themselves, if the use of the proposed name would be likely to deceive. In other words, the ONCA permits the granting of a similar corporate name as long as the proposed name is not **CONFUSINGLY** or **DECEPTIVELY SIMILAR** to an existing name.

A corporation is not permitted to acquire a name identical to the name or former name of another body corporate, whether the other body corporate is in existence or not, except as set out in the Names and Filings Regulation under the ONCA (O. Reg 394/21). Under s. 11 of the Names and Filings Regulation, the name of a corporation formed by amalgamation may be identical to the name of one of its amalgamating corporations if the name is not a number name. Otherwise, under section 9 of the Names and Filings Regulation, no corporation may acquire a name identical to the name or former name of another body corporate, whether in existence or not, unless (a) the body corporate was incorporated under the laws of a jurisdiction outside Ontario and has never carried on any activities or identified itself in Ontario; or (b) at least ten years have elapsed since the body corporate was dissolved or changed its name.

2.2 Name to be Distinctive

Generally, to comply with the provisions of the ONCA, new corporate names must be “distinctive” – and this distinctiveness must survive certain media distortion as the corporation identifies itself to the various sectors of the public with which it interacts – including other corporations, its members, creditors, the general public and government agencies. In other words, a new corporate name must be such that it will not be confused with **EXISTING** names of corporations, trademarks or unincorporated organizations and will not **MISLEAD** or **CONFUSE** the public as to the undertaking or nature of the corporation or its relationship to other corporations.

2.3 Types of Distinctiveness

The name itself may be distinctive or may acquire its distinctiveness through long use.

Usually the most distinctive or unique names have a coined word as the distinctive element, for example:

- Zaltak Hockey Association
- 5-P Bowling Club

Unusual use or combination of generic words may produce a distinctive name, for example:

- All-That-Jazz Club
- Sorcerers Hockey Club
- Magic Eleven Soccer Club

Words that are coined using parts of other words, geographical location, numbers, initials and dictionary words make a less distinctive name, for example:

- Kenora Hockey Association
- Guelph Dance Club
- Northern Lights Skating Club

2.4 Elements of A Corporate Name

Most corporate names consist of three elements:

1. The **DISTINCTIVE** element is the main identifier of the corporate name. It may be a coined word or a dictionary word used in a fanciful sense quite different from its ordinary meaning or a geographic term. Every corporate name must have a distinctive element.
2. The **DESCRIPTIVE** element describes the nature of the main corporate undertaking. Care should be taken not to use terms that may be deceiving or misleading.

3. The **LEGAL** element indicates the status of the organization as an incorporated body. Either "Corporation" or "Incorporated" or "Incorporée" or their abbreviations may be used. The use of a legal element is optional.

Note: A corporation without share capital cannot have "Limited", "Limitée" or the corresponding abbreviations as part of the name.

Examples of names:

DISTINCTIVE ELEMENT	DESCRIPTIVE ELEMENT	LEGAL ELEMENT
Canvelo	Cycling Club	Inc.
Village Green	Square Dancers	
Don Mills	Student Exchange	Corp.

2.5 Name not to be too General

The Names and Filings Regulation (section 15) provides that a corporate name shall not be too general. The reason for this prohibition is that corporate names that are too general tend to infringe on a number of existing names, are likely to contribute to confusion and unduly restrict or limit the possibility of using names in the future that otherwise would be available to the public except for the existence of the name that is too general.

A corporate name that is too general may be defined as a name that usually lacks the distinctive or descriptive element (see item 2.4).

Example A: names that are too general consist of only the descriptive and the legal elements, or only the distinctive and legal elements:

- Student Exchange Corporation (lacks the distinctive element)
- Canvelo Inc. (lacks the descriptive element)
- Jazz Singers Friendship Society (lacks the distinctive element)

Example B: a general name can be rectified by adding the missing distinctive or

descriptive element:

- Don Mills Student Exchange Corporation (distinctive element added)
- Canvelo Cycling Club Inc. (descriptive element added)
- Soundville Jazz Singers Friendship Society (distinctive element added)

2.6 Name not to Suggest Connection with the Crown

The Names and Filings Regulation (paragraph 12 of section 2)) provides that a corporation shall not be given a name that suggests or implies connection with the Crown or the Royal Family.

The written consent of the Governor General (see Contacts – Appendix “F”), on advice from the federal Department of Canadian Heritage, has to be obtained by the applicant where the word “Royal” is used as a prefix in a corporate name and where it suggests Royal Patronage. The onus is on the applicant to obtain such consent.

Example A: corporation names that **suggest** Royal Patronage and **need the consent** of the Governor General:

- The Royal Agricultural Winter Fair
- The Royal Canadian Yacht Club
- The Prince Charles Youth Foundation

Example B: corporation names where “Royal” is used as a descriptive adjective in the use of “majestic” or “grand” and Royal Patronage is **not** suggested and therefore the consent of the Governor General, is **not required**:

- Royal Wave Surfing Association
- Royal Mountain Ski Club

2.7 Name not to Suggest Connection with Government

The Names and Filings Regulation (paragraph 12 of section 2) provides that a corporation shall not be given a name that suggests or implies connection with the Government of Canada, a municipality, any province or territory of Canada or any department, Ministry, branch, bureau, service, board, agency, commission or activity of any such government or municipality without the written consent of the

appropriate authority. In this connection particular attention should be given to the use of the words "Canada" and "Ontario". Federal Government departments are using names such as "Canada Revenue Agency", "Innovation, Science and Economic Development Canada" and care should be taken with proposed corporate names using this style.

Example A: names that **suggest** or **imply** government connection:

- Heritage Ontario
- Multi-Culture Canada
- Metro Toronto Sports and Recreation Authority

Example B: names implying government connection may be modified by rearranging and adding words thus eliminating the suggested government connection:

- Heritage Association of Kingston, Ontario
- Canadian Multi-Cultural Society of Timmins
- Sports and Recreation Association of Metro Toronto

2.8 Use of the Name of Another Province

Certain other provinces restrict the use of the name of their province in a corporate name. Accordingly, where it is desired to use the name of another province in a proposed corporate name, the incorporators should first contact the Director, Corporations Branch or Registrar of Companies, as the case may be, of the province in question to ensure the name will be acceptable. A name is not permitted that suggests or implies a connection with the Government of Canada, a municipality, any province or territory of Canada or any department, Ministry, branch, bureau, service, board, agency, commission or activity of any such government or municipality, without the written consent of the appropriate authority.

2.9 Languages Permitted in the Corporate Name

In Ontario the name for a not-for-profit corporation may have a name be English form only, French form only, one name that is a combination of English and French or one name in English and one name in French that are equivalent but are used separately. Only letters from the Roman alphabet or Arabic numerals or a

combination of them, together with such punctuation marks and other marks as are permitted by the Names and Filings Regulation (section 18) may form part of the name of a corporation. The name must comply with the requirements set out in the ONCA and its Regulations.

The ONCA (subsection 11(6)) provides that a not-for-profit corporation may use its corporate name in the form and language as permitted by its articles. In other words, an exact translation of the corporate name into another language may be used. This is permitted, provided that such form and such language are clearly set out in the special provision.

2.10 Prohibited Words / Expressions

The Names and Filings Regulation prohibits the use of some words and expressions and restricts the use of others. Here is a summary of such prohibitions and restrictions:

Section 2

The following words and expressions shall not be used in a corporate name:

1. "Amalgamated", "fusionné" or any other related word or expression, unless the corporation is an amalgamated corporation resulting from the amalgamation of two or more corporations.
2. "College", "collège", "institute", "institut", "university" or "université", if the word would lead to the inference that the corporation is a university, college of applied arts and technology or other post-secondary educational institution, except with the written consent of the Minister of Colleges and Universities or such other member of the Executive Council as may be assigned the administration of the Ministry of Training, Colleges and Universities Act under the Executive Council Act (see Contacts – Appendix "F").
3. "Engineer", "ingénieur", "engineering", "génie" or "ingénierie" or any variation of those words, if the word suggests the practice of the profession, except with the written consent of the Association of Professional Engineers of Ontario (see Contacts – Appendix "F").

4. "Condominium", "condominial" or any abbreviation or derivation of those words, if the word would lead to the inference that the corporation is a condominium corporation created or continued under the Condominium Act, 1998.
5. "Co-operative", "coopérative" or any abbreviation or derivation of those words.
6. Digits or words that would lead to the inference that the name is a number name.
7. "Foundation" or "fondation", if the word suggests that the corporation is a charity, except with the written consent of the Public Guardian and Trustee.
8. "Charity", "organisme de bienfaisance", "charitable", "caritative" or any variation of those words, except with the written consent of the Public Guardian and Trustee.
9. "United Nations", "Nations Unies" or any abbreviation or derivation of those words, if the word suggests a relationship with the United Nations.
10. "Royal", where used as an adjective, except with the written consent of the Crown, obtained through the Government of Canada (see item 2.6).
11. Numerals indicating the year of incorporation, unless section 12 applies or it is the year of amalgamation of the corporation.
12. Any word or expression that suggests that a corporation is connected with the Crown, any member of the Royal Family, the Government of Canada, a municipality, any province or territory of Canada or any department, Ministry, branch, bureau, service, board, agency, commission or activity of any such government or municipality, except with the written consent of the appropriate authority.

13. Any word or expression that suggests that a corporation is sponsored or controlled by or is associated or affiliated with a university or an association of accountants, architects, engineers, lawyers, physicians, surgeons or any other professional association recognized by the laws of Canada or a province or territory of Canada, except with the written consent of the university or professional association.
14. Any word or expression that would lead to the inference that the corporation is not a not-for-profit corporation to which the Act applies.
15. Any word or expression that suggests that a corporation is connected with a political party or leader of a political party.
16. Any word or expression in any language that is obscene or connotes an activity that is scandalous, obscene or immoral or that is otherwise objectionable on any public grounds.
17. Any word or expression that describes in a misleading manner the activities or services in association with which the corporate name is proposed to be used.
18. Any word, expression or abbreviation, the use of which is prohibited or restricted under an Act or regulation of Canada or a province or territory of Canada, unless the restriction is satisfied.

Subsection 5 (1)

A corporate name shall not contain a word or expression, an element of which is the full name of an individual or the family name of an individual, whether or not preceded by his or her given name or initials, unless the individual or his or her heir, executor, administrator, assign or guardian consents in writing to the use of the name and the individual has, had or will have a personal or other material connection to the corporation. Certain limited exceptions are set out in subsections 5 (2) and (3).

Section 19

The name of a corporation shall not exceed 120 characters in length, including punctuation marks and spaces.

2.11 Choosing the Corporate Name

When choosing the corporate name, consider the many and varied situations in which the corporate name will be used. For example, the name may be used visually (on stationery, signs, uniforms, cheques, correspondence, newsprint, advertising, etc.) and auditorially (telephone, radio, television). In each of these uses it would be to the advantage of the corporation to have a name that is memorable. To this end, the name should be distinctive and short.

Usually, a coined word or a dictionary word used in a fanciful sense quite different from its ordinary meaning can make a corporate name that is both distinctive and memorable. For example, "Canvelo Cycle Club" (for a cycling club) and "Magic Eleven Soccer Club" are likely to be memorable names that are easy to use visually and auditorially. As a rule of thumb, avoid using long, cumbersome names such as "Chirpsqueak Society of Friends of Non-Migratory Song Birds of South-Western Ontario".

Using your imagination in coining the distinctive element and carefully searching the proposed corporate name will, in the long run, save you time and money. Accordingly, when your group decides to incorporate, the following steps are recommended for choosing a corporate name:

1. Get your group together for a "brainstorming" session to come up with a word or words that would make the proposed name unique. A coined word usually is very effective. Try to have a least three choices.
2. Check section 11 of the ONCA and the Names and Filings Regulation to ensure that the proposed name does not conflict with the ONCA or the Regulations. The Regulations prohibit the use of certain words and expressions and restrict the use of others. The ONCA and the Regulations are available on the ServiceOntario e-laws website at www.ontario.ca/laws.

3. After the initial choice has been made, check the proposed name against the names listed in the telephone directories, municipal directories, hobby or sports magazines, etc. Many of these publications should be available in your local public library or on the Internet. If your proposed name is confusingly similar to the name of an existing organization or corporation then abandon it and go to your second choice, third choice and so on, and if necessary, back to some more "brainstorming".
4. If the proposed corporate name will require consent from an individual or an existing organization, the applicants should obtain written consent before ordering a name search. For example, where the proposed corporation is to be affiliated with an existing corporation with a similar name, the applicants should contact the existing corporation to ensure the organization will provide written consent. See item 2.10 for examples of when consent is required.

2.12 Checklist

You may save time and expense by checking the proposed name against this checklist. Remember, Search Houses charge a fee for each search of a proposed name. Accordingly, before requesting the required Ontario-biased or weighted Nuans name search report, use this check-list to satisfy yourself that the name you have chosen does not conflict with the ONCA and Regulations.

Is the proposed name:

1. PROHIBITED BY THE ONCA OR REGULATIONS?
Section 11 of the ONCA and sections, 2, 3, 5, 6, and 7 of the Names and Filings Regulation.
2. DISTINCTIVE?
 - (a) Too general?
Section 15 of the Names and Filings Regulation
Items 2.4, 2.5 of this Handbook
 - (b) Only descriptive?
Section 15 of the Names and Filings Regulation

Item 2.4 of this Handbook

- (c) Primarily only name or surname?
Sections 5 and 15 of the Names and Filings Regulation
- (d) Primarily or only geographic name?
Section 15 of the Names and Filings Regulation

3. MISLEADING?

Section 2, Paragraph 17 of the Names and Filings Regulation

4. DECEPTIVE / CONFUSING?

Section 11 of the ONCA and section 7 of the Names and Filings Regulation

Conduct searches for identical or deceptively similar names. Consider degree of similarity of:

- appearance
- sound
- meaning

2.13 The Corporate Name Search Report

If the proposed name does not appear to be deceptively/confusingly similar to the name of an existing organization or corporation, and does not appear otherwise to contravene the ONCA or the Regulations, then you should contact a Search House in order to obtain an Ontario-biased or weighted Nuans name search report for the proposed name of the corporation (see Appendix "F", Search Houses).

2.14 Warning - use of the Proposed Name

Do not complete the Articles of Incorporation until you receive the name search report. The corporation must file the reference number of the Nuans report, the date of the report, and the proposed name searched together with the Articles of Incorporation. The name search report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by an Ontario-biased or weighted name search report dated as early as August 30th, but not dated earlier. **Do not** print any stationery, or order a corporate seal or enter into any transactions using the corporate name until

the Certificate of Incorporation accompanied with the Articles of Incorporation are issued.

PART 3 ■ INCORPORATION

3.1 Pre-incorporation Considerations

At this point, you should consider whether the activities or undertaking of the proposed corporation may come under the supervision or regulation of or be of interest to a Ministry or an Agency of the Government. In particular:

- Will the corporation seek financial assistance from the Government?
- Are the proposed activities of the corporation regulated by a Ministry or Agency of the Government?
- Will the corporation engage in activities that would supplement services provided by a Ministry or Agency of the Government?

If the answer to any one of the above questions is “yes”, then it may be wise to consult the appropriate Ministry or Agency prior to completing the application. Some Ministries or Agencies may require that you contact them prior to incorporation, and some may also offer suggestions for drafting purposes for the proposed corporation.

Such consultation with the regulating bodies may, in the long run, save you time, inconvenience and expense.

For example:

- if the corporation is to operate a nursery school, home for children or a day care service, you should consult the Ministry of Children, Community and Social Services;
- if the corporation is to operate a long term care home or a retirement home, you should consult the Ministry of Long-Term Care, Ministry of Children, Community and Social Services, and the Ministry of Municipal Affairs and Housing;
- if the corporation is to provide cultural or citizenship programs you should consult the Ministry of Citizenship and Multiculturalism and the Ministry of Heritage, Sport, Tourism and Culture Industries;
- if the corporation is to provide education or training programs you should consult the Ministry of Education and the Ministry of Colleges and Universities;

- if the corporation is to be a charity, you should consult the Office of the Public Guardian and Trustee (Ontario) and Canada Revenue Agency, Taxation; (see Part 6 of this Handbook)
- if the corporation is to provide health care services or to engage in related activities or if the corporation is to be an association of health care professionals, you should consult the Ministry of Health;
- if the corporation is to provide prisoner rehabilitation services you should consult the Ministry of the Solicitor General.

Note: This is not an exhaustive list of instances where other Ministries are to be consulted.

3.2 How to Apply - Articles of Incorporation - General Comments

Articles of Incorporation may be filed online using ServiceOntario's website at www.Ontario.ca/businessregistry or by mail in the [form](#) approved by the Director under the ONCA on the Ontario [Central Forms Repository](#). Also see the [Notice – ONCA – Incorporating a Not-for-Profit Corporation](#).

3.3 Registered Office

Every corporation is required to have a registered office in Ontario (section 14 of the ONCA). This does not necessarily mean that a corporation must own or lease a separate building or a suite of offices. The intention of the ONCA is to have an address formally designated as the registered office of the corporation where certain records are kept and where the corporation may be reached by an interested party. Some incorporators use their home address for this purpose and accordingly that address is set out in Item 2 of the Articles of Incorporation.

3.4 Directors

The first directors, not fewer than three (section 22 of the ONCA) individuals named as directors in the articles of incorporation, are the directors of the corporation until replaced by other individuals duly elected in their stead (section 24 of the ONCA). The first directors of the corporation have all the powers, duties and liabilities of directors that are elected to the board.

The office of director places on that person responsibilities and even liabilities.

Accordingly, any person accepting a directorship should be prepared to assume the responsibilities that go with the director's office. Directors and officers in exercising their powers and discharging their duties to the corporation have a duty to act honestly and in good faith with a view to the best interests of the corporation. They must exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances (section 43 of the ONCA).

A director of a corporation is not required to be a member of the corporation unless the by-laws provide otherwise.

3.5 Purposes - General

Definition of Purposes

Purposes are concise statements of the general purposes of the corporation.

Content of Purposes - See Part 6 for Charitable Purposes

The purposes should not be an enumeration of the proposed activities and/or the aims of the corporation. It is advisable to keep the purpose statement short but broad in nature (except for charities, see Part 6 of this Handbook), since a general purpose will include the particulars normally included in that sort of undertaking. On the other hand, the purposes should be sufficiently specific so as to avoid ambiguity.

Examples: the purposes for a community youth organization might be drafted as follows:

The establishment and operation of a youth organization for the purpose of:

- a) promoting the best interests of teenagers in the Town of Kenora;
- b) promoting interest in athletics, sports and recreation and establishing and maintaining facilities and equipment for same.

and other complementary purposes not inconsistent with these purposes.

The purposes of a ratepayers' association might be drafted as follows:

The establishment and operation of a residents' association for the purpose of

- a) promoting the interests of the residents of the community of Central Don Mills;
- b) carrying on research into problems connected with development of real property in the community.

SEE APPENDIX "A" Draft Standard Clauses for non-profit, non-charitable, corporations under Part III of the ONCA.

Note: The Articles of Incorporation under which the purposes are set out (i.e. "The purposes of the corporation are:") must contain purposes only and **not** special provisions such as restrictions on powers.

3.6 Purposes - Charities

See Part 6 of this Handbook.

3.7 Natural Person Powers

All not-for-profit corporations have the capacity, and subject to the ONCA, the rights, powers and privileges of a natural person (section 15 of the ONCA). This ensures corporations have all the necessary powers to fulfill their purposes. Any powers to be restricted pursuant to section 16 of the ONCA should be specified in article 6 of the application under Special Provisions. Not-for-profit corporations may also sell, lease, exchange or dispose of the undertaking of the corporation or any part of such undertaking, if authorized by the members in accordance with section 118 of the ONCA.

3.8 Pre-incorporation Contracts

Within a reasonable time after it comes into existence, a corporation may adopt a contract made in its name or on its behalf before it came into existence. Upon its adoption, the corporation is bound by the contract and is entitled to the benefits under the contract as if the corporation had been in existence at the date of the contract and had been a party to it; and a person who acted in the name of or on behalf of the corporation ceases to be bound by or entitled to the benefits under the contract (section 20 of the ONCA).

3.9 Special Provisions

The applicants may ask to have embodied in the Articles of Incorporation any provision that may be made the subject of a by-law of the corporation. The only provision that must appear in the Articles of Incorporation of a corporation that is not a charity is the ONCA non-profit clause, which will appear in the articles automatically.

Commercial purposes, if any, included in the articles are intended only to advance or support one or more of the non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities or as otherwise permitted by the ONCA.

Some items that may be included in the special provisions section are:

- (i) Borrowing powers (see wording in section 85 of the ONCA)
- (ii) Distribution of assets
- (iii) Director's remuneration (with the exception of charitable corporations)
- (iv) Membership qualification
- (v) French or foreign version of name
- (vi) Restrictions on powers

In many cases it is sufficient to set out the special provisions in the by-laws rather than in the Articles of Incorporation as provisions included in the Articles of Incorporation cannot be changed without filing Articles of Amendment. Under the ONCA, the following provisions must be set out in the Articles, not the by-laws:

1. A provision respecting the number of directors of the corporation.
2. A provision providing for two or more classes or groups of members.
3. A provision respecting voting rights of members.
4. A provision respecting delegates made pursuant to section 130 of the *Corporations Act*.
5. A provision respecting the distribution of the remaining property of a corporation that is not a public benefit corporation on winding up or dissolution.

Note that subsection 207 (3) of the ONCA preserves the validity of a provision

contained in a corporation's by-laws or a special resolution that was valid before October 19, 2021 when the ONCA came into force if the provision is not removed or added to the articles to bring them into conformity with the ONCA.

3.10 Purposes and Special Provisions – Key Points

The 'purposes' in the Articles of Incorporation set out the purposes of the corporation, and the 'special provisions' deal with matters of corporate governance. The only special provision required in your articles for non-charitable corporations is a "non-profit" clause noted in item 3.9.

Several special provisions are required for charitable corporations – see Appendix D. All special provisions must fall within the scope of the ONCA.

3.11 Supporting Documents

Under certain circumstances articles of incorporation may require supporting documents under the Names and Filings Regulation. For example, the proposed name of the corporation may require the consent of the Public Guardian and Trustee or another Ministry. Check the applicable [Notice of Filing Requirements](#) for the required supporting documents for each transaction.

The corporation is responsible for obtaining all necessary supporting documents and consents, and filing or retaining them as required under the Regulation. See the applicable Notice of Filing Requirements for more information.

3.12 Checklist

Be sure to review the Notice – ONCA – Incorporating a Not-for-Profit Corporation. This notice contains details you need to know before incorporating. For example, it explains requirements for:

- how to file articles online or by mail
- the NUANS search report
- other supporting documents
- consents you may need, e.g. for the name
- types of payment

When you incorporate, a company key will be sent to the official corporation email

address provided. The company key is needed for future filings (see [Notice – Company Key](#))

3.13 Timing

Articles of Incorporation filed online will be processed immediately and do not require Public Guardian and Trustee review. The Certificate of Incorporation will bear the effective date as of the date the Director receives the articles unless you request a future date up to 30 days ahead.

Articles of Incorporation in paper format sent by mail are usually processed within approximately 6 to 8 weeks of receipt in the Ministry. The Certificate of Incorporation will bear the effective date as of the date of delivery unless a future date is requested or the articles are returned for revision, in which case the Certificate of Incorporation will bear an effective date as of the date of redelivery to ServiceOntario, provided the articles do not require further revision.

PART 4 ■ ORGANIZATION AND START UP

4.1 Organization and Start Up

Once the corporation has received its Certificate of Incorporation, a number of essential steps are required to be initiated so that the directors may properly administer the affairs of the corporation. Among these steps are:

- establishing directors' quorum
- adoption of by-laws
- banking and financial arrangements
- appointment of auditors
- appointment of officers

If the directors do not pass an organizational by-law within 60 days after the date of incorporation, the corporation is deemed to have passed the standard organizational by-laws approved by the Ministry. If a corporation is deemed to have passed the standard organizational by-laws, it may amend or repeal and replace them at any time. See the [standard organizational by-law](#) on the [Ministry website](#).

It is advisable to retain the services of a lawyer who specializes in corporation law to ensure the corporation is properly organized and the directors understand their responsibilities. By having the corporation properly organized, you should eliminate a number of potentially serious problems in the future.

You should refer to the:

- Not-for-Profit Corporations Act, 2010
- Corporations Information Act

The above Acts are available on the ServiceOntario e-laws website at www.ontario.ca/laws.

In addition, detailed procedural information and precedents may be found in the:

- Ontario Corporate Law & Practice;
- Ontario Corporations Law Guide; and
- Canadian Corporate Secretary's Guide

These are private publications and may be available online by subscription or in some public libraries.

PART 5 ■ CORPORATE MAINTENANCE AND FILING REQUIREMENTS

5.1 Annual Meeting

The directors of a corporation must call an annual meeting of the members of the corporation within 18 months after the corporation comes into existence, and subsequently, not later than 15 months after holding the preceding annual meeting (section 52 of the ONCA).

5.2 Election of Directors and Officers

Usually the directors are elected by the members of the corporation at the annual meeting of the members. A director not elected for an expressly stated term ceases to hold office at the close of the next annual meeting of the members (subsections 24 (1) and (4) of the ONCA).

Generally directors are elected by members, and officers are appointed by the board of directors.

There are two exceptions:

- directors by virtue of their office (ex-officio directors) (subsection 23(4) of the ONCA)
- appointment of additional directors by directors (subsection 24(7) of the ONCA)

5.3 Quorum for Meetings

The quorum for meetings of directors is a majority, unless otherwise provided for in the articles or by-laws (section 34(2) of the ONCA).

5.4 Reporting Requirements

Initial Return

Within 60 days after the date of incorporation, amalgamation or continuation, the corporation is required to file an **Initial Return** (see section 2 of the Corporations Information Act) setting out the prescribed corporate information (e.g. registered office address, director information and five most senior officers' information) with

ServiceOntario. Filings may be made online directly with ServiceOntario or through a service provider at www.ontario.ca/businessregistry or by mail using the approved forms available on the ServiceOntario Central Forms Repository website at www.ontario.ca. See [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

Notice of Change

Subsequently, if there is any change to the information filed with the Ministry of Government and Consumer Services, such as a change in the Board of Directors or the corporation's registered office address, the corporation must file a Notice of Change (section 4 of the Corporations Information Act) within 15 days after the change takes place.

Currently, there is no fee for filing the Initial Return or Notice of Change, with the ServiceOntario. Filings may be made online directly with ServiceOntario or through a service provider at www.ontario.ca/businessregistry or by mail using the approved forms available on the ServiceOntario Central Forms Repository website at www.ontario.ca. See Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations.

Corporations Information Act - Annual Return Filings for Corporations

Filings may be made online directly with ServiceOntario or through a service provider at www.ontario.ca/businessregistry or by mail using the approved forms available on the ServiceOntario Central Forms Repository website at www.ontario.ca. See Notice – CIA – Filing an Annual Return.

5.5 Penalties for Failure to Comply with Filing Requirements

The importance of submitting these filings cannot be over-emphasized. Failure to comply may lead to cancellation of the Certificate of Incorporation and dissolution of the corporation (section 170 of the ONCA). Penalties are provided in the Corporations Information Act for individuals (up to \$2,000) and for corporations (up to \$25,000) for false or misleading statements (section 13 of the Corporations Information Act). Also, a corporation that is in default of the reporting requirements is not capable of maintaining an action in any court in Ontario in respect of business carried on by the corporation except with leave of the court (section 18 of the

Corporations Information Act).

5.6 Additional Reporting Requirements

Where a corporation is regulated or funded by a Ministry or Agency of the Government, it may be required to comply with other reporting requirements in addition to those contained in the Handbook.

5.7 Audit Provisions

A corporation's financial statements for each financial year must be audited unless the following rules, which permit an audit exemption or a review engagement in place of an audit, are followed:

Members of a public benefit corporation with annual revenue of more than \$100,000 but less than \$500,000 can waive the audit requirement in respect of a financial year, but the corporation still needs to conduct a review engagement (a lesser form of financial review). If a public benefit corporation has annual revenue of \$500,000 or more, an audit is mandatory. If a public benefit corporation has annual revenue of \$100,000 or less, the members can waive both the audit and the review engagement for that financial year (subsection 76(1) of the ONCA).

If a corporation is not a public benefit corporation and has annual revenue of more than \$500,000, its members can waive the requirement for a financial year to have an audit but it must conduct a review engagement. If this type of corporation has annual revenue of \$500,000 or less, its members can waive both an audit and a review engagement (subsection 76 (2) of the ONCA).

The members can approve one of these audit exemptions at the annual meeting by passing an extraordinary resolution (at least eighty per cent approval). Please note that different amounts may be prescribed by regulation for the dollar figures cited in the above paragraphs.

5.8 Record Keeping Requirements

Under the ONCA a not-for-profit corporation is required to keep records, including:

- the corporation's articles and by-laws, and amendments to them (clause 92(1)(a))

- the minutes of meetings of the members and any committee of members, (section 92(1)(b))
- the resolutions of the members and of any committee of members (clause 92(1)(c))
- the minutes of meetings of the directors and of any committee of directors (clause 92(1)(d))
- the resolutions of the directors and of any committee of directors (clause 92(1)(e))
- a register of directors (clause 92(1)(f))
- a register of officers (clause 92(1)(g))
- a register of members (clause 92(1)(h))
- accounting records adequate to enable the directors to ascertain the financial position of the corporation with reasonable accuracy on a quarterly basis (clause 92(1)(i))
- a register of the corporation's ownership interest in land complying with section 92.1 (clause 92(1)(j))**

**The requirement for a corporation to keep a registry of a corporation's ownership interest took effect on December 10, 2016. For a corporation that was incorporated or continued under the Corporations Act before December 10, 2016, this requirement applies to the corporation on or after December 10, 2018. For a corporation incorporated or continued under the Corporations Act or the ONCA on or after December 10, 2016, this requirement applies on and after the day the corporation is incorporated or continued. The registry requirement is in respect of the corporation's ownership interest on and after the day the requirement starts to apply to the corporation.

5.9 Use of Corporate Name

The name of a corporation is set out in the instrument of incorporation (Certificate of Incorporation) or if subsequently changed, in the instrument of amendment (Certificate of Amendment) and that is the name that the corporation must use (for exception see paragraph 5.11) in all transactions.

5.10 Changing Corporate Name

A corporation may apply for Articles of Amendment to change its corporate name (see sections 103 to 106 of the ONCA and subsection 11 (2) and section 25 of the

Names and Filings Regulation).

5.11 Use of a Name Other than Corporate Name

A corporation may use a name other than its corporate name. For example, a corporation called Federation of Ontario Moose Callers may carry on its undertaking under the business or operating name "Ontario Moose Callers".

However, **NO** corporation is permitted to carry on business in Ontario **or** identify itself to the Ontario public by a name other than its corporate name unless the business name is first registered with ServiceOntario (section 2(1) of the Business Names Act). Business or operating names may be registered online directly with ServiceOntario or through a service provider at www.ontario.ca/businessregistry or by mail using the approved forms available on the ServiceOntario Central Forms Repository website at www.ontario.ca. See [Notice – BNA – Registering a Business Name](#).

A corporation that has registered and uses a business or operating name other than its corporate name is required to set out both its registered name and its corporate name on all contracts, invoices, negotiable instruments and orders for goods and services issued or made by the corporation (subsection 2 (6) of the Business Names Act).

5.12 Changing the Authorized Number of Directors

The number of directors of a corporation is established at the time of incorporation, being the number of first directors named in the Certificate of Incorporation.

A corporation must have at least three directors. If the articles provide for a minimum and maximum number of directors, the number of directors is determined by special resolution or by the directors if authorized by special resolution (section 22 of the ONCA).

A corporation may amend its articles by special resolution to increase or decrease the number of its directors or the minimum or maximum number of directors (section 30 (1) of the ONCA).

"Special Resolution" (subsection 1 (1)) means a resolution that:

- a) is submitted to a special meeting of the members of a corporation duly called for the purpose of considering the resolution and passed at the meeting, with or without amendment, by at least two-thirds of the votes cast, or
- b) consented to by each member of the corporation entitled to vote at a meeting of the members of the corporation or the member's attorney;

A Notice of Change under the Corporations Information Act must be filed with ServiceOntario within 15 days of any change to the directors of the corporation (see part 5.4 "Reporting Requirements").

5.13 Changing the Location of the Registered Office

The location of the registered office is specified in the Articles of Incorporation. However, a corporation may by resolution of the directors change the location of its registered office within a municipality or geographic township (subsection 14(3) of the ONCA).

A corporation may change the municipality or geographic township in which its registered office is located to another place in Ontario by special resolution (see reference to "Special Resolution" in item 5.12).

A Notice of Change under the Corporations Information Act must be filed with ServiceOntario within 15 days of a change to the registered office of the corporation (see item 5.4 "Reporting Requirements").

5.14 Changing the Purposes and Special Provisions

A corporation may file Articles of Amendment to change all or any of its purposes and/or special provisions set out in the Articles of Incorporation (see section 103 of the ONCA and section 27 of the Names and Filings Regulations).

If the corporation is, or after endorsement of Articles of Amendment, would be funded, supervised, etc. by a Government Agency or Ministry, it is wise to consult with the funding or supervising Agency or Ministry prior to filing the Articles of Amendment.

Articles to change the purposes of Non-Profit Charitable Corporations must contain

the statement required by subsection 24(1) of the Names and Filings Regulation (see item 6.3.1) if the corporation has not obtained the written consent to omit it from the Public Guardian and Trustee under section 27 of the Regulation.

The Articles of Amendment may be filed online using ServiceOntario's website at www.ontario.ca or by mail in the [form](#) approved by the Director under the ONCA available on the ServiceOntario web site at www.ontario.ca. Also see the [Notice – ONCA – Filing Articles of Amendment](#).

Detailed instructions for filing are not repeated in the Handbook. The information in this Handbook is more general and is intended to clarify and supplement the instructions that are supplied by the Notices of Filing Requirements.

5.15 Income Tax Act (Canada) Considerations

A charity or not-for-profit corporation may be exempt from federal income tax either as a “non-profit organization” as described in paragraph 149(1)(l) of the federal Income Tax Act, or if registered as a charity within the meaning of section 149.1.

Although an organization may not qualify for charitable status, the non-profit-non-charitable designation may still be advantageous from a federal income tax point of view. For more information visit the Canada Revenue Agency website at: www.cra-arc.gc.ca.

5.16 Ontario Corporations Tax Requirements

Corporations, whether share or non-share, which are exempt from both income tax and capital tax, are not required to file annual Ontario Corporations Tax Returns (CT-23) with the Ontario Ministry of Finance.

Exempt corporations are defined for income tax purposes under section 57 of the Corporations Tax Act and for capital tax purposes under section 71 of that Act. The Corporations Tax Act is available on the ServiceOntario e-laws website at www.ontario.ca/laws.

5.17 Dissolution - Articles of Dissolution

Where a corporation no longer serves the purpose for which it was incorporated or

where the members have lost interest in the corporation, the directors should consider terminating the existence of the corporation. To voluntarily dissolve a non-profit corporation pursuant to section 166 of the ONCA, Articles of Dissolution must be completed and filed with ServiceOntario. Articles of Dissolution may be filed online or by mail. For information on filing requirements, see [Notice – ONCA – Filing Articles of Dissolution](#). Charitable corporations may also require written consent of the Public Guardian and Trustee where the articles where the Public Guardian and Trustee has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA. If the Public Guardian and Trustee's written consent is required, the Public Guardian and Trustee may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The Public Guardian and Trustee's written consent should be obtained prior to filing articles.

Detailed instructions for filing Articles of Dissolution are not repeated in the Handbook. The information in this Handbook is more general and is intended to clarify and supplement the instructions that are supplied with the application forms.

It is important to note the differences in the requirements for the distribution of property upon dissolution for the different types of not-for profit corporations: charities, non-charitable public benefit corporations and not-for-profit corporations that are not public benefit corporations.

Dissolution Clause – General

Articles of Incorporation generally set out what will happen to the property of the corporation if the corporation ceases to exist. In respect of the distribution of property, section 167 of the ONCA requires the articles of dissolution to confirm that, after satisfying the interests of its creditors in all its debts, obligations and liabilities, if any,

- If it is a charitable corporation, it has no property to distribute or has distributed its remaining property in accordance with its articles to a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.
- If it is a non-charitable public benefit corporation, it has no property to distribute or has distributed its remaining property in accordance with its

articles to another public benefit corporation with similar purposes to its own, a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.

- If it is a not-for-profit corporation which is not a public benefit corporation, it has no property to distribute among its members, it has distributed its remaining property in accordance with its articles, or, if there is no provision in its articles for distribution of property, it has distributed its remaining property rateably to its members according to their rights and interests in the corporation.

These are referred to as a “dissolution clause.” If the Articles of a public benefit corporation do not have a dissolution clause, the deeming provisions of subsections 167 (5.1) and (5.2) of the ONCA apply to deem the corporation to have amended its articles to add provisions requiring distribution of remaining property in accordance with the ONCA. If the Articles of a corporation that is not a public benefit corporation do not have a dissolution clause, the remaining property must be distributed rateably to its members as noted above.

While corporations under the ONCA are required to set out any dissolution clause in their articles instead of by-laws, there is a limited exception for not-for-profit corporations that are not public benefit corporations and that were in existence before October 19, 2021 when the ONCA came into force. Paragraph 5 of subsection 207 (3) of the ONCA preserves the validity of a provision contained in a corporation's in a by-law or special resolution respecting the distribution of the remaining property of a corporation on winding up or dissolution that was valid before October 19, 2021 when the ONCA came into force if the provision is not removed or added to the articles to bring them into conformity with the ONCA. Subsection 167 (5.3) of the ONCA deems such property to have been distributed in accordance with the articles for the purposes of the ONCA.

If the Articles have a dissolution clause, the directors should pass a resolution to name the registered charity or other entity permitted by their articles in accordance with the ONCA that they want to receive the charity's remaining assets upon dissolution. This resolution should be passed before the corporation is dissolved.

If the directors do not distribute the corporation's property prior to dissolution, it will be forfeited to the Crown under section 173 of the ONCA, subject to certain exceptions referenced in section 173. Depending on the kind of forfeited property, the Public Guardian and Trustee may be responsible for its disposition under the *Escheats Act, 2015* or the Ministry of Government and Consumer Services under the *Forfeited Corporate Property Act, 2015*.

In the case of a charitable corporation, additional requirements apply in respect of dissolution (see items 6.2.3 and 6.3.3).

PART 6 ■ CHARITIES

Part 6 of the Handbook provides basic information about applying for Articles of Incorporation to create a charity. It also provides information about applying for other types of Articles that may be relevant through the life of the charity.

6.1 What is a charitable corporation?

Charities are a special kind of not-for-profit corporation. In order to be a charity, a corporation must meet the general requirements for not-for-profit corporations and some additional requirements. A summary of these additional requirements is set out below.

6.1.1. The Purposes of the Corporation Must be Legally Charitable

If you intend to establish a charitable corporation, its purposes must be charitable in law. The purposes describe the nature of the work the charitable corporation will undertake.

The legal meaning of charity is not the same as the popular meaning of the word. A charity, in the legal sense, must be set up to carry out activities that fall within one or all of the following headings:

1. Relief of poverty;
2. Advancement of education;
3. Advancement of religion; or
4. Other purposes beneficial to the community, as determined by the courts, but not falling under any of the above headings.

It is important that the purpose clauses clearly describe the activities the corporation will carry out. It is not acceptable simply to reproduce the four principal headings of charity. More details on charitable purposes clauses can be found in items 6.1.1. and 6.2.2.

All of the purposes of a charitable corporation must be wholly and exclusively charitable. A corporation which has some charitable purposes and some non-charitable purposes is not a charity.

Purposes must be stated precisely so that it is clear how the funds of the charity are supposed to be used. If it is not clear whether a purpose is charitable, the courts have decided that it will not be considered charitable. If the purpose is too broad or vague, it is unlikely to qualify as charitable.

6.1.2 The Purposes Must Promote a Public Benefit

A charity must benefit the community or a large part of the community - not only a few people. An organization that primarily promotes the interests of its private members will usually not qualify as charitable.

An organization established to raise funds for one person, such as a person facing a serious illness, is not considered charitable because it provides a benefit only to that person. Raising funds for medical research about the disease or to provide relief to persons suffering from the debilitating effects of the disease, would be charitable.

6.1.3 The Benefits of Being a Charity/Canada Revenue Agency Registration

'Registered' charities enjoy certain tax privileges. They are exempt from paying federal income tax and may have reduced liability for some municipal and provincial taxes. Registered charities also can issue income tax donation receipts so that donors can obtain tax credits. Many good and services of registered charities are also exempt from the harmonized sales tax (HST).

Incorporating a charity is different from registering a charity with the Canada Revenue Agency under the Income Tax Act (Canada). Incorporating a charity creates a legal corporate entity. Registering a charity requires a separate application to Canada Revenue Agency for a charitable registration number (also known as a business number). The application forms and an explanatory brochure can be obtained by calling the Canada Revenue Agency, Charities Directorate or by visiting the Charities Directorate Website (see Contacts – Appendix "F").

Establishing an incorporated charity is only part of Canada Revenue Agency's requirements and does not guarantee registration. Canada Revenue must take other factors into consideration, including the application to register a charity and financial information.

Charities enjoy legal protections intended to protect charitable property. When a charitable purpose becomes impossible or impracticable to carry out, the courts apply charitable property to new purposes which are as similar as possible to the original purposes. A charity reporting to the Public Guardian and Trustee derives the following benefits:

- Members of the public, charitable foundations and government agencies that provide funding and donations often seek confirmation from the Public Guardian and Trustee that the charity is complying with the Public Guardian and Trustee's reporting requirements.
- The Public Guardian and Trustee maintains a database of Ontario charities that is regularly used to find charities entitled to receive gifts under Ontario estates.
- The Public Guardian and Trustee's database may also be used to identify charities which may be suitable to receive the property of dissolved charities or gifts from estates to non-existent, defunct or unidentifiable charities.

6.2 How to Incorporate a Charity

Charitable corporations are created by Articles of Incorporation, which is the primary governing document of the corporation. The Articles contain the charitable purposes of the corporation which will define and limit the activities the corporation can carry out.

The majority of Ontario charitable corporations may be incorporated by Articles of Incorporation issued under the ONCA. There are two other ways to incorporate a charity. They are not discussed in detail in the Not-For-Profit Incorporator's Handbook. If you need further information, you may contact the responsible organizations at the addresses set out below.

When incorporating a charity, it is important to remember that if a provision in the ONCA or in a regulation that applies to a charitable corporation conflicts with a law relating to charities, the law relating to charities prevails, regardless of whether it is a provision in another Act, a regulation made under it or a rule of principle of common law or equity (subsection 5 (2) of the ONCA).

By private bill or special Act of the legislature

The provincial legislature can pass a private bill or special Act establishing a charity. This procedure is generally more time-consuming than the two other methods. Today very few charities are created by a private bill or special Act of the legislature.

The rules of procedure and the fees and costs related to applications for private bills are set out in the Standing Orders of the Legislative Assembly. Copies of the Standing Orders of the Legislative Assembly and the guide "[Procedures for Applying for Private Legislation](#)" may be obtained from the Legislative Assembly's Internet site or from the Clerk of the Standing Committee on Regulations and Private Bills (see Contacts - Appendix "G").

By federal Certificate of Incorporation issued through Innovation, Science and Economic Development Canada

Certificates of incorporation can be issued under the Canada Not-for-profit Corporations Act. For particulars of application procedures, forms and fees applicants should contact Innovation, Science and Economic Development Canada (see Contacts - Appendix "F").

Charities that operate or have property or offices in Ontario must also comply with Ontario law concerning charities even if they are incorporated under federal law.

To incorporate by Articles of Incorporation, you may apply directly to ServiceOntario online or by mail. Please see Notice – ONCA – Incorporating a Not-for-Profit Corporation for information.

When incorporating a charity, the articles of incorporation should be completed in accordance with Parts 1 to 5 of this Handbook and after reviewing this chapter. This section provides details of the specific rules about incorporating a charity, as opposed to other not-for-profit corporations.

6.2.1 The Name of the Corporation

The name of a charitable corporation must comply with the ONCA (see Part 2 of the Handbook). The name should also describe the purpose of the charity.

The written consent of the Public Guardian and Trustee is required under paragraph 8 of section 2 of the Names and Filings Regulation if you wish to use “charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words.

The written consent of the Public Guardian and Trustee is also required under paragraph 7 of section 2 of the Names and Filings Regulation to use the word “foundation” or “fondation”, if the word suggests that the corporation is a charity.

With the exception of applications to incorporate a foundation, the name of a person or family should not be included in a charity's corporate name, as it is perceived to promote a private interest. However, the name of a person or family may be included in the name of a charitable corporation that is not a foundation if the proposed corporate name has a connection with the purposes of the corporation and (a) has through use acquired a meaning that renders the name distinctive; or (b) is of historic, patriotic or philanthropic significance. An application to incorporate a foundation may include a person's name as part of the corporate name, for example, the “Smith Foundation”.

If the name of a person or family is included in the corporate or foundation name, then the name must comply with the provisions relating to an individual's given name and surname or family name in the Names and Filings Regulation of the ONCA.

Please note that Public Guardian and Trustee will not provide its written consent to include “foundation” or “fondation” unless the purposes of the corporation include the following foundation purpose clause:

To receive and maintain a fund or funds and to apply all or part of the principal and income therefrom, from time to time, to charitable organizations that are also registered charities under the Income Tax Act (Canada).

A foundation may have other purpose clauses in addition to the foundation purpose clause but at the very least should carry out the function of a foundation.

6.2.2 The Purposes of the Corporation

The purposes of a corporation are set out in one or more paragraphs in the Articles of Incorporation. The purposes describe the nature of the work the charitable

corporation will undertake.

Generally, a charitable corporation can only carry out activities that fulfil the purposes described in the purpose clauses. It can carry out other activities provided they further the purposes and are minor in relation to the described purposes. It is not permissible to use the assets of the corporation for purposes, charitable or not, which are outside the scope of the purposes set out in the articles.

Many charities write their own purposes or use Canada Revenue Agency example purposes; others use a combination of both.

Canada Revenue Agency Examples of Purposes

The Canada Revenue Agency provides information on how to draft your own charitable purposes and examples of purposes for some of the most common types of charitable corporations. These can be found in Appendix C (see **Appendix "C"**). You may want to access this information online through the website for the most current list.

The Canada Revenue Agency's examples of purposes can be found on-line at the [charitable purposes and activities](https://www.canada.ca/en/revenue-agency.html) page on the website:
<https://www.canada.ca/en/revenue-agency.html>.

When applying for Articles of Incorporation with ServiceOntario, the corporation must indicate that it intends to operate as a charity. In that case, the purposes must be entered into the applicable field and must be exclusively charitable purposes. If the Canada Revenue Agency example purposes are used, the purposes can be used only if the clauses accurately describe the intended purposes of the organization and are used word-for-word.

Deciding Whether to Use Canada Revenue Agency Examples of Purposes

The sample purposes may not be suitable for all charities. Before deciding to use sample purposes you should think about the activities your charity will carry out both on start-up and in the foreseeable future. Engaging in activities beyond the scope of the purposes set out in the articles of incorporation is not permissible. Directors that use a charity's funds for purposes other than those in the purpose clauses may be required by a court to repay money which has been misapplied.

If the sample purposes do not accurately describe the purposes you intend to carry out, it may be necessary for you to draft clauses which reflect the unique nature of the work your corporation will undertake. Even if ServiceOntario issues the Articles of Incorporation, it is the corporation's responsibility to determine whether any variation wording is acceptable for registration as a charity with the Canada Revenue Agency.

When it is necessary for you to draft your own charitable purposes, Canada Revenue Agency has also published guidance on how to draft charitable purpose clauses entitled, "[How to draft purposes for charitable registration](https://www.canada.ca/en/revenue-agency.html)" on the website: <https://www.canada.ca/en/revenue-agency.html>.

The Public Guardian and Trustee cannot review or assist in the drafting of charitable purposes.

The following principles provide some guidance:

- Each purpose must qualify as charitable and benefit the community;
- Purposes must be stated precisely, so that it is clear how the funds of the charity are supposed to be used;
- A purpose that is political in nature, such as advocating for a change in the law, or focused on promoting the interest of a particular group, usually will not qualify as charitable;
- Soliciting funds is not considered a charitable purpose, in itself, although charities are allowed to solicit funds. It should not be included in the section that sets out the charitable purposes;
- 'Philanthropic', 'patriotic', 'benevolent' and 'public' purposes are often unacceptable, as the words may be too vague;
- The promotion of a particular sport is usually not charitable.

6.2.3 Special Provisions

The special provisions set out some of the duties and obligations of the charity and its directors. The Public Guardian and Trustee requires that the special provisions set

out in Appendix "D" be included the articles under Special Provisions. These will appear automatically in the articles when filed online, and are also pre-populated in the paper form. As noted in item 5.17, special rules apply to the distribution of property of a charitable corporation; the required dissolution clause is included the special provisions required for charitable corporations set out in Appendix "D."

6.2.4 Natural Person Powers

A charitable corporation has the capacity, rights, powers and privileges of a natural person, subject to restrictions found in the ONCA and charities law. Therefore, it is not necessary to enumerate additional other powers in the articles of incorporation.

One of the fields in the articles of incorporation is "Special Provisions". The activities of a charity are already limited to ones which fulfil its purposes (see 6.1.1 and 6.2.2). Accordingly, this section can be left blank. If a charitable corporation wishes to restrict its powers, such restrictions should be specified in article 6 of the application under Special Provisions.

If you include power clauses in the articles of incorporation, which generally are not required, such clauses should not be intermixed with the charitable purposes, but should be listed under a separate heading entitled 'Powers'.

6.2.5 Special Situation of Religious Organizations

Many religious organizations have their own system of rules or religious law. If a religious organization becomes incorporated, its own law, rules or regulations are subject to the ONCA. This means that if any religious law conflicts with the ONCA, the organization, once incorporated, must comply with the ONCA and charities law of general application. To the extent that any religious law, rule or regulation conflicts with the ONCA or other charities law, the organization will no longer be able to use that law, rule or regulation.

6.2.6 Filing the Articles of Incorporation

Applications to incorporate a charity may be made directly to ServiceOntario online using ServiceOntario's website at www.ontario.ca or by mail in the form approved by the Director under the ONCA. The approval of the Public Guardian and Trustee is not required to incorporate a charity in Ontario. For filing requirements, see Notice –

ONCA – Incorporating a Not-for-Profit Corporation. The approved form is available on the ServiceOntario web site at www.ontario.ca.

6.3 Other Articles and Applications for Charitable Corporations

During the life of the charity, it may become necessary for the charity to file other articles or applications. For instance, the charity may want to change its purposes (Articles of Amendment), amalgamate with another charity (Articles of Amalgamation), move the charity to another jurisdiction (Application for authorization to Continue out of the ONCA), revive the charity if it has been cancelled (Articles of Revival) if it is cancelled, or end its work and voluntarily dissolve (Articles of Dissolution). As well, charities from other jurisdictions may apply to continue into Ontario under the ONCA (Articles of Continuance).

6.3.1 Changes to Purposes

If the charity wishes to change its purposes as part of an application, e.g. articles of amendment, note that, as a general principle, once charitable purposes are declared, they can only be changed in limited circumstances. This is the case even if new purposes would be more beneficial to society. Circumstances in which charitable purposes may be amended include changes that are not significant. Examples of such changes are:

- Deleting purposes the corporation no longer intends to carry out or narrowing the scope of the purposes.
- Rewriting the purposes to reflect social changes in the use of certain terminology, for example replacing words such as “crippled” with “disabled” or “people with disabilities”.
- Expanding or otherwise changing the power clauses.

A charity's assets can be used only to promote its charitable purposes. Changes may take place that make the purposes obsolete, not useful, or impossible to fulfil and, from time to time, it may be necessary to change the purposes so that the charity's resources can be applied more efficiently. In law, funds raised for a specific charitable purpose must be used for that purpose, unless a Court directs otherwise. Regardless of the change being made, the corporation must include the “after acquired” clause set out below unless the Public Guardian and Trustee has provided its written consent.

Required Provision – Any Change in Charitable Purposes

Under sections 24 and 27 of the Names and Filings Regulation, if a charitable corporation files articles to change to its purposes, it must include the following “after acquired” clause unless the corporation has obtained the written consent to omit it from the Public Guardian and Trustee:

- All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

In general terms, the above paragraph provides that:

- Funds and other property acquired **before** the articles of amendment become effective can only be used for the purposes in place before they were changed by the articles of amendment; this includes all income received from a Will, deed or other trust made before the articles of amendment became effective, regardless of when the funds or property are received;
- Funds and other property acquired **after** the articles of amendment become effective can only be used for the purposes as changed by the articles of amendment.

Be sure to include the above paragraph or to obtain the written consent of the Public Guardian and Trustee in advance in these cases. The written consent of the Public Guardian and Trustee must be retained by the charity at its registered office and provide a copy in accordance with any notice from the Director.

6.3.2 Special Provisions

When a charity submits an application, it should check its incorporating documents to ensure that all of the special provisions mentioned in Appendix “D” have been included. If any of the special provisions are missing or need to be updated, these may be added as part of the application.

6.3.3 Dissolution – Special Considerations

The directors of the charity have a fiduciary duty to properly dispose of the charity's assets prior to its dissolution.

Articles of incorporation are required to have a dissolution clause and the charity should be dissolved in compliance with the clause and the ONCA and other charity law in Ontario. The dissolution clause is one of the special provisions required for charities set out in Appendix "D". See item 5.17 for additional information, including requirements that apply if the charity is governing by an incorporating document that does not have a dissolution clause.

In the course of dissolution, the legal prohibition against directors receiving any personal benefit from the charity is still in force. As such, if the charity appoints a director as liquidator, that person cannot be paid, despite the payment provisions of the ONCA.

Neither should a director purchase any property of the charity, without approval of the court or an order under section 13 of the Charities Accounting Act (see next section).

Restricted Purpose Funds

If money or other property is given to a charity for a restricted (or 'special') purpose the charity must use the money for the restricted purpose - it holds the money in trust for that purpose. Directors of a dissolving charity have an obligation to ensure that any restricted purpose trust property is properly distributed when the corporation is dissolved.

Directors of a dissolving charity must transfer the funds to a new charity on the condition that the funds are to be used for the original restricted purposes.

If money is held by a charity for a restricted purpose and it is not possible to find a charity willing to accept the funds or carry out that restricted purpose, the charity will need a Court Order to dispose of the property. An order can be obtained quickly and relatively inexpensively using Section 13 of the Charities Accounting Act, on the consent of the Public Guardian and Trustee. The Public Guardian and Trustee will work with the last directors of the charity to obtain such an order. You

should contact the Charitable Property Program to see if this is feasible in your particular circumstances.

6.3.4 How to Apply – Other Articles and Applications

If No Public Guardian and Trustee consent required

Except in circumstances where the Public Guardian and Trustee or another Ministry's consent is required, all such applications may be filed directly with ServiceOntario or a service provider online using ServiceOntario's website at www.ontario.ca or by mail (see the applicable Notice of Filing Requirements; also see Contacts - Appendix "F"). In either case, you must mark the box that indicates if the corporation is a charity or intends to operate as a charity.

Please note that the consent of other Ministries may be required. For example, another Minister's consent is required if articles of revival are filed and any of the following Minister have notified the Director under the ONCA that their consent is required under section 33 of the Names and Filings Regulations for revival of the corporation: the Minister responsible for the Forfeited Corporate Property Act, 2015; the Minister responsible for the Environmental Protection Act; the Minister responsible for the Mining Act (except for Part IV of that Act).

Note that where consent is needed from the Public Guardian and Trustee only for the name of the corporation under the Names and Filings Regulation, the application or articles may also be sent directly to SO. For details, see the applicable Notice of Filing Requirements, available on the Central Forms Repository.

If Consent of the Public Guardian and Trustee Required

Articles and applications must be filed first with the Public Guardian and Trustee when its written consent required in the following circumstances:

- Written consent from the Public Guardian and Trustee is required under section 27 of the Names and Filings Regulation if a charitable corporation files articles to change to its purposes without including the "after acquired" clause required by section 24 of the of the Regulation set out above (see item 6.3.1). Be sure to include the "after acquired" clause wording, or to obtain the written consent of the Public Guardian and Trustee in advance in these cases.

- Written consent of the Charitable Property Program of the Public Guardian and Trustee is required under section 26 of the Names and Filings Regulation to file articles or applications if both of the following apply:
 1. The Public Guardian and Trustee is conducting or has conducted an inquiry into whether,
 - i. the corporation or an officer, director or incorporator of the corporation has misapplied charitable property, or
 - ii. an officer, director or incorporator of the corporation has breached their fiduciary duties in relation to charitable property.
 2. The Public Guardian and Trustee has notified the Director that the consent must be obtained.
- Written consent to the revival of the corporation is required from the Public Guardian and Trustee under section 33 of the Names and Filings Regulation for Articles of Revival under section 170 of the ONCA if the Public Guardian and Trustee has notified the Director under the ONCA that its consent is required.

In the above cases where written consent of the Public Guardian and Trustee is required, the application must first be sent to Public Guardian and Trustee at the address below (see Contacts - Appendix "F") for its written consent before the application or articles are filed together with the required consent to ServiceOntario. The Public Guardian and Trustee or ServiceOntario will contact the applicant directly with any questions.

The following additional information must be included for the review of the Public Guardian and Trustee:

- A cover letter setting out the name, email address and telephone number of the person or firm to whom the articles of amendment, or any correspondence regarding the application should be sent and setting out all names, including acronyms used by the charity
- A copy of the completed application or articles, together with any required supporting documents
- The current names and addresses of the directors and officers (emails optional)
- Copies of all of the charity's incorporating documents and any amending

corporate documents (letters patent, supplementary letters patent, articles of incorporation, articles of amendment, etc.) issued previously

- Copies of the charity's financial statement as required by the ONCA for the previous three financial years (see item 5.7 "Audit Provisions"). If the charity has been incorporated less than three years, then financial statements are required for each full financial year since incorporation. If financial statements are unavailable an explanation must be provided. A not-for-profit applying to become a charity must be solvent.

6.4 The Public Guardian and Trustee

6.4.1 Role of the Public Guardian and Trustee

In Ontario, the Charitable Property Program at the Office of the Public Guardian and Trustee plays a role in helping to protect charitable assets under the Charities Accounting Act, and other legislation. This role includes reviewing certain corporate applications, inquiring into complaints about the misuse of charitable property and representing unprotected charitable interests in court proceedings.

6.4.2 Reporting Requirements of the Public Guardian and Trustee

Charities and others receiving or holding property for charitable purposes are required to provide information to the Public Guardian and Trustee under sections 1 and 2 of the Charities Accounting Act. This requirement is in addition to other reporting obligations, for example, to Canada Revenue Agency under the federal *Income Tax Act*.

The reporting requirements apply to charitable corporations incorporated in Ontario, charitable trusts and unincorporated charitable organizations and to federally incorporated charities if they operate or have assets or offices in Ontario.

If the charity is incorporated in Ontario, charities must provide to the Public Guardian and Trustee the following documents and information:

1. A copy of the incorporating document (Letters Patent, articles of incorporation, etc.);
2. The street and mailing addresses of the organization and the names and

addresses (street and mailing) of its directors, trustees, and officers;

3. Notification of any changes to #1 & #2 above as they occur.

This information does not have to be submitted on a particular form and can be provided by way of a letter to the Public Guardian and Trustee.

The requested information should be mailed or faxed to the Office of the Public Guardian and Trustee (see Contacts – Appendix “F”).

6.4.3 Additional information which may be required by the Public Guardian and Trustee

The Public Guardian and Trustee can request information and documentation about the administration or management of the charity. When the information is requested under section 2 of the Charities Accounting Act the directors of the charity are required to provide it.

The Public Guardian and Trustee can require that the accounts of the administration and management of a charity's property be passed in the Superior Court of Justice. The passing of accounts is a legal process in which a charity submits a detailed record of its expenses and revenues. The Public Guardian and Trustee could ask for records for a period of multiple years, if appropriate.

6.4.4 Information on Charitable Matters from the Public Guardian and Trustee

The Office of the Public Guardian and Trustee offers several information brochures with respect to charitable matters, including legal information for directors:

To see these and other brochures, please visit the Public Guardian and Trustee's webpage at: ontario.ca/OPGT.

APPENDIX “A”: Samples of Purposes for Non-Profit, Non-Charitable Corporations under the ONCA

Athletics and Sports

1. **Athletics Clubs:** The establishment and operation of an athletics club for the purposes of
 - a) promoting organized athletics sports, games and recreation, and in particular, _____;
 - b) arranging games, matches and competitions, and establishing and granting prizes, awards and distinctions;
 - c) fostering goodwill and sportsmanship;and such other complementary purposes not inconsistent with these purposes.

2. **Golf (Tennis):** The establishment and operation of a golf (tennis), country, sporting and social club for the purposes of
 - a) promoting interest and participation in the sport of golfing (tennis);
 - b) arranging tournaments and competitions, and establishing and granting prizes, awards and distinctions;
 - c) providing dining, meeting, changing, and equipment rooms and other facilities for members and their guests;and such other complementary purposes not inconsistent with these purposes.

3. **Hockey:** The establishment and operation of a hockey club for the purposes of
 - a) promoting interest in amateur hockey;
 - b) arranging matches and competitions, and establishing and granting prizes, awards and distinctions;

and such other complementary purposes not inconsistent with these purposes.

4. Riding: The establishment and operation of a riding club for the purposes of

- a) fostering interest in horsemanship;
- b) encouraging breeding and showing of horses (and, particularly, the sponsorship of an annual exhibition and horse show;
- c) encouraging matches and competitions between various breeds of horses;
- d) promoting the good qualities and merits of various breeds of horses;

and such other complementary purposes not inconsistent with these purposes.

5. Snowmobiling: The establishment and operation of a snowmobile club for the purposes of

- a) promoting safe snowmobiling;
- b) arranging for instruction, displays and exhibits of snowmobiling skills;
- c) arranging matches and competitions and establishing and granting prizes, awards and distinctions;

and such other complementary purposes not inconsistent with these purposes.

Arts

1. Dance: The establishment and operation of dance festivals for the purposes of promoting dancing and the allied arts, and public appreciation and interest therein, and such other complementary purposes not inconsistent with these purposes.

2. Literary: The establishment and operation of a literary society for

the purposes of

- a) encouraging creative writing in all forms;
- b) establishing and granting prizes, awards and distinctions;

and such other complementary purposes not inconsistent with these purposes.

3. Music: The establishment and operation of a music society for the purposes of

- a) promoting interest in and the study and practice of the musical arts;
- b) promoting lectures, concerts, classes and seminars in music and music-related activities;
- c) arranging competitions and exhibitions, and establishing and granting prizes, awards and distinctions;

and such other complementary purposes not inconsistent with these purposes.

4. Photography: The establishment and operation of a photography club for the purposes of studying and promoting the art and science of photography, and such other complementary purposes not inconsistent with these purposes.

5. Theatre: The establishment and operation of dramatic theatre for the purposes of

- a) promoting interest in and the practice of drama and the related arts;
- b) establishing and operating a theatre and repertory group;
- c) providing facilities for education and instruction in the theatrical arts;
- d) advancing knowledge and appreciation of dramatic culture and tradition by theatrical performances;
- e) conducting annual theatrical festivals;

and such other complementary purposes not inconsistent with these purposes.

Business / Professional Groups

1. **Employees:** The establishment and operation of an employees' association for the purposes of
 - a) promoting the interests and well-being of the employees of _____;
 - b) organizing cultural, educational and recreational events for the benefit of the members;
 - c) to provide a forum for the discussion of issues of importance or of interest to the members;

and such other complementary purposes not inconsistent with these purposes.

2. **Merchants' Association:** The establishment and operation of a merchants' association for the purposes of
 - a) promoting the area of **(define locale, e.g. downtown Toronto)** as a desirable shopping district;
 - b) promoting and encouraging fair and courteous dealings with customers;
 - c) promoting and encouraging ethical business practices;

and such other complementary purposes not inconsistent with these purposes.

3. **Professional Association:** The establishment and operation of a **(specify)** professional association for the purposes of
 - a) uniting members of the **(specify)** profession and promoting the character and status of the profession, supporting ethical business practices, considering questions of professional usage and courtesy among members of the profession;
 - b) promoting the maintenance and improvement of the

- qualifications and standards of the profession;
- c) sharing information for the mutual benefit of the members;
- d) to represent the members and present their views to other associations and government and regulatory agencies;
- e) to work with government agencies to develop quality assurance procedures that can be endorsed by government;

and such other complementary purposes not inconsistent with these purposes.

4. Trade Association: The establishment and operation of a **(type of trade, e.g. manufacturers)** association for the purposes of

- a) promoting the interests and the rights of those engaged in the **(trade)** and incidental businesses;
- b) promoting uniformity in usage, custom and trade conditions;
- c) providing business information and statistics of interest to business persons in the **(trade)**;
- d) promoting the maintenance and improvement of the qualifications and standards of the **(trade)**;
- e) fostering good relationships and the exchange of expertise between Canadian and foreign businesses;

and such other complementary purposes not inconsistent with these purposes.

Community

1. Community Association: The establishment and maintenance of a community organization for the purposes of

- a) developing and fostering community spirit;
- b) promoting organized athletics, arts, recreation, education, civic emergency, social service and other community endeavours;
- c) establishing educational, recreational and athletic programs for benefit to the community;
- d) promoting the establishment of adult educational programs

and the attainment of athletic facilities and equipment for the benefit of the community;

and such other complementary purposes not inconsistent with these purposes.

2. Community Centre: The establishment and operation of a community centre for the purposes of

- a) promoting the best interests of the community generally;
- b) promoting interest in athletics, sports and recreation in the community and establishing and maintaining physical facilities and equipment for same;

and such other complementary purposes not inconsistent with these purposes.

3. Conservation: The establishment and operation of a conservation association for the purposes of

- a) uniting all persons interested in the conservation of flora and fauna, the natural beauties of **(locale)** and the beautification, preservation and extension of parks and green belts;
- b) gathering and exchanging ideas, data and statistical, scientific, horticultural and botanical information;
- c) to promote the protection and appreciation of the environment;

and such other complementary purposes not inconsistent with these purposes.

4. Ethnic: The establishment and operation of a club for the purposes of

- a) uniting the residents of Ontario who are of _____ origin;
- b) preserving and perpetuating the traditions of _____;
- c) sponsoring literary, musical and other educational and cultural events, festivals, pageants and conventions for the

- promotion of people of _____ descent;
- d) promoting interests of members and mutual aid and assistance whenever necessary;
- e) establishing and maintaining a centre for cultural activities for Canadians of _____descent in the Province of Ontario;

and such other complementary purposes not inconsistent with these purposes.

5. Home and School Association: The establishment and operation of a home and school association for the purposes of

- a) uniting the students, parents and teachers of **(specify school)** and promoting a high standard of education and development;
- b) to organize and perform fundraising activities to subsidise the cost of school outings and/or the attainment of sports and educational equipment;
- c) co-operating with government agencies, school boards and other home and school associations and to represent the interests of the students of (specify school);

and such other complementary purposes not inconsistent with these purposes.

6. Lobbying: The establishment and operation of a public lobbying organization for the purposes of

- a) securing public support in Canada for the enactment/repeal of legislation by the government dealing with _____;
- b) making representations to the government for the enactment/repeal of such legislation;
- c) rendering assistance to the government by supplying information collected as a result of research carried on under the auspices of the corporation;
- d) co-ordinating activities of the corporation with those of similar organizations, societies and individuals in Canada;

and such other complementary purposes not inconsistent with these purposes.

7. Research / Scientific: The establishment and operation of a non-profit research/scientific association for the purposes of

- a) undertaking technical, statistical and scientific research in commercial, industrial, cultural and scientific fields;
- b) engaging in the investigation and development of products, methods of manufacturing and distribution;
- c) promoting the science of _____ and the knowledge and practice thereof;
- d) holding conferences, meetings and exhibitions for the discussion of _____ problems and exchange of views thereon;
- e) establishing scientific projects;
- f) maintaining a website and/or publishing information in connection with _____;

and such other complementary purposes not inconsistent with these purposes.

8. Residents: The establishment and operation of a residents' association for the purposes of

- a) advancing the cultural and social interests of the seasonal and permanent owners and residents of properties in and around _____ in the province of Ontario;
- b) carrying on research and investigation into problems connected with the ownership and development of property in _____;
- c) promoting aquatic, athletic, physical and other social and cultural activities among the residents of the said area;
- d) maintaining private roadways and common areas on property owned by the corporation or in which the corporation has an interest.

and such other complementary purposes not inconsistent with these

purposes.

9. Service Club: The establishment and operation of a service club for the purposes of

- a) pursuing interests in the civic, commercial, social and moral welfare of the community;
- b) providing a forum for the discussion of all matters of public interest;
- c) promoting and fostering interests in the welfare of the World and international relationships;
- d) promoting the principles of good government and good citizenship;
- e) uniting persons interested in the bonds of friendship, good fellowship and mutual understanding;
- f) encouraging and carrying on social and welfare work;
- g) improving and promoting good business and professional ethics;

and such other complementary purposes not inconsistent with these purposes.

APPENDIX “B”: Reporting Requirements of the Office of the Public Guardian and Trustee

Charities and others receiving or holding property for charitable purposes are required to provide information to the Public Guardian and Trustee under sections 1 and 2 of the Charities Accounting Act, R.S.O. 1990, c. C.10 as amended. This requirement is distinct from other reporting obligations, for example to Canada Revenue Agency under the federal Income Tax Act.

This information is used to monitor compliance with charities law and to identify charities that may be candidates to receive funds and property of defunct charities, charitable gifts to named charities that cannot be identified, and charitable gifts not designated to be given to any named charity.

Reporting Requirements

The reporting requirements apply to charitable corporations incorporated in Ontario, charitable trusts and unincorporated charitable organizations and to federally incorporated charities if they operate or have assets or offices in Ontario.

If the charity is incorporated in Ontario, the Public Guardian and Trustee will have access to first two documents listed and the charity does not need to submit them.

Charities must provide to the Public Guardian and Trustee the following documents and information:

1. A copy of the incorporating or other governing document (Letters Patent, articles of incorporation, trust deed, constitution, etc.);
2. The street and mailing addresses of the organization and the names and addresses (street and mailing) of its directors, trustees, and officers;
3. Notification of any changes to #1 & #2 above as they occur.

This information does not have to be submitted on a particular form and can be provided by way of a letter to the Public Guardian and Trustee.

Please mail or fax required information to:

Office of the Public Guardian and Trustee
Charitable Property Division
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Fax: (416) 326-1969

APPENDIX “C”: Canada Revenue Agency – Examples of Purpose Clauses For Use In Incorporating A Charity (please contact the Canada Revenue Agency for more information)

Relief of poverty

- To relieve poverty by operating a food bank for [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by operating a soup kitchen for [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by providing basic necessities of life, including food, clean water, clothing, and/or shelter to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by providing food and other basic necessities of life to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by providing residential accommodation below market rate, support, and incidental facilities to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].
- To relieve poverty by establishing, operating and maintaining shelters for the homeless.

Relief of poverty – [Developing nations](#)

- To relieve poverty in developing nations by providing food and other basic necessities of life to individuals or families in need.
- To relieve poverty in developing nations by providing basic necessities of life, including food, clean water, clothing, and/or shelter to [specify eligible beneficiaries, for example, individuals or families who are poor, of low income, or in need].

Relief of poverty – [Disaster relief](#)

- To relieve poverty by providing necessities of life, including food, clean water, medical supplies, clothing, and/or shelter to victims of disasters.

Advancement of education

- To advance education by establishing and operating a public [primary, secondary, or post-secondary] school for [specify eligible beneficiaries] [if required, specify topic(s)].
- To advance education by providing books, equipment, and educational aids to students attending [specify name of school].
- To advance education by providing classes on the subjects of childbirth education, preparation for parenting, and nutrition to [specify].
- To advance education by providing leadership training programs to [specify eligible beneficiary group].
- To advance education by providing publicly available scholarships, bursaries, and other forms of financial assistance to [specify eligible beneficiaries] to be used for [specify, elementary, secondary, or post-secondary] education.
- To advance education by providing awards to [specify eligible beneficiaries] to encourage academic excellence.
- To advance education by training police officers, teachers, social workers, and crisis response workers to recognize and respond to online sexual exploitation and to assist children and youth affected by this issue.
- To advance education by operating a science fair for students across Canada.

Advancement of education – Arts

- To advance education by providing instructional seminars on topics related to the performing and visual arts to [specify eligible beneficiaries].

Advancement of Religion

- To advance religion by teaching the religious tenets, doctrines, and observances associated with [specify religion or faith].

- To advance religion by preaching the teachings, and religious tenets, doctrines and observances, associated with [specify faith or religion].
- To advance religion by establishing and maintaining a house of worship with services conducted (or held) in accordance with the tenets and doctrines of [specify faith or religion].
- To advance religion by establishing and maintaining a religious school of instruction on the subject of [specify faith or religion] for [specify children, youths, and/or adults].
- To advance religion by establishing a facility to be used for religious programs, workshops, music, and [specify for example Bible, Qur'anic, Talmudic or other] studies.

Other Purposes Beneficial to the Community recognized as Charitable by the Courts:

Promotion of health

- To promote health by providing the public with [specify type of] medical services.
- To promote health by providing affected populations with health care services or products that prevent and manage serious threats to health and survival.
- To promote health by providing accident victims with physical, occupational, or speech therapy.
- To promote health by protecting and maintaining public health through the operation of a healthy-heart program to slow the development and progression of heart disease.
- To promote health by providing individuals with [specify health condition] with access to related counselling, information, or group support programs.
- To promote health by providing public ambulance, paramedic, or firefighting services.

Advancing the public's appreciation of the arts

- To advance the public's appreciation of the arts by providing high-quality artistic performances in [specify for example, public places, senior citizens homes, churches, community centres, and educational institutions].
- To advance the public's appreciation of the arts by producing public art exhibitions, presentations, and performance art(s) events, and by providing a forum for qualified artists to exhibit, present, or perform their artistic works through participation in such events.
- To advance the public's appreciation of the arts by:
 - providing high-quality public performances of classical choral works; and
 - providing free performances for audiences that may not be able to attend regular performances.

Protection of the environment

Ecosystem preservation

- To protect the environment for the benefit of the public by conserving or restoring ecosystems and biodiversity on a long-term basis.

Pollution reduction

- To protect the environment for the benefit of the public by conserving ecosystems through saving, supporting, protecting, or assisting stressed or endangered forms of life (including plant and animal life).
- To protect the environment for the benefit of the public by reducing pollution for the benefit of the public by operating a water testing and treatment program at [specify location].
- To protect the environment for the benefit of the public by reducing pollution and by cleaning up or remediating polluted [specify air, water, or ground].

Promoting the welfare of animals

- To promote the welfare of animals for the benefit of the public by spaying or neutering domestic pets, and/or feral or stray animals.
- To promote the welfare of animals for the benefit of the public by:
- rescuing stray, abandoned, abused, or surrendered animals; and

- operating an animal adoption program.

Addressing and preventing specific problems faced by children or youth

- To address and prevent problems faced by children or youth by providing publicly available crisis counselling.
- To address and prevent problems faced by children by operating a latchkey program for [specify eligible beneficiaries, for example, children attending public elementary schools].
- To address and prevent problems faced by youth by operating a supervised youth centre (or drop-in centre) that provides structured programs directed toward resolving [specify the problem(s)].
- To address and prevent problems faced by youth by establishing, operating, and maintaining a long-term group home for youth dealing with [specify problem(s)].
- To address and prevent problems faced by youth by establishing, operating, and maintaining a life-skills learning centre for Aboriginal children and youth dealing with [specify problem(s)].

Addressing and preventing specific problems faced by families

- To address and prevent specific problems faced by families by establishing and operating an assessment and counselling center for children, youth, and parents dealing with behaviour management issues.
- To address and prevent specific problems faced by families by providing parents, children, and youth with mentoring programs, workshops, and seminars on issues such as anger management, conflict resolution, and effective communication.
- To address and prevent specific problems faced by families by providing grief support and counselling for survivors that addresses issues associated with the loss of family members.
- To address and prevent specific problems faced by families by providing counselling and outreach programs to individuals affected by family violence.

Relieving conditions associated with the aged

- To relieve conditions associated with the aged by providing specially adapted residential accommodation, incidental facilities, and support to [specify eligible beneficiaries].
- To relieve conditions associated with the aged by providing personal care, housekeeping, meals, nursing, shopping assistance, and transportation to medical appointments to [specify eligible beneficiaries].

Relieving conditions associated with disability

- To relieve conditions associated with disability by providing specially adapted residential accommodation, incidental facilities, and support to [specify eligible beneficiaries].
- To relieve conditions associated with disability by providing trained personnel and specialized services that assist [specify eligible beneficiaries] in their daily activities.
- To relieve conditions associated with disability by providing athletic and recreational programs to support the physical, mental, and emotional well-being of [specify eligible beneficiaries].
- To relieve conditions associated with disability by providing life management counselling and other supportive services to [specify eligible beneficiaries] to become and remain more independent in the community.
- To relieve conditions associated with disability by providing job training and job placement assistance to [specify eligible beneficiaries].
- To relieve conditions associated with disability by providing camps with specially adapted programs and facilities for children or youth with [specify condition(s)].
- To relieve conditions associated with disability by providing assistive devices to [specify eligible beneficiaries].

Providing public amenities

- To provide a public amenity by establishing and maintaining a memorial garden for the public.

- To provide a public amenity by establishing and maintaining a park in [specify community].
- To provide a public amenity by establishing and maintaining a public children's playground].
- To provide a public amenity by establishing, administering, and maintaining a multi-use recreational facility in [specify community].
- To provide a public amenity by establishing and maintaining a [specify type of museum] for the public.

Protecting and preserving significant heritage sites

- To protect and preserve significant heritage sites by restoring, developing, and maintaining the [specify the historic site] with a view to commemorating the site and educating the public about it.

Promoting the efficiency of the Canadian Armed Forces

- To promote the efficiency of the Canadian Armed Forces for the benefit of the public by providing [air, sea, or army] cadet training to youth.

Promoting commerce or industry

- To promote and maintain efficiency and high standards of practice in the [specify industry, trade, or profession] for the benefit of the public by developing training programs for, and providing funds for the training of, individuals engaged in the [industry, trade or profession].
- To promote excellence and efficiencies in the [specify industry, trade or profession] in Canada for the benefit of the public by establishing and maintaining best practices and standards of workmanship, through the development and institution of an apprenticeship program.
- To promote excellence in the [specify industry, trade or profession] in Canada for the benefit of the public by conducting research on best practices related to that [specify industry, trade or profession] and disseminating the results of the research to the public.

APPENDIX “D”: Special Provisions Required for Charitable Corporations

If the corporation intends to operate as a charity, the following special provisions will form part of the articles:

- a. Commercial purposes, if any, included in the articles are intended only to advance or support one or more of the non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities.
- b. The corporation shall be subject to the Charities Accounting Act.
- c. No director shall receive remuneration for services provided in the capacity as a director, although they may be paid reasonable expenses incurred by them in the performance of their duties. Unless otherwise prohibited by the corporation, a director may be compensated for services other than as a director pursuant to the regulation made under the Charities Accounting Act, or with court approval or an order made under section 13 of the Charities Accounting Act.
- d. To invest the funds of the corporation pursuant to the Trustee Act.
- e. Upon the dissolution of the corporation and after satisfying the interests of its creditors in all its debts, obligations and liabilities, its remaining property shall be distributed to a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.

APPENDIX “E”: Fees as of the date of publication of this Handbook

The applicable ServiceOntario fees are listed below.

Articles and Applications that do not require the consent of the Public Guardian and Trustee may be filed directly with ServiceOntario online or by mail (see item 3.2). If filing by mail, the applicable ServiceOntario fee is payable to the Minister of Finance.

Articles or applications that require the written consent of the Public Guardian and Trustee (see item 6.3.4) are sent first to the Public Guardian and Trustee. If the Public Guardian and Trustee provides its written consent to the applicant, the articles or application and the ServiceOntario fee may then be filed with the Ministry of Government and Consumer Services.

ServiceOntario Fees – charitable and non-charitable

- Articles of Incorporation - \$155
- Articles of Amalgamation and Articles of Continuance - \$155
- Articles of Amendment - \$130
- Articles of Dissolution – no ServiceOntario fee
- Articles of Revival - \$100
- Application for Authorization to Continue Out of ONCA - \$155

PLEASE NOTE: The above are the fees at the time of printing of this Handbook. To verify a particular fee contact ServiceOntario (see Contacts – Appendix “F”).

APPENDIX “F”: Contacts

Alcohol and Gaming Commission of Ontario

AGCO Head Office
Licensing and Registration Branch
90 Sheppard Avenue East, Suite 200
Toronto, Ontario M2N 0A4
Telephone: (416) 326-8700 or
toll free in Ontario: 1-800-522-2876
Website: www.agco.on.ca/en/h.home.html

Association of Professional Engineers of Ontario

To request consent to the use of the word “Engineer” or “engineering” or any variation thereof contact the Association of Professional Engineers of Ontario:

Professional Engineers Ontario
40 Sheppard Avenue West, Suite 101
Toronto ON M2N 6K9
Phone: (416) 224-1100
Toll Free: 1-800-339-3716
Website: www.peo.on.ca

Canada Revenue Agency

Charities Directorate
In writing: Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5
Telephone in the Ottawa area:
613-954-0410 (English) or 613-954-6215 (bilingual)

Toll free elsewhere in Canada:
1-800-267-2384 (English) or 1-888-892-5667 (bilingual)
Website: www.cra-arc.gc.ca/charities

Clerk of the Standing Committee on Regulations and Private Bills

(If you wish to incorporate by Private Members Bill rather than under the *Not-for-Profit Corporations Act, 2010*)

Committees Branch
99 Wellesley Street West
Room 1405, Whitney Block
Queen's Park
Toronto ON M7A 1A2
Tel: 416-325-3606
Fax: 416-325-3505
Website: www.ontla.on.ca

Ministry of Government and Consumer Services, ServiceOntario

393 University Avenue, Suite 200 (by mail)
Toronto, ON M5G 2M2

www.ontario.ca

Tel: 416 314-8880 or
Toll free 1-800-361-3223

TTY: 416-325-3408
TTY Toll Free: 1-800-268-7095

Governor General

The consent of the Governor General, on advice from the federal Department of Canadian Heritage, has to be obtained by the applicant where the word "Royal" is used as a prefix in a corporate name and where it suggests Royal Patronage. The onus is on the applicant to obtain such consent. The address is:

Office of the Governor General
Rideau Hall
1 Sussex Drive
Ottawa, Ontario K1A 0A1

You may wish to visit the federal Department of Canadian Heritage website:
www.canadianheritage.gc.ca

Innovation, Science and Economic Development Canada

Corporations Canada
C.D. Howe Building
235 Queen Street
Ottawa, Ontario K1A 0H5
Telephone: (613) 941-9042 - National Capital Region or
toll free: 1-866-333-5556
Website: www.ic.gc.ca

Law Society of Ontario – Law Society Referral Service

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrcs.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form as www.lawsocietyreferralservice.ca.

Ministry of Colleges and Universities

To request consent to use the word “College”, “institute” or “university” in the name of a corporation contact the Private Institutions Unit, Ministry of Colleges and Universities. Please advise the Ministry that you are applying to incorporate under the ONCA.

Ministry of Colleges and Universities
Private Institutions Unit,
Telephone: (416) 212-6586
Website: <https://www.ontario.ca/page/ministry-colleges-universities>

Search Houses

An Ontario-biased Nuans name search report must be obtained for the proposed name of the corporation. Nuans is a computerized search system that compares a proposed corporate name or trade-mark with databases of existing corporate bodies and trade-marks.

ServiceOntario does not provide this search. Suppliers are listed in the Yellow Pages by searching “Searchers of Records” or visit Industry Canada’s Nuans website at, www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your corporate documents with the ServiceOntario.

ServiceOntario

Forms are available on Central Forms Repository on the ServiceOntario website at www.ontario.ca.

Service Providers

The SPs charge a fee for the services they provide. For more information about the SPs visit the ServiceOntario website at www.ontario.ca.

Contact Us – Ontario.ca/OPGT

Greater Toronto
595 Bay Street, Suite #800
Toronto, ON M5G 2M6
Tel: (416) 314-2800
Toll-free: 1-800-366-0335
TTY: (416) 314-2687
Fax: (416) 314-2619

Charitable Property Program:

Tel.: (416) 326-1963
Fax: (416) 326-1969
PGT-Charities@ontario.ca

London Region
London Courthouse, 80 Dundas
Street, London, ON N6A 6A3
Tel.: (519) 660-3140
Toll-free: 1-800-891-0504
Fax: (519) 660 -3148

Hamilton Region
119 King Street West, 9th Floor
Hamilton, ON L8P 4Y7
Tel: (905) 546-8300
Toll-free: 1-800-891-0502
Fax: (905) 546-8301

Ottawa Region
351 Preston Street, Suite 200
Ottawa, ON K1S 2E6
Tel: (613) 241-1202
Toll-free: 1-800-891-0506
Fax: (613) 241-1567

Thunder Bay Region
189 Red River Road, Suite 101
Thunder Bay, ON P7B 1A2
Tel: 1-800-891-0503
Fax: (807) 343-7223

Sudbury Region
199 Larch Street, Suite 602
Sudbury, ON P3E 5P9
Tel: (705) 564-3185
Toll-free: 1-800-891-0503
Fax: (705) 564-3193

Ministry of the Attorney General
The Office of the Public Guardian
and Trustee
Not-for-Profit Incorporator's
Handbook

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Notice – Not-for-Profit Corporations Act, 2010 – Incorporating a Not-for-Profit Corporation

Effective Date: This Notice is effective on October 19, 2021.

1. How to Incorporate Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. Supporting Documents – Additional Information
5. Charitable and Other Public Benefit Corporations
6. General Information
7. Corporate Name
8. Directors and Officers
9. Special Provisions
10. By-Laws
11. Effective Date
12. Ontario Corporation Number (OCN)
13. Reporting Requirements after Incorporation
14. Incorporate by Mail
15. Related Legislation

Articles of Incorporation must be completed and filed to incorporate a not-for-profit corporation in Ontario under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) in accordance with the requirements of the ONCA, regulations and this Notice. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director appointed under the ONCA.

1. How to Incorporate Online

You can incorporate a not-for-profit corporation online directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry. You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for online incorporation, have the following documents and information ready:

1. **Corporate name**
2. **Administrative information** (not shown on public record)
 - Contact information: name, email address
 - An official email address for the corporation
 - A NAICS business activity code (see below – NAICS Code)
3. **An Ontario-biased or weighted Nuans name search report for the proposed name** (see below – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
4. **Registered office address** This must be a physical location in Ontario. A P.O. Box is not acceptable
5. **Number of directors, their names and addresses for service** (see below – Directors and Officers)
6. **Incorporator(s)' name and address for service**
7. **Purposes** The corporation must have a non-profit purpose
 - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more non-profit purposes of the corporation
 - **Charitable:** must set out exclusively charitable purposes (see below – Charitable and Other Public Benefit Corporations)
8. **Special provisions** These deal with matters of corporate governance. A "non-profit" special provision is required for non-charitable corporations; this will automatically form part of the articles. Several special provisions are required for charitable corporations; these will automatically form part of the articles (see below – Special Provisions)
9. **Date of Articles of Incorporation** Articles will be dated the date received by the Ministry in accordance with the applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
10. **A valid credit or debit card ready to pay the filing [fee](#)**

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to act as first director for first directors who are not incorporators (see below – Supporting Documents).
 - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
 - Consent(s) of the Public Guardian and Trustee (PGT), and/or the Alcohol and Gaming Commission of Ontario (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by all incorporator(s) prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report.

3. Documents Issued by the Ministry

When the Articles of Incorporation are completed, you will receive the following documents by email:

1. The Certificate of Incorporation – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Incorporation – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. Company key needed for future filings (see [Notice – Company Key](#))
5. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified, except for the company key, which is sent only to the official corporation email address. Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To incorporate by mail, see below – Incorporate by Mail.

4. Supporting Documents – Additional Information

Consent to Act as First Director

This consent is required only for first directors who are not incorporators and therefore not signing the articles. [The Consent to Act as First Director – Form Number 5260](#) is available on the Central Forms Repository.

Other Consents

Consents to a corporate name may be required under the ONCA and regulations.

The consent of the PGT may be required if:

- (i) The PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA (see below – Charitable Corporations); or
- (ii) A corporation includes in its corporate name “Foundation” where the word suggests the corporation is a charity; or the words, “Charity” or “Charitable” or any variation of those words (see below – Prohibited and Restricted Words and Expressions).

In addition, if the proposed purposes of a corporation include horse racing, the Articles of Incorporation must be supported by written consent of the Alcohol and Gaming Commission of Ontario (section 34 of the Names and Filings Regulation under the ONCA).

The corporation is responsible for obtaining all necessary consents, retaining them at the registered office and providing them in accordance with any notice from the Director.

Nuans Name Search

An Ontario-biased or weighted Nuans name search report is required. The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed.

It is the applicant’s responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see below – Choosing a Name that is not Similar or Identical). The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier.

You may wish to allow additional time because if the Nuans report expires before the articles are endorsed, you will be required to obtain a valid Nuans report to complete the filing. The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

5. Charitable and Other Public Benefit Corporations

Public benefit corporations are a special type of not-for-profit corporation under the ONCA, and special rules apply to them.

Public benefit corporations include all charitable corporations and some non-charitable corporations that receive outside funding.

For example, not more than one-third of the directors of a public benefit corporation may be employees of the corporation or of any of its affiliates (subsection 23 (3) of the ONCA). Please note that directors of charitable corporations are generally not permitted to be employed by the charitable corporation, with certain limited exceptions. For more information, see [Guidance on Payments to Directors & Connected Persons](#) on the Ministry of the Attorney General website.

Also, compared to other not-for-profit corporations, public benefit corporations are subject to different requirements in the ONCA as to when they can dispense with an audit or review engagement. See subsection 76 (1) of the ONCA for details.

There are two types of public benefit corporations under the ONCA:

- i. a charitable corporation, and
- ii. a non-charitable corporation that receives more than \$10,000 in a financial year either in the form of:
 - donations or gifts from persons who are not members, directors, officers or employees of the corporation; or
 - grants or similar financial assistance from the federal government or a provincial or municipal government or an agency of any such government.

i. Charitable Corporations

A charitable corporation under the ONCA means a corporation incorporated for the relief of poverty, the advancement of education, the advancement of religion or other charitable purpose beneficial to the community. Certain special provisions are required for charitable corporations (see below – Special Provisions).

To incorporate as a charity, a corporation must meet the general requirements for not-for-profit corporations in addition to requirements for charitable corporations. Charitable provisions are required.

There are two options for incorporating:

1. Incorporate using examples of charitable purposes

The Canada Revenue Agency (CRA) has developed charitable purpose clauses that describe the activities of some of the most common types of charitable corporations. If one or more of these examples of charitable clauses accurately describe the work your charity will do, you may use those provisions in your application. These [examples of charitable purposes](#) are available on the CRA's website (also see below – Contact Information for Charities).

2. Incorporate without using examples of charitable purposes (draft your own)

If the CRA examples of charitable purposes do not accurately describe the purposes, the proposed corporation must draft purposes for the charity. In this case, we recommend that you carefully review the guidance on [how to draft purposes for charitable registration](#) provided by the CRA, Charities Directorate (see below – Contact Information for Charities). Incorporation does not guarantee that the CRA will approve the purposes of the corporation as charitable or that the corporation will be registered as a charity under the Income Tax Act (Canada) by the CRA. To become a registered charity with the CRA, the corporation must meet the requirements of the CRA for charitable registration.

Note: To obtain a charitable registration number for tax purposes under the Income Tax Act (Canada), you must contact the CRA (see below – Contact Information for Charities).

Role of the PGT and CRA

In Ontario, the PGT plays a role in helping to protect the public interest in charitable property. For more information, see the Ministry of the Attorney General website: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

There is generally no requirement to obtain approval from the PGT to incorporate under the ONCA, unless the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA, or a corporation uses a prohibited word in its corporate name. If the PGT's written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca (see below – Contact Information for Charities). The PGT's written consent should be obtained prior to filing articles.

Contact Information for Charities

The Office of the Public Guardian and Trustee – General information about charities is available on the Ministry of the Attorney General website: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

The PGT may be contacted at PGT-Charities@ontario.ca or at:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6

Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Canada Revenue Agency – Information about drafting charitable purposes, examples of charitable purposes eligible for registration, and information on applying for a charitable

registration number is available on the CRA, Charities Directorate website at: <https://www.canada.ca/en/services/taxes/charities.html> or by telephone at: (613) 954-0410 (English, Ottawa area), (613) 954-6215 (bilingual, Ottawa area), 1-800-267-2384 (English, toll-free Canada) or 1-888-892-5667 (bilingual, toll-free Canada).

Dissolution of Charitable Corporations

Special rules also apply to the distribution of property of a charitable public benefit corporation upon dissolution.

Under section 167 of ONCA, the Articles of Dissolution of a charitable public benefit corporation are required to set out that, after satisfying the interests of creditors in all its debts, obligations and liabilities (if any), it has no property to distribute or it has distributed its remaining property “in accordance with its articles”, to:

- a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own;
- the Crown in right of Ontario;
- the Crown in right of Canada;
- an agent of either of those Crowns; or
- a municipality in Canada.

For more information on dissolution, see [Notice – ONCA – Filing Articles of Dissolution](#).

ii. Non-Charitable Public Benefit Corporations

Special rules apply to non-charitable public benefit corporations. For example, if a non-charitable corporation that is not a public benefit corporation at the beginning of the financial year receives donations, gifts, grants or similar financial assistance as described in the definition in that financial year, it results in the following:

- a. The non-charitable corporation is deemed to not be a public benefit corporation in that financial year; and
- b. The non-charitable corporation is deemed to be a public benefit corporation in the next financial year, as of the date of the first annual meeting of members in that next financial year.

Special rules also apply to the distribution of property of a non-charitable public benefit corporation upon dissolution. Under section 167 of ONCA, the Articles of Dissolution of a non-charitable public benefit corporation are required to set out that, after satisfying the interests of creditors in all its debts, obligations and liabilities (if any), it has no property to distribute or it has distributed its remaining property “in accordance with its articles”, to:

- another public benefit corporation with similar purposes to its own;
- a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own;
- the Crown in right of Ontario;
- the Crown in right of Canada;

- an agent of either of those Crowns; or
- a municipality in Canada.

When a not-for-profit corporation dissolves, it is considered to be a public benefit corporation if it met the definition of “public benefit corporation” in the financial year in which it files its Articles of Dissolution or in any of the three preceding financial years (subsection 167 (6) of ONCA). For more information on dissolution, see Notice – ONCA – Filing Articles of Dissolution.

6. General information

Signature Requirements

The Articles of Incorporation must be signed by each of the incorporators. If an incorporator is an individual, that individual must sign the articles of incorporation.

If an incorporator is a corporation, the name of the corporation must be set out along with the name and position of the individual signing on behalf of the corporation. (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

NAICS Code

The North American Industry Classification System (NAICS) code is a 2 to 6 digit number based on the main activity of your corporation or other entity. You must select the primary code that best describes the main activity of the corporation or other entity. For example, a code for providing community services could be “812117 – community outreach”.

This information is collected for administrative purposes for corporations and may be shared with other government bodies for the purpose of administering their programs under the authority of the Business Regulation Reform Act, 1994; it does not appear on the public record. However, the NAICS code is also required under the Business Names Act and Limited Partnerships Act, in which case the NAICS code does appear on the public record.

If you are filing online, you may type the word associated with the main activity and the electronic business registration system will provide a code that you may select to complete that field. To view a complete list of NAICS codes please visit Statistic Canada’s website at: <https://www150.statcan.gc.ca/n1/en/catalogue/12-501-X>

If you are filing in paper, please refer to the list of activities from NAICS (the above link) that best describes the primary activity and then indicate that primary activity code from the link in the form.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

7. Corporate Name

It is the responsibility of the incorporators to ensure the name for an Ontario not-for-profit corporation complies with the ONCA and Names and Filings Regulation. Following are examples of name requirements.

Permitted and Prohibited Legal Elements

Although a legal element is not required in the name of a not-for-profit corporation, the word “Incorporated”, “Incorporée” or “Corporation” or the corresponding abbreviations “Inc.” or “Corp.” may be part of the name of a corporation, and a corporation may be legally designated by either the full or the abbreviated form (section 4 of the Names and Filings Regulation).

However, the name of a not-for-profit corporation cannot include the words “Limited” or “Limitée” or the corresponding abbreviations “Ltd.” or “Ltée” as the legal element (section 3 of the Names and Filings Regulation).

English/French Versions

The name of a corporation may be in an English form only, a French form only, an English and a French form combined, or an English form and a French form which are equivalent but used separately (subsection 11 (2) of the ONCA).

When incorporating a corporation with an English and French form of the name, a Nuans name search is required for each form of the name (English and French). There should be a forward slash (/) separating the two forms of the name (section 21 of the Names and Filings Regulation).

Versions in Languages Other than English

Subject to the ONCA and regulations, a corporation may have in its articles, a special provision permitting it to set out its name in any language and the corporation may be legally designated by that name (subsection 11 (6) of ONCA). This allows the

corporation to legally use a version of its corporate name in the other language for the purposes of conducting business. However, the version in the other language would not be entered into the Ministry's electronic business registration system and, therefore, would not appear on a Certificate of Status produced in respect of the corporation. Despite subsection 11 (6), a corporation is required to set out its name in legible characters in all contracts, invoices, negotiable instruments and orders for goods or services issued or made by or on behalf of the corporation and in all documents sent to the Director under the ONCA (section 22 of the Names and Filings Regulation).

Permitted Characters, Numbers and Marks

Only letters from the Roman alphabet or Arabic numerals, or a combination of them, together with punctuation marks and other marks that are permitted by regulation, may form part of the name of a corporation (subsection 11 (4) of the ONCA; Names and Filings Regulation). The following punctuation and other marks are the only ones permitted in the corporate name:

! " " « » # \$ % & ' () * + , - . / \ : ; < = > ? [] ^ ≤ ≥ @ , ' ` ^ "

A corporate name cannot be primarily or only a combination of these marks (Names and Filings Regulation).

The following marks may be used only as part of a French character and not separately:

, ^ ` ^ "

The first character of a corporate name must be a letter of the Roman alphabet, an Arabic numeral or one of following marks:

! # @

Prohibited and Restricted Words and Expressions

Certain words and expressions are not permitted to be used in a corporate name under the ONCA and regulations. If the proposed corporate name contains a prohibited or restricted word or expression, you may not be able to proceed with filing your articles online, or you may be notified that written consent may be required. However, note that not all prohibited or restricted words may be identified as part of the incorporation process, and the corporation remains responsible for compliance with the name requirements under the ONCA and regulations. Review the Names and Filings Regulation for information on the words and expressions that may not be used in a corporate name (prohibited), or that may be used in a corporate name only with the appropriate consent (restricted). Note that some words and expressions require the consent of the PGT. For example, the following are examples of words that may not be used in the corporate name without the consents as noted (section 2 of the Names and Filings Regulation):

- “Foundation” or “fondation”, if the word suggests that the corporation is a charity, except with the written consent of the Public Guardian and Trustee.
- “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words, except with the written consent of the Public Guardian and Trustee.

The proposed name must not contain a word or expression that would lead to the inference that the corporation is not a not-for-profit corporation to which the ONCA applies (Names and Filings Regulation). For example, a name such as “ABC Inc.” is not acceptable for a not-for-profit corporation.

Identical Names

A corporation is not permitted to acquire a name identical to the name or former name of another body corporate, whether the other body corporate is in existence or not, except as set out in sections 9 and 11 of the Names and Filings Regulation under ONCA. Except as provided in section 11 of the Regulation, no corporation may acquire a name identical to the name or former name of another body corporate, whether in existence or not, unless (a) the body corporate was incorporated under the laws of a jurisdiction outside Ontario and has never carried on any activities or identified itself in Ontario; or (b) at least ten years have elapsed since the body corporate was dissolved or changed its name.

Note: Although a federal corporation with an identical name to a proposed Ontario corporate name may not be currently operating or active in Ontario, it may be entitled to commence activities in Ontario at any time in the future. Incorporators who incorporate with the same or similar name are therefore assuming the risk of an objection to their corporate name, which may result in a name hearing under section 12 of the ONCA.

Under section 11 of the Names and Filings Regulation under ONCA, the name of a corporation formed by the amalgamation of two or more corporations may be identical to the name of one of its amalgamating corporations, if the name is not a number name.

Choosing a Name that is not Similar or Identical

It is the corporation’s responsibility to choose a name that is not identical or confusingly similar to the name of another corporation, business name or trademark. Under the ONCA, incorporators are responsible for ensuring that articles conform to law. The Ministry does not review proposed corporate names for similarity to any other name.

A corporation that acquires a name similar to that of another corporation may be subject to a names hearing under section 12 of ONCA or a lawsuit. To avoid acquiring an identical name, the name may be varied by the addition or deletion of words, numerals, or initials, or by substituting one of the other required legal elements or their corresponding abbreviations. The addition or deletion of punctuation marks or other

symbols is not sufficient to make the name different for the purposes of ONCA and the regulations (section 10 of the Names and Filings Regulation). However, a name that is not identical may nonetheless be confusingly similar to the name of another corporation and remain subject to a hearing under the ONCA or a lawsuit.

Number Name Not Permitted

A not-for-profit is not permitted to have a number name, unless one is assigned to the corporation in the circumstances set out in section 16 of the Names and Filings Regulation (e.g. as part of a hearing to change a corporate name under section 12 of ONCA).

Other Business Names

A corporation may carry on its business activities under a name other than its corporate name, provided that the name is registered under the Business Names Act. For more information about registering the operating name, see [Notice – BNA – Registering a Business Name](#).

8. Directors and Officers

The directors manage or supervise the management of the activities and affairs of a not-for-profit corporation (section 21 of the ONCA). A corporation must have at least three directors (subsection 22 (1) of the ONCA).

The Articles of Incorporation may set out a fixed number of directors or a minimum and maximum number of directors (floating board) (subsections 22 (2) and 22 (3) of the ONCA). Each director must be at least 18 years of age (subsection 23 (1) of the ONCA). A director of a corporation is not required to be a member of the corporation unless the by-laws provide otherwise (subsection 23 (2) of the ONCA).

Directors are elected by the members unless the by-laws or articles otherwise provide, or if they are appointed by other directors or by a court (see sections 23, 24 and 28 of the ONCA). An individual who is elected or appointed to hold office as a director is not a director, and is deemed not to have been elected or appointed to hold office as a director, unless the individual consents in writing to hold office as a director before or within 10 days after the election or appointment (section 24 of the ONCA). If all the directors resign or are removed without replacement, a person who manages or supervises the activities or affairs of the corporations is deemed to be a director for purposes of the ONCA (section 29 of the ONCA).

Please refer to sections 39 and 40 of the ONCA for some provisions in the Act regarding directors' liability. Directors of a corporation are jointly and severally liable to the employees of the corporation for all debts not exceeding six months' wages and up to 12 months' vacation pay while they are directors in specified circumstances (section 40 of the ONCA). Every director and officer is required to act honestly and in good faith with a view to the best interests of the corporation, and exercise the care, diligence and

skill that a reasonably prudent person would exercise in comparable circumstances when exercising powers and discharging duties to the corporation (subsection 43 (1) of the ONCA). Every director and officer must comply with the ONCA and regulations, and the corporation's articles and by-laws (subsection 43 (2) of the ONCA).

For information on indemnification of directors and officers and the purchase of insurance, see section 46 of the ONCA. A charitable corporation is not permitted purchase insurance unless it complies with the Charities Accounting Act or a regulation made under that Act that permits the purchase or obtains an order of the court authorizing the purchase (subsection 46 (7) of the ONCA).

Subject to the articles or the by-laws, the directors may designate the offices of the corporation, appoint officers, specify their duties and delegate to them powers to manage the activities and affairs of the corporation, except powers to do anything referred to in subsection 36 (2) of the ONCA. A director may be appointed to any office of the corporation.

Two or more offices may be held by the same person. A director must be appointed chair of the board of directors and carry out the duties of the chair in accordance with the by-laws (section 42 of the ONCA).

9. Special Provisions

Special provisions deal with matters of corporate governance such as classes of members or any restrictions on the activities that the corporation may carry on, or powers that the corporation may exercise. Some corporations set out special provisions to restrict the borrowing powers of the corporation.

All non-charitable corporations must have the following special provision, which will automatically form part of the articles:

Commercial purposes, if any, included in the articles are intended only to advance or support one or more of the non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities or as otherwise permitted by this Act.

Additional special provisions may be set out in space provided.

If the corporation indicates that it intends to operate as a charity, the following special provisions will automatically form part of the articles:

- a. Commercial purposes, if any, included in the articles are intended only to advance or support one or more of the non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or

indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities.

- b. The corporation shall be subject to the Charities Accounting Act.
- c. No director shall receive remuneration for services provided in the capacity as a director, although they may be paid reasonable expenses incurred by them in the performance of their duties. Unless otherwise prohibited by the corporation, a director may be compensated for services other than as a director pursuant to the regulation made under the Charities Accounting Act, or with court approval or an order made under section 13 of the Charities Accounting Act.
- d. To invest the funds of the corporation pursuant to the Trustee Act.
- e. Upon the dissolution of the corporation and after satisfying the interests of its creditors in all its debts, obligations and liabilities, its remaining property shall be distributed to a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.

Note: You may choose to add a special provision to specify the Crown, Crown agent, Canadian body corporate that is a registered charity under the Income Tax Act (Canada) or municipality referred to in paragraph e. For example, you could add a paragraph f to state: “Consistent with paragraph e, the corporation’s remaining property shall be distributed to the Crown in right of Ontario.”

You may also add special provisions in the space provided that do not conflict with the special provisions listed above.

10. By-Laws

The by-laws of a not-for-profit corporation are passed by the directors and approved by members, and govern the conduct of the internal affairs of the corporation (e.g. the conditions of membership, the time for and the manner of election of directors, the time, place, procedures and notice to be given for the holding to meetings of the directors or members, etc.) (section 17 of the ONCA).

Default Organizational By-Laws

If the directors do not pass an organizational by-law within 60 days after the date of incorporation, the corporation is deemed to have passed the standard organizational by-laws approved by the Ministry (section 18 of the ONCA). See the [standard organizational by-laws](#) on the Ministry website.

11. Effective Date

When Articles of Incorporation are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA.

The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

12. Ontario Corporation Number (OCN)

Upon incorporation, the Ministry assigns every corporation a number, which is unique to that corporation. It cannot be transferred to another corporation, nor can a corporation ever change its corporation number.

When corporations amalgamate, the amalgamated corporation is assigned a new number.

13. Reporting Requirements after Incorporation

After incorporation, not-for-profit corporations must comply with filing requirements under the Corporations Information Act. Charitable corporations are subject to additional requirements, and should contact the PGT for information (see above – Contact Information for Charities).

14. Incorporate by Mail

To incorporate by mail, go online and download the [ONCA Articles of Incorporation – Form Number 5270](#). You will be required to provide the email addresses noted below. You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment and supporting documents. You will need:

1. **Articles of Incorporation** One set of completed articles in approved form (see above link), signed by all incorporator(s) (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Corporate name**
3. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
 - A NAICS business activity code (see above – NAICS Code)
4. **An Ontario-biased or weighted Nuans name search report for a proposed name** (see above – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
5. **Registered office address** This must be a physical location in Ontario. A P.O. Box is not acceptable

6. **Number of directors, their names and addresses for service** (see above – Directors and Officers)
7. **Incorporator(s)' name and address for service**
8. **Purposes** The corporation must have a non-profit purpose
 - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more of the non-profit purposes of the corporation
 - **Charitable:** must set out exclusively charitable purposes (see below – Charitable and Other Public Benefit Corporations)
9. **Special provisions** These deal with matters of corporate governance. The only special provision required for non-charitable corporations is a “non-profit” provision, which will automatically be set out on the approved form. Several special provisions are required for charitable corporations; these will automatically be set out on the approved form (see above – Special Provisions)
10. **Date of Articles of Incorporation** You must select a preferred date; the earliest effective date would be the date the application is received by the Ministry in accordance with the applicable requirements. You may choose a future date up to 30 days ahead (see above – Effective Date)
11. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable

Important – Additional Required Documents and Information

You may also need to obtain:

- Consent(s) to act as first director for first directors who are not incorporators (see above – Supporting Documents).
- Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
- Consent(s) of the PGT, and/or the Alcohol and Gaming Commission of Ontario (see above – Supporting Documents).

Note The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report.

Mailing address: Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When incorporation is completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper. If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date. If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

15. Related Legislation

Business Names Act
Corporations Information Act
Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 12-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles of Amendment

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Articles of Amendment Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. Supporting Documents – Additional Information
5. Changes to Information
6. General Information
7. Effective Date
8. File Articles of Amendment by Mail
9. Related Legislation

Articles of Amendment must be completed and filed by a not-for-profit corporation under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) to add, change or remove purposes or provisions set out in its articles (e.g. corporate name, fixed number of directors or minimum/maximum number of directors, etc.) in accordance with requirements of the ONCA, regulations and this Notice. If changes are being made by a charitable corporation, written consent of the Public Guardian and Trustee (PGT) may be required. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

For information on how to update officer or director information (e.g. address for service, date elected/appointed, date ceased to hold office), registered office address and administrative information (e.g. official email address for the corporation and North American Industry Classification System (NAICS) business activity code), see [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

1. How to File Articles of Amendment Online

You can file Articles of Amendment online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for filing Articles of Amendment online using, have the following documents and information ready:

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record):
 - Contact Information: name, email address
3. **If there is a proposed change to the corporate name, an Ontario-biased or weighted Nuans name search report** (see below – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
4. **Date of Articles of Amendment** Articles will be dated the date received by the Ministry in accordance with the applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
5. **Description of amendments to articles** Be ready to provide a description of the amendments to the articles when prompted during the transaction (see below – Changes to Information)
6. **If there is a change in the fixed number or minimum/maximum number of directors, the new fixed number or minimum/maximum number**
7. **A valid credit or debit card ready to pay the filing [fee](#)**

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
 - Consent(s) of the Public Guardian and Trustee, and/or the Alcohol and Gaming Commission of Ontario (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

3. Documents Issued by the Ministry

When the Articles of Amendment are completed, you will receive the following documents by email:

1. The Certificate of Amendment – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Amendment – this is a copy of your official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address and to the contact person specified.

Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file Articles of Amendment by mail, see below – File Articles of Amendment by Mail.

4. Supporting documents – Additional Information

Nuans Name Search

If the articles include a proposed change to the corporate name, an Ontario-biased or weighted Nuans name search report is required. The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed.

It is the applicant’s responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see [Notice – ONCA – Incorporating a Not-for-Profit Corporation](#)).

The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier. You

may wish to allow for additional time because if the Nuans report has expired before the articles are endorsed, you will be required to obtain a valid Nuans report to complete the filing. The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

Consents

Consents to a corporate name may be required under the ONCA and regulations.

Written consent from the PGT may be required in different circumstances: where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA; where a charitable corporation is making changes to its purposes under section 27 of the Names and Filings Regulation; or where certain prohibited and restricted words are included in the corporate name under section 2 of the Names and Filings Regulation. For more information, see below – Public Guardian and Trustee – Charities.

In addition, if the proposed purposes of a corporation include horse racing, the Articles of Amendment must be supported by written consent of the Alcohol and Gaming Commission of Ontario (section 34 of the Names and Filings Regulation).

The corporation is responsible for obtaining all necessary consents, retaining them at the registered office and providing them in accordance with any notice from the Director.

5. Changes to Information

Articles of Amendment can be filed to amend (add, change or remove) provisions set out in a corporation's articles. For example, the following changes can be made:

1. Corporate Name

If the Articles of Amendment change the corporate name, it is the responsibility of the corporation to ensure the name complies with the ONCA and regulations.

For more information on name requirements, see Notice – ONCA – Incorporating a Not-for-Profit Corporation.

Consent of the PGT may be required where the articles amend the name of the corporation and the new name uses words such as “foundation” or “charity” (section 2 of the Names and Filing Regulation under the ONCA; see below – Public Guardian and Trustee – Charities).

A corporation may identify itself to the public by a name other than its corporate name, provided that the name is registered under the Business Names Act.

For more information on registering the operating name, see [Notice – BNA – Registering a Business Name](#).

2. Fixed Number of Directors or Minimum/Maximum Number of Directors

A corporation may increase or decrease the fixed number, or the minimum or maximum number, of its directors as set out in its articles (subsection 30 (1) of the ONCA) by filing Articles of Amendment. Where a minimum and maximum number of directors of a corporation is provided for in the articles, the number of directors of the corporation shall be determined from time to time by special resolution, or if the special resolution empowers the directors to determine the number, by resolution of the directors (subsection 22 (2) of the ONCA).

Whenever the number of directors changes within the minimum and maximum number provided for in the articles, a Notice of Change under the Corporations Information Act (CIA) must be completed and filed with the Ministry within 15 days after the change. If any of the directors (or officers) change, a Notice of Change under the CIA must be completed and filed with the Ministry within 15 days after the change (subsection 4 (1) of the CIA). See Notice – Filing an Initial Return and Notice of Change – Ontario Corporations.

3. Purposes or Special Provisions

Any change to purposes or special provisions, as set out in the articles, must be clearly set out in the Articles of Amendment.

Clearly state whether the amendment is to add, remove, replace or change a provision in the existing articles and identify the sections, paragraphs or sub-paragraphs you are amending. Be sure to describe the changes, and not set out the amended version. For example: “the purpose of the corporation described in section 3 is amended to...”

If a non-charitable corporation amends its purposes with the intention of qualifying as a charitable corporation, the following special provisions must form part of the amended articles:

- a. Commercial purposes, if any, included in the articles are intended only to advance or support one or more non-profit purposes of the corporation. No part of a corporation's profits or of its property or accretions to the value of the property may be distributed, directly or indirectly, to a member, a director or an officer of the corporation except in furtherance of its activities.
- b. The corporation shall be subject to the Charities Accounting Act.
- c. No director shall receive remuneration for services provided in the capacity as a director, although they may be paid reasonable expenses incurred by them in the performance of their duties. Unless otherwise prohibited by the corporation, a director may be compensated for services other than as a director pursuant to the regulation made under the Charities Accounting Act, or with court approval or an order made under section 13 of the Charities Accounting Act.
- d. To invest the funds of the corporation pursuant to the Trustee Act.

- e. Upon the dissolution of the corporation and after satisfying the interests of its creditors in all its debts, obligations and liabilities, its remaining property shall be distributed to a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.

Other Changes to Information

The following changes cannot be made by filing Articles of Amendment, but must be reported to the Ministry:

1. Officer or director information (e.g. address for service, date elected/appointed, date ceased to hold office, officer title)
2. Registered office address
3. Administrative information (e.g. official email address for the corporation, NAICS business activity code)

Note: A corporation may by resolution of its directors change the location of its registered office within a municipality or geographic township (subsection 14 (3) of the ONCA). A corporation may also by special resolution change the municipality or geographic township in which its registered office is located to another place in Ontario (subsection 14 (4) of the ONCA). Whenever a corporation changes its registered office address, it is required to file a Notice of Change under the CIA. See Notice – CIA – Filing an Initial Return and Notice of Change – Ontario corporations.

6. General Information

Signature Requirements

The Articles of Amendment must be signed by two officers or directors, or an officer and a director, of the corporation. Set out the name and position of the signatories. See Notice – Filing Methods and Requirements.

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Public Guardian and Trustee – Charities

Where a charitable corporation makes changes to its purposes, the articles are required to contain the following statement referred to in subsection 24 (1) of the Names and Filing Regulation under the ONCA:

All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

In general terms, the statement provides that only funds and property received by the charitable corporation **after** the articles become effective can be applied to the amended purposes. If the articles do not include the statement, the written consent of the Public Guardian and Trustee is required as provided in section 27 in the Names and Filings Regulation.

In addition, written consent of the PGT is required to file the articles if the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation.

In relation to both charitable and non-charitable corporations, written consent of the PGT is required where the articles amend the name of the corporation and the following words are to form part of the new corporate name (section 2 of the Names and Filing Regulation under the ONCA):

- “Foundation” or “fondation”, if the word suggests that the corporation is a charity.
- “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words.

If the PGT’s written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT’s written consent should be obtained prior to filing articles.

For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT’s section of the Ministry of the Attorney General’s website at: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

7. Effective Date

When Articles of Amendment are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA. The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

8. File Articles of Amendment by Mail

To file Articles of Amendment by mail, go online and download the required [ONCA Articles of Amendment – Form Number 5271](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment and supporting documents. You will need:

1. **Articles of Amendment** One set of completed articles in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative Information** (not shown on public record):
 - Contact Information: name, email address, telephone number
 - An official email address for the corporation
5. **If there is a proposed change to the corporate name, an Ontario-biased or weighted Nuans name search report** (see above – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
6. **Date of Articles of Amendment** You must select a preferred date; however, the earliest effective date would be the date the application is received, in

order, by the Ministry. You may choose a future date up to 30 days ahead (see above – Effective Date)

7. **Description of amendments to articles** Be ready to provide a description of the amendments to the articles (see above – Changes to Information)
8. **If there is a change in the fixed number or minimum/maximum number of directors, the new fixed number or minimum/maximum number**
9. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable

Important – Additional Required Documents and Information

You may also need to obtain:

- Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
- Consent(s) of the Public Guardian and Trustee, and/or the Alcohol and Gaming Commission of Ontario (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

Mailing address Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When Articles of Amendment are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and

regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

9. Related Legislation

Business Names Act
Corporations Information Act
Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 13-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles of Dissolution

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Articles of Dissolution Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. Supporting Documents – Additional Information
5. General Information
6. Effective Date
7. File Articles of Dissolution by Mail
8. Related Legislation

Articles of Dissolution must be completed and filed by a not-for-profit corporation under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) to voluntarily dissolve. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File Articles of Dissolution Online

You can file Articles of Dissolution online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for filing Articles of Dissolution online, have the following documents and information ready:

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record):
 - Contact information: name, email address
3. **Date of Articles of Dissolution** Articles will be dated the date received by the Ministry in accordance with the applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
4. **Be ready to confirm:**

- **The dissolution has been duly authorized** (see below – Authorization and Other Requirements)
- **All required statements** (see below – Authorization and Other Requirements)

Note: The Director may refuse to endorse the Articles of Dissolution under subsection 168 (2) of ONCA if the Director learns that the corporation is a registered owner of land in Ontario.

Important – Additional Required Documents and Information

1. You may also need to obtain consent of the Public Guardian and Trustee (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).
3. There is no fee for filing Articles of Dissolution.

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents.

3. Documents Issued by the Ministry

When the Articles of Dissolution are completed, you will receive the following documents by email:

1. The Certificate of Dissolution – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Dissolution – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address and to the contact person specified. Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file by mail, see below – File Articles of Dissolution by Mail.

4. Supporting Documents – Additional Information

Consents

Public Guardian and Trustee (PGT) consent may be required (see below – Public Guardian and Trustee – Charities).

5. General Information

Signature Requirements

The Articles of Dissolution must be signed by two officers or directors, or an officer and a director, of the corporation. Set out the name and position of the signatories (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Authorization and Other Requirements

An Ontario not-for-profit corporation may be voluntarily dissolved if authorized by a special resolution passed at a meeting of the members duly called for the purpose (clause 166 (a) of the ONCA), or with the consent of all the members entitled to vote at a meeting of the members (clause 166 (b) of the ONCA).

The corporation must confirm in the Articles of Dissolution that the dissolution has been duly authorized under clause 166 (a) or (b) of the ONCA, and that the corporation meets the requirements set out in subsection 167 (1) of the ONCA. Specifically, the articles must confirm the following required statements about the corporation:

- that it has no debts, obligations or liabilities or its debts, obligations or liabilities have been duly provided for in accordance with subsection 167 (2) or its creditors or other persons having interests in its debts, obligations or liabilities consent to its dissolution;
- that after satisfying the interests of its creditors in all its debts, obligations and liabilities, if any,
 - if it is a public benefit corporation, it has no property to distribute or it has distributed its remaining property in accordance with its articles,
 - if it is a charitable corporation, to a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada,

- if it is a non-charitable corporation, to another public benefit corporation with similar purposes to its own, a Canadian body corporate that is a registered charity under the Income Tax Act (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada, or
 - if it is not a public benefit corporation, it has no property to distribute among its members or it has distributed its remaining property,
 - in accordance with its articles, or
 - if there is no provision in its articles for distribution of property, rateably to its members according to their rights and interests in the corporation;
- if it was at any time a registered owner of land in Ontario, that it is no longer a registered owner of land in Ontario; and
- that there are no proceedings pending in any court against it.

Note: For the purposes of requirements set out in subsection 167 (1) of the ONCA, a corporation that does not come within the definition of a public benefit corporation during the financial year in which it files Articles of Dissolution is deemed to be a public benefit corporation if it came within the definition during any of its three financial years preceding the financial year in which it files its Articles of Dissolution (subsection 167 (6) of the ONCA).

If a corporation authorizes its dissolution and a creditor or member is unknown, or a creditor's or member's whereabouts is unknown, refer to subsections 167 (2) and 167 (3) of the ONCA.

Information for Executors

Under section 21 of ONCA, a corporation's activities and affairs are supervised and managed by the directors. Directors are elected by, and accountable to, the corporation's members. Directors may in turn appoint officers and delegate management powers to them. Articles of Dissolution therefore require the signature of two directors or officers, or an officer and a director under section 201 of the ONCA.

A corporation may not dissolve unless it has satisfied the ONCA's requirements with respect to satisfying the interests of creditors, and distributing any remaining property in accordance with the ONCA. The corporation's members must authorize the filing of Articles of Dissolution in accordance with the requirements of the ONCA.

Ministry staff cannot give advice on the management of the activities and affairs of a corporation, or on the course of action that an executor should take. Executors are therefore advised to consult a lawyer to determine whether it is appropriate to replace directors and/or authorize the corporation's dissolution. If so, the executor should ask the lawyer whether it is advisable (i) to elect themselves or other person(s) to replace existing directors, and (ii) sign a resolution authorizing the dissolution of the corporation.

If, after obtaining such advice, you are able to pass the necessary resolutions and wish to dissolve the corporation, follow the above instructions.

Also, please note if any of the directors change, a Notice of Change under the Corporations Information Act (CIA) must be completed and filed with the Ministry within 15 days after the change (subsection 4 (1) of the CIA). For more information, see [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

Public Guardian and Trustee – Charities

Written consent of the PGT is required to file the articles where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA.

If the PGT's written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT's written consent should be obtained prior to filing articles.

For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT's section of the Ministry of the Attorney General's website at: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Actions after Dissolution

Despite dissolution of a corporation under the ONCA, a civil, criminal, administrative, investigative or other action or proceeding commenced by or against the corporation before its dissolution may be continued as if the corporation had not been dissolved (clause 171 (1) (a) of the ONCA).

Please refer to section 171 of ONCA for details on actions after dissolution and section 172 for details on member liability after dissolution.

Revival

There is no provision under ONCA to file Articles of Revival to revive a corporation that voluntarily dissolved (i.e. filed Articles of Dissolution). In this case, the only way to revive the corporation would be by a Special Act of the Legislature.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

6. Effective Date

When Articles of Dissolution are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA. The date of any certificate issued will be the date the articles, and other required documents (if any) are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

7. File Articles of Dissolution by Mail

To file Articles of Dissolution by mail, go online and download the [ONCA Articles of Dissolution - Form Number 5278](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below. You will need:

1. **Articles of Dissolution** One set of completed articles in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Date of Articles of Dissolution** You must select a preferred date; however, the earliest effective date would be the date the application is received, in order, by the Ministry. You may choose a future date up to 30 days ahead (see above – Effective Date)
6. **Be ready to confirm:**

- **The dissolution has been duly authorized** (see above – Authorization and Other Requirements)
- **All required statements** (see above – Authorization and Other Requirements)

Note: The Director may refuse to endorse the Articles of Dissolution under subsection 168 (2) of ONCA if the Director learns that the corporation is a registered owner of land in Ontario (see above – Authorization and Other Requirements).

Important – Additional Required Documents and Information

1. You may also need to obtain consent of the Public Guardian and Trustee (see above – Supporting Documents).
2. There is no fee for filing Articles of Dissolution.

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents.

Mailing Address

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When the Articles of Dissolution are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

8. Related Legislation

Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 14-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles of Amalgamation

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Articles of Amalgamation Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. Supporting Documents – Additional Information
5. Amalgamation Agreement
6. General Information
7. Corporate Name
8. Directors
9. Special Provisions
10. Effective Date
11. Ontario Corporation Number (OCN)
12. Existing Business Name Registration
13. File Articles of Amalgamation by Mail
14. Related Legislation

Articles of Amalgamation under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) must be completed and filed to amalgamate two or more Ontario not-for-profit corporations in accordance with the requirements of the ONCA, regulations and this Notice. Upon amalgamation, the amalgamating corporations continue as one corporation.

Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File Articles of Amalgamation Online

You can file Articles of Amalgamation online if you received a company key giving you authority over the applicant amalgamating corporation (see [Notice – Company Key](#)). You can file directly with the Ministry Government and Consumer Services (Ministry) through ServiceOntario at: www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario.

You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for filing Articles of Amalgamation online, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN) of the applicant corporation and other amalgamating corporations**
2. **Date of adoption by members (amalgamation agreement)**
3. **Schedule A** Upload a copy of the signed statutory declaration of a director or officer of each amalgamating corporation as required by subsection 112 (2) of the ONCA
4. **Schedule B** Upload a copy of the signed amalgamation agreement that has been duly adopted by the members of each amalgamating corporation as required by section 111 of the ONCA. The agreement must include all terms and means of effecting the amalgamation as set out in subsection 110 (2) of the ONCA
5. **An Ontario-biased or weighted Nuans name search report, if the proposed name is not the name of one of the amalgamating corporations** (see below – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
6. **Administrative information** (not shown on public record):
 - Contact information: name, email address
 - An official email address for the corporation
 - A NAICS business activity code (see below – NAICS Code)
7. **Date of Articles of Amalgamation** Articles will be dated the date received by the Ministry in accordance with applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
8. **Registered office address of the amalgamated corporation** This must be a physical location in Ontario. A P.O. Box is not acceptable
9. **Number of directors of the amalgamated corporation, their names and addresses for service** (see below – Directors)
10. **Purposes** The corporation must have a non-profit purpose
 - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more non-profit purposes of the corporation
 - **Charitable:** must set out exclusively charitable purposes
11. **Special provisions** These deal with matters of corporate governance. A “non-profit” special provision is required for non-charitable corporations; this will be automatically form part of the articles. Several special provisions are required for charitable corporations; these will automatically form part of the articles (see below – Special Provisions)
12. **A valid credit or debit card ready to pay the filing [fee](#)**

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
 - Consent(s) of the Public Guardian and Trustee (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have them signed by two officers or directors, or an officer and a director, of each of the amalgamating corporations prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

3. Documents Issued by the Ministry

When the Articles of Amalgamation are completed, you will receive the following documents by email:

1. The Certificate of Amalgamation – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Amalgamation – this is a copy of the official articles recorded by Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. New company key for the amalgamated corporation needed for future filings (see Notice – Company key)
5. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified, except for the company key which is sent only to the official corporation email address.

An email will also be sent to all the amalgamating corporations to notify them of the amalgamation.

Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file Articles of Amalgamation by mail, see below – File Articles of Amalgamation by Mail.

4. Supporting Documents – Additional Information

Nuans Name Search

If the proposed name of the corporation is not the name of any of its amalgamating corporations, an Ontario-biased or weighted Nuans name search report is required. The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed.

It is the applicant’s responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see [Notice – ONCA – Incorporating a Not-for-Profit Corporation](#)).

The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier. You may wish to allow additional time because if the Nuans report expires before the articles are endorsed, a valid Nuans report will be required to complete the filing.

The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

Consents

Consents to a corporate name may be required under the ONCA and regulations.

Written consent from the PGT may be required in different circumstances: where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA; where a charitable corporation is making changes to its purposes under section 27 of the Names and Filings Regulation; or where certain prohibited and restricted words are included in the corporate name under section 2 of the Names and Filings Regulation. For more information, see below – Public Guardian and Trustee – Charities.

The corporation must obtain all necessary consents, retain them at the registered office and provide them in accordance with any notice from the Director.

5. Amalgamation Agreement

Before filing articles with the Ministry, the signed amalgamation agreement must comply with section 110 of the ONCA and be adopted by members of the amalgamating corporations by special resolution under section 111 of the ONCA.

6. General Information

Signature Requirements

The Articles of Amalgamation must be signed by two officers or directors, or an officer and a director, of each of the amalgamating corporations. The name of the corporation must be set out along with the name and position of the individuals signing on behalf of the corporations (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Public Guardian and Trustee – Charities

If one or more of the amalgamating corporations is a charitable corporation, the written consent of the Public Guardian and Trustee (PGT) may be required. Where a charitable corporation makes changes to its purposes, the articles are required to contain the following statement referred to in subsection 24 (1) of the Names and Filing Regulation under the ONCA:

All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

In general terms, the statement provides that only funds and property received by the charitable corporation **after** the articles become effective can be applied to the amended purposes. If the articles do not include the statement, the written consent of the Public Guardian and Trustee is required as provided in section 27 in the Names and Filings Regulation.

In relation to both charitable and non-charitable corporations, written consent of the PGT is required where the articles amend the name of the corporation and the following words are to form part of the new corporate name (section 2 of the Names and Filing Regulation under the ONCA):

1. “Foundation” or “fondation”, if the word suggests that the corporation is a charity.
2. “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words.

Written consent of the PGT is also required to file the articles where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA.

If the PGT’s written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT’s written consent should be obtained prior to filing articles.

For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT’s section of the Ministry of the Attorney General’s website at: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

NAICS Code

The North American Industry Classification System (NAICS) code is a 2 to 6 digit number based on the main activity of your corporation or other entity. You must select the primary code that best describes the main activity of your corporation or other entity. For example, a code for providing community services could be “812117 – community outreach”. This information is collected for administrative purposes for corporations and may be shared with other government bodies for the purpose of administering their programs under the authority of the Business Regulation Reform Act, 1994; it does not appear on the public record. However, the NAICS code is also required under the

Business Names Act and Limited Partnerships Act, in which case the NAICS code does appear on the public record.

If you are filing online, you may type the word associated with your main activity and the electronic business registration system will provide a code that you may select to complete that field. To view a complete list of NAICS codes please visit Statistic Canada's website at: <https://www150.statcan.gc.ca/n1/en/catalogue/12-501-X>

If you are filing in paper, please refer to the list of activities from NAICS (the above link) that best describes the primary activity and then indicate your primary activity code from the link in the form.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel. If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS).

The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

7. Corporate Name

The name of the amalgamated corporation may be identical to the name of one of its amalgamating corporations (section 11 of the Names and Filing Regulation under the ONCA). Where the name of the amalgamated corporation will be identical to the name of one of its amalgamating corporations, a Nuans name search report is not required to support the Articles of Amalgamation. PGT consent may be required (see above – Public Guardian and Trustee – Charities). It is the responsibility of the corporation to ensure the name complies with the ONCA and regulations. For more information on name requirements, see Notice – ONCA – Incorporating a Not-for-Profit Corporation.

8. Directors

The directors manage or supervise the management of the activities and affairs of the corporation (section 21 of the ONCA). The board of directors of a corporation must consist of at least three individuals (subsection 22 (1) of the ONCA).

The Articles of Amalgamation may set out a fixed number of directors or a minimum and maximum number of directors (floating board) (subsections 22 (2) and 22 (3) of the ONCA). Directors must be at least 18 years of age (subsection 23 (1) of the ONCA).

9. Special Provisions

Special provisions deal with matters of corporate governance. Different special provisions are required for charitable and non-charitable corporations. For more information on special provisions, see Notice – ONCA – Incorporating a Not-for-Profit Corporation.

10. Effective Date

When Articles of Amalgamation are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA. The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

11. Ontario Corporation Number (OCN)

Upon amalgamation, the Ministry assigns the amalgamated corporation a new OCN, which is unique to that corporation. It cannot be transferred to another corporation, nor can a corporation ever change its corporation number. The amalgamated corporation is assigned a new number which cannot be identical to that of an amalgamating corporation.

12. Existing Business Name Registration

Business names (operating names) registered under the Business Names Act for each of the amalgamating corporations will be amended to update the registrant information, and the Registrar will issue a Certificate of Registration showing the amalgamated corporation as the registrant. A copy of the Certificate of Registration will be emailed to the official email address provided. If the amalgamated corporation will not be carrying on its business activities under the business names, if any, the corporation may cancel the business name registration. For more information on how to cancel a business name registration, see [Notice – BNA – Registering a Business Name](#).

13. File Articles of Amalgamation by Mail

To file Articles of Amalgamation by mail, go online and download the [ONCA Articles of Amalgamation – Form Number 5272](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment and supporting documents. You will need:

1. **Articles of Amalgamation:** One set of completed articles in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key of the applicant corporation**
3. **Corporate name and Ontario Corporation Number (OCN) of the applicant corporation and other amalgamating corporations**
4. **Date of adoption by members (amalgamation agreement)**
5. **Schedule A** Attach a copy of the signed statutory declaration of a director or an officer of each amalgamating corporation as required by subsection 112 (2) of the ONCA
6. **Schedule B** Attach a copy of the signed amalgamation agreement that has been duly adopted by the members of each amalgamating corporation as required by section 111 of the ONCA. The agreement must include all the terms and means of effecting the amalgamation as set out in subsection 110 (2) of the ONCA
7. **An Ontario-biased or weighted Nuans name search report, if the proposed name is not the name of one of the amalgamating corporations** (see above – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
8. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
 - A NAICS business activity code (see above – NAICS Code)
9. **Date of Articles of Amalgamation** You must select a preferred date; however, the earliest effective date would be the date the application is received, in order, by the ministry. You may choose a future date up to 30 days ahead (see above – Effective Date)
10. **Registered office address of the amalgamated corporation** This must be a physical location in Ontario. A P.O. Box is not acceptable
11. **Number of directors of the amalgamated corporation, their names and addresses for service** (see above – Directors)
12. **Purposes** The corporation must have a non-profit purpose
 - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more of the non-profit purposes of the corporation
 - **Charitable:** must set out exclusively charitable purposes
13. **Special provisions** These deal with matters of corporate governance. The only special provision required for non-charitable corporations is a "non-profit" provision, which will automatically be set out in the approved form.

Several special provisions are required for charitable corporations; these will automatically be set out on the approved form (see above – Special Provisions)

14. **Consent, if required** for similar name (see below – Consent)
15. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Important – Additional Required Documents and Information

You may also need to obtain:

- Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
- Consent(s) of the Public Guardian and Trustee (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

Mailing Address:

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When Articles of Amalgamation are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the

transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. The corporation is also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

14. Related Legislation

Business Names Act
Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 15-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles of Continuance

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Articles of Continuance Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. Supporting Documents – Additional Information
5. General Information
6. Corporate Name
7. Directors
8. Special Provisions
9. Effective Date
10. Ontario Corporation Number (OCN)
11. File Articles of Continuance by Mail
12. Related Legislation

Articles of Continuance under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) must be completed and filed to continue an extra-provincial corporation into Ontario under the ONCA (transfer out of the original jurisdiction). These articles are also required to continue Ontario corporations, other than co-operative corporations, under the ONCA. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director. Upon continuance, the corporation becomes a not-for-profit corporation subject to the ONCA and regulations.

An extra-provincial corporation that wishes only to operate in Ontario (as opposed to continuing/transferring from another jurisdiction to Ontario) does not apply for Articles of Continuance. For more information on registration requirements for extra-provincial corporations seeking to operate or carry on business and other activities in Ontario, see [Notice – EPCA – Extra-Provincial Corporations Licences and Filings](#).

1. How to File Articles of Continuance Online

You can file Articles of Continuance online directly with the Ministry through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for filing Articles of Continuance online, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN)**, if previously assigned (see below – Ontario Corporation Number)
2. **Administrative information** (not shown on public record):
 - Contact information: name, email address
 - An official email address for the corporation, unless previously provided
 - A NAICS business activity code (see below – NAICS Code)
3. **An Ontario-biased or weighted Nuans name search for the proposed name** (see below – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
4. **Registered office address** This must be a physical location in Ontario. A P.O. Box is not acceptable
5. **Number of directors, their names and addresses for service** (see below – Directors)
6. **Purposes** The corporation must have a non-profit purpose
 - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more non-profit purposes of the corporation
 - **Charitable:** must set out exclusively charitable purposes (see below – Charitable and Other Public Benefit Corporations)
7. **Special provisions** These deal with matters of corporate governance. The only special provision required for non-charitable corporations is a "non-profit" provision, which will automatically form part of your articles. Several special provisions are required for charitable corporations; these will automatically form part of the articles (see below – Special Provisions)
8. **Date of Articles of Continuance** Articles will be dated the date received by the Ministry in accordance with the applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
9. **A valid credit or debit card ready to pay the filing [fee](#)**
10. **Copy of the incorporating document**, together with all amendment to the document, certified by the appropriate official (see below – Certified Copy of the Incorporating Document)
11. **Extra-provincial corporations also require:**
 - **Authorization to Continue** issued by the appropriate officer of the incorporating jurisdiction that indicates that the corporation is authorized under the laws of that jurisdiction to apply for Articles of Continuance in Ontario (see below – Letter of Satisfaction, Certificate of Continuance or Other Document)

- **Legal opinion if the corporation is applying from a jurisdiction outside Canada**, to the effect that the laws of the jurisdiction to which the corporation is subject authorize the corporation to apply for continuance (see below – Legal Opinion)
- **Governing jurisdiction** This is the name of the jurisdiction that the corporation is leaving
- **Original date of incorporation or amalgamation**, if the corporation was not previously assigned an Ontario Corporation Number (OCN)
- **Authorization date** This is the date that the continuation was properly authorized under the laws of the jurisdiction currently governing the corporation
- **Confirmation of the required statements** (see below – Required Statements)

12. Ontario corporations also require:

- **Certified copy of special resolution or court order** You must upload a copy of the special resolution authorizing the directors to apply for a Certificate of Continuance, or a certified copy (or notarial copy of the certified copy) of the court order waiving the requirement for a special resolution (see below – Certified Copy of Special Resolution or Court Order)
- **Authorization date** This is the date of the special resolution or court order

Note: Social companies that are dissolved may apply for Articles of Continuance only by email in accordance with the [Notice – Filing Methods and Requirements](#) or by mail in accordance with the requirements in this Notice; see below – File Articles of Continuance by Mail.

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
 - Consent(s) of the Public Guardian and Trustee (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the

notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report.

3. Documents Issued by the Ministry

When Articles of Continuance are completed, you will receive your documents by email:

1. The Certificate of Continuance – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Continuance – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. Company key needed for future filings (see [Notice – Company Key](#))
5. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified, except for the company key which is sent only to the official corporation email address. Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file Articles of Continuance by mail, see below – File Articles of Continuance by Mail.

4. Supporting Documents – Additional Information

Nuans Name Search

An Ontario-biased or weighted Nuans name search report is required. The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed. It is the applicant’s responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see [Notice – ONCA – Incorporating a Not-for-Profit Corporation](#)).

The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier. You may wish to allow for additional time because if the Nuans report has expired before the articles are endorsed, a valid Nuans report must be obtained to complete the filing. The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

Certified Copy of the Incorporating Document

Articles of Continuance must be supported by a copy of the incorporating document, together with all amendments to the document, certified by the officer of the incorporating jurisdiction (in the case of an extra-provincial corporation) or the officer in Ontario (in the case of an Ontario corporation) who is authorized to do so.

Consents

Consents to a corporate name may be required under the ONCA and regulations.

Written consent from the PGT may be required in different circumstances: where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA; where a charitable corporation is making changes to its purposes under section 27 of the Names and Filings Regulation; or where certain prohibited and restricted words are included in the corporate name under section 2 of the Names and Filings Regulation. For more information, see below – Public Guardian and Trustee – Charities. The corporation is responsible for obtaining all necessary consents, retaining them at the registered office and providing them in accordance with any notice from the Director.

Additional Supporting Documents Required for Extra-Provincial Corporations

Legal Opinion

Articles of Continuance filed by an extra-provincial corporation from outside Canada must be accompanied by a legal opinion to the effect that the laws of the non-Canadian jurisdiction authorize the corporation to apply for continuance. The legal opinion must be from an individual lawyer (not a law clerk or law firm) qualified to practice in the non-Canadian jurisdiction, and it must be on letterhead paper, signed the lawyer. If the corporation is incorporated or continued under the laws of another Canadian jurisdiction, it does not need to obtain this legal opinion.

Letter of Satisfaction, Certificate of Continuance or Other Document

Articles of Continuance filed by an extra-provincial corporation must be supported by a letter of satisfaction, certificate of continuance or other document (e.g. authorization to continue) issued by the proper officer of the jurisdiction in which the corporation is

currently incorporated or continued, indicating that corporation is authorized under the laws of the jurisdiction to apply for Articles of Continuance in Ontario. Articles of Continuance do not have to be supported a letter of satisfaction, certificate of continuance or other document if there is no authority under the laws of the incorporating jurisdiction to issue any of the documents. In that case, the Articles of Continuance must be supported by a legal opinion of a lawyer qualified to practice in that jurisdiction indicating that there is no such authority.

Additional Supporting Documents Required for Ontario Corporations

Certified Copy of Special Resolution or Court Order

Articles of Continuance filed by an Ontario corporation must be supported by a certified copy of the special resolution authorizing the directors of the corporation to apply for a Certificate of Continuance

In the case of a social company as defined in the Corporations Act, the Articles must be supported by the above-noted special resolution or a certified copy of a court order, or a notarial copy of that certified copy of a court order, waiving the requirement for a special resolution (see section 2.1 of the Corporations Act).

“Social company” means a company that has objects (purposes) in whole or in part of a social nature (section 1 of the Corporations Act). Other terms commonly used to refer to social companies include “social club” and “social club with share.”

A social company that does not continue under the ONCA, the Business Corporations Act, or the Co-operative Corporations Act by the fifth anniversary of the day section 2.1 of the Corporations Act comes into force, will be dissolved on the day after that fifth anniversary.

5. General Information

Signature Requirements

The Articles of Continuance must be signed by two officers or directors, or an officer and a director, of the corporation.

Set out the name and position of the signatories (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

NAICS Code

The North American Industry Classification System (NAICS) code is a 2 to 6 digit number based on the main activity of your corporation or other entity. You must select the primary code that best describes the main activity of your corporation or other entity. For example, a code for providing community services could be “812117– community outreach”. This information is collected for administrative purposes for corporations and may be shared with other government bodies for the purpose of administering their programs under the authority of the Business Regulation Reform Act, 1994; it does not appear on the public record. However, the NAICS code is also required under the Business Names Act and Limited Partnerships Act, in which case the NAICS code does appear on the public record.

If you are filing online, you may type the word associated with your main activity and the electronic business registration system will provide a code that you may select to complete that field. To view a complete list of NAICS codes please visit Statistics Canada’s website at: <https://www150.statcan.gc.ca/n1/en/catalogue/12-501-X>

If you are filing in paper, please refer to the list of activities from NAICS (the above link) that best describes the primary activity and then indicate your primary activity code from the link in the form.

Charitable and Other Public Benefit Corporations

Public benefit corporations are a special type of not-for-profit corporation under ONCA, and special rules apply to them. Public benefit corporations include all charitable corporations and some non-charitable corporations that receive outside funding.

For more information, please see Notice – ONCA – Incorporating a Not-for-Profit Corporation.

Public Guardian and Trustee – Charities

Where a charitable corporation makes changes to its purposes in its Articles of Continuance, the articles are required to contain the following statement referred to in subsection 24 (1) of the Names and Filing Regulation:

All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

In general terms, the statement provides that only funds and property received by the charitable corporation **after** the articles become effective can be applied to the amended purposes. If the articles do not include the statement, the written consent of

the Public Guardian and Trustee is required as provided in section 27 in the Names and Filings Regulation.

In addition, written consent of the PGT is required to file the articles where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation.

In relation to both charitable and non-charitable corporations, written consent of the PGT is required where the following words are to form part of the corporate name (section 2 of the Names and Filing Regulation):

- “Foundation” or “fondation”, if the word suggests that the corporation is a charity.
- “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words.

If the PGT’s written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT’s written consent should be obtained prior to filing articles.

For information about the duties and responsibilities of charitable corporations, see the PGT’s section of the Ministry of the Attorney General’s website at:
<https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Required Statements

The corporation is required to confirm that it is to be continued under the ONCA to the same extent as if it had been incorporated under the ONCA. The corporation must also confirm that it has complied with subsection 114 (2) or 115 (4) of the ONCA, as applicable.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel. If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrs.info. If you would like to be referred to a lawyer, you may submit a request to

the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

6. Corporate Name

It is the responsibility of the corporation to ensure the name for an Ontario not-for-profit corporation complies with the ONCA and Name and Filings Regulation. For information on name requirements, see Notice – ONCA – Incorporating a Not-for-Profit Corporation.

If the corporation has ever operated in Ontario, before filing the Articles of Continuance, please ensure that you update any corporate name change by filing an amended licence under the Extra-Provincial Corporations Act or a Notice of Change under the Corporations Information Act, as applicable. For more information, see Notice – EPCA – Extra-Provincial Corporations Licences and Filings, or [Notice – CIA – Filing an Initial Return and Notice of Change – Extra-Provincial Corporations](#).

7. Directors

The directors manage or supervise the management of the activities and affairs of a not-for-profit corporation (section 21 of the ONCA). A corporation must have at least three directors (subsection 22 (1) of the ONCA).

The Articles of Continuance may set out a fixed number of directors or a minimum and maximum number of directors (floating board) (subsections 22 (2) and 22 (3) of the ONCA). Each director must be at least 18 years of age (subsection 23 (1) of the ONCA). A director of a corporation is not required to be a member of the corporation unless the by-laws provide otherwise (subsection 23 (2) of the ONCA).

8. Special Provisions

Special provisions deal with matters of corporate governance. Different special provisions are required for charitable and non-charitable corporations. For more information, see Notice – ONCA – Incorporating a Not-for-Profit Corporation.

9. Effective Date

When Articles of Continuance are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA.

The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

10. Ontario Corporation Number (OCN)

Upon continuance, the corporation will be assigned an OCN (unless the corporation previously operated in Ontario and already has an OCN).

The OCN is unique to the corporation. It cannot be transferred to another corporation, nor can a corporation change its OCN. When corporations amalgamate, the amalgamated corporation is assigned a new OCN.

If the corporation was previously assigned an OCN before applying for continuance, it is very important to provide it. For example, if the corporation previously operated in Ontario, it would have received an OCN and must provide it when filing Articles of Continuance, along with the company key for that corporation; contact ServiceOntario for information on filing Articles of Continuance in these circumstances at 416-314-8880 or toll-free at 1-800-361-3223. Otherwise, a second OCN may be inadvertently assigned, which may lead to compliance action.

11. File Articles of Continuance by Mail

To file Articles of Continuance by mail, go online and download the [ONCA Articles of Continuance – Form Number 5274](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment. You will need:

1. **Articles of Continuance** One set of completed articles in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation, if previously assigned
3. **Corporate name and Ontario Corporation Number (OCN)**, if previously assigned (see above – Ontario Corporation Number)
4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation, unless previously provided
 - A NAICS business activity code (see above – NAICS Code)
5. **An Ontario-biased or weighted Nuans name search for the proposed name** (see above – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched

- The date of the report
6. **Registered office address** This must be a physical location in Ontario. A P.O. Box is not acceptable
 7. **Number of directors, their names and addresses for service** (see above – Directors)
 8. **Purposes** The corporation must have a non-profit purpose
 - **Not-for-profit:** any non-profit purpose that is not unlawful may be set out as the first purpose. Commercial purposes can be included only to advance or support one or more of the non-profit purposes of the corporation
 - **Charitable:** must set out exclusively charitable purposes (see above – Charitable and Other Public Benefit Corporations)
 9. **Special provisions** These deal with matters of corporate governance. The only special provision required for non-charitable corporations is a “non-profit” provision, which will automatically be set out on the approved form. Several special provisions are required for charitable corporations; these will automatically be set out on the approved form (see above – Special Provisions)
 10. **Date of Articles of Continuance** You must select a preferred date; however, the earliest effective date would be the date the application is received, in order, by the ministry. You may choose a future date up to 30 days ahead (see above – Effective Date)
 11. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution
 12. **Copy of the incorporating document**, together with all amendments to the document, certified by the appropriate official of the incorporating jurisdiction (see above – Certified Copy of the Incorporating Document)
 13. **Extra-provincial corporations also require:**
 - **Authorization to Continue or other document** issued by the appropriate officer of the incorporating jurisdiction that indicates that the corporation is authorized under the laws of that jurisdiction to apply for Articles of Continuance in Ontario (see above – Letter of Satisfaction, Certificate of Continuance or Other Document)
 - **Legal opinion if the corporation is applying from a jurisdiction outside Canada**, to the effect that the laws of the jurisdiction to which the corporation is subject authorize the corporation to apply for continuance (see above – Legal Opinion)
 - **Governing jurisdiction** This is the name of the jurisdiction that the corporation is leaving
 - **Original date of incorporation or amalgamation**, if the corporation was not previously assigned an Ontario Corporation Number (OCN)
 - **Authorization date** This is the date that the continuation was properly authorized to continue under the laws of the other jurisdiction
 - **Confirmation of the required statements** (see above – Required Statements)

14. Ontario corporations also require:

- **Certified copy of special resolution or court order** You must upload a copy of the special resolution authorizing the directors to apply for a Certificate of Continuance, or a certified copy (or notarial copy of the certified copy) of the court order waiving the requirement for a special resolution (see above – Certified Copy of Special Resolution or Court Order)
- **Authorization date** This is the date of the special resolution or court order

Important – Additional Required Documents and Information

You may also need to obtain:

- Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
- Consent(s) of the Public Guardian and Trustee (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report.

Mailing Address

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When Articles of Continuance are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be

provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

12. Related Legislation

Business Names Act
Corporations Information Act
Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 16-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Restated Articles of Incorporation

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Restated Articles of Incorporation Online
 2. Required Documents and Information
 3. Documents Issued by the Ministry
 4. Supporting Documents – Additional Information
 5. General Information
 6. Effective Date
 7. File Restated Articles of Incorporation by Mail
 8. Related Legislation
-

Restated Articles of Incorporation under the Ontario Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) are filed to consolidate all amendments and the original articles into one set of articles. Restated Articles of Incorporation supersede the original Articles of Incorporation and all amendments made to them (subsection 109 (4)). The directors of the corporation may restate the articles of incorporation as amended at any time, and must do so when required by the Director under the ONCA. A corporation is not permitted to restate its articles under section 109 unless the articles are in conformity with the ONCA and regulations (subsection 207 (5)). Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File Restated Articles of Incorporation Online

You can file Restated Articles of Incorporation online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for filing Restated Articles of Incorporation, have the following documents and information ready:

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record)

- Contact information: name, email address
- 3. **Date of Restated Articles of Incorporation** Articles will be dated the date received by the Ministry in accordance with the applicable requirements. A future date is not permitted (see below – Effective Date)
- 4. **Purposes**, as set out in the Articles of Incorporation and all amendments made to them
- 5. **Special provisions**, as set out in the Articles of Incorporation and all amendments made to them
- 6. **Be ready to confirm the following statement:** These Restated Articles of Incorporation correctly set out, without any change, the corresponding provisions of the Articles of Incorporation as amended and supersede the original Articles of Incorporation and all amendments made to them
- 7. **A valid credit or debit card ready to pay the filing [fee](#)**

Note: You are not required to provide information such as the corporation's registered office address, NAICS business activity code, director/officer information, etc. because this information is in the Ministry records, based on the most recent filings by the corporation. If the information has changed, you must file a Notice of Change before filing Restated Articles of Incorporation. For more information, please see [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

Important – Additional Required Documents and Information

1. You may also need to obtain consent of the Public Guardian and Trustee (see below – Supporting Documents)
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents.

3. Documents Issued by the Ministry

When the Restated Articles of Incorporation are completed, you will receive your documents by email:

1. The Restated Certificate of Incorporation – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Restated Articles of Incorporation – this is the copy of the official articles recorded by the Ministry
3. Payment receipt
4. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified. Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file Restated Articles of Incorporation by mail, see below – Filing Restated Articles of Incorporation by Mail.

4. Supporting Documents – Additional Information

Consent

Public Guardian and Trustee (PGT) consent may be required (see below – Public Guardian and Trustee – Charities).

5. General Information

Signature Requirements

The Restated Articles of Incorporation must be signed by two officers or directors, or an officer and a director, of the corporation. Set out the name and position of the signatories (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the

LSRS is available at www.lsr.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

Public Guardian and Trustee – Charities

Written consent of the PGT is required to file the articles where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA.

If the PGT's written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT's written consent should be obtained prior to filing articles.

For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT's section of the Ministry of the Attorney General's website at: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

6. Effective Date

When Restated Articles of Incorporation are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA. The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements.

7. File Restated Articles of Incorporation by Mail

To file Restated Articles of Incorporation by mail, go online and download the required [ONCA Restated Articles of Incorporation – Form Number 5273](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the required signatures, and mail it to the Ministry at the address below with your payment. You will need:

1. **Restated Articles of Incorporation** One set of completed articles in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative information** (not shown on public record)
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Date of Restated Articles of Incorporation** Articles will be dated the date received by the Ministry in accordance with the applicable requirements. A future date is not permitted (see above – Effective Date)
6. **Purposes**, as set out in the Articles of Incorporation and all amendments made to them
7. **Special provisions**, as set out in the Articles of Incorporation and all amendments made to them
8. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Note: You are not required to provide information such as the corporation's registered office address, NAICS business activity code, director/officer information, etc. because this information will already be current in the Ministry records, based on the most recent filings by the corporation. If you wish to change this information, you may wish to file a Notice of Change before filing Restated Articles of Incorporation. For more information, please see Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations.

Important – Additional Required Documents and Information

You may also need to obtain consent of the Public Guardian and Trustee (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents.

Mailing Address: Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When Restated Articles of Incorporation are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

8. Related Legislation

Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 17-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Notice Concerning Winding Up

Effective Date: This Notice is effective on October 19, 2021.

1. How to File a Notice Concerning Winding Up Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. General Information
5. File a Notice Concerning Winding Up by Mail
6. Related Notices and Legislation

A corporation under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) being wound up voluntarily or by order of the court must complete and file a Notice Concerning Winding Up. The processes involved are different for each. Sections 123 to 134 of Ontario's apply to corporations being wound up voluntarily. Section 136 to 147 of the ONCA apply to corporations being wound up by order of the court. Sections 149 to 165 apply to corporations being wound up either voluntarily or by order of the court. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File a Notice Concerning Winding Up Online

You can file a Notice Concerning Winding Up online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents are filed in a timely manner. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

Voluntary Winding Up

To prepare for filing a Notice Concerning Winding Up under subsection 123 (4) (Notice of Special Resolution) or subsection 134 (2) (Liquidator's Notice of Holding a Meeting) of the ONCA, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record)
 - Contact information: name, email address
3. **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation**
4. **Date of Appointment of Liquidator**
5. **A Notice of Special Resolution under subsection 123 (4) also requires:**
 - **Date of the resolution** The date that the special resolution was passed/consented to by the members to require the corporation to be wound up voluntarily
6. **Liquidator's notice of holding a meeting under subsection 134 (2) also requires:**
 - **Date of members' meeting** The date the meeting of the members of the corporation was held pursuant to subsection 134 (1). The liquidator must file this notice within 10 days after the meeting is held
7. **A valid credit or debit card ready to pay the filing [fee](#)**

Note: Under subsection 134 (3) of ONCA, the corporation will be dissolved three months after the date of the filing of the notice, unless a court makes an order deferring the date under 134 (4) and a certified copy of the order is filed with the Ministry. If a court order is made under subsection 134 (4) of the ONCA during the voluntary winding up to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 134 (5), file the court order as set out below – Court-Ordered Winding Up, Notice of Court Order.

Important – Additional Required Documents and Information

During the transaction, you will be prompted to print or save a PDF copy of the Notice to have it signed by the required person(s) (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

Court-Ordered Winding Up

To prepare for filing a Notice Concerning Winding Up under subsection 139 (4) (Notice of Liquidator's Appointment), or subsections 134 (6) or 147 (2) (Notice of Court Order)

of the ONCA, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative Information** (not shown on public record)
 - Contact information: name, email address
3. **Notice of Liquidator's Appointment under subsection 139 (4) also requires:**
 - **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation** The Liquidator must file this Notice immediately after being appointed
 - **Date of Appointment of Liquidator by the court**
4. **Notice of Court Order under subsection 134 (6) or 147 (2) also requires:**
 - **Date of dissolution**, as ordered by the court under subsection 134 (4), 134 (5) or 147 (1)
 - **Certified copy of the court order** (or notarial copy of the certified copy) This must be filed within 10 days after the order was made
5. **A valid credit or debit card ready to pay the filing fee**

Note: If a court order must be filed as part of a voluntary winding-up under subsection 134 (4) to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 134 (5), file the court order as set out above – Court-Ordered Winding Up, Notice of Court Order.

Important – Additional Required Documents and Information

During the transaction, you will be prompted to print or save a PDF copy of the Notice to have it signed by the required person(s) (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements).

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

3. Documents Issued by the Ministry

When the filings are completed, you will receive the following documents by email:

1. Filing information
2. Payment receipt
3. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified.

Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file a Notice Concerning Winding Up by mail, see below – File a Notice Concerning Winding Up by Mail.

4. General Information

Signature Requirements

Notices must be signed by two officers or directors, or an officer and a director, of the corporation if filed under subsection 123 (4) of ONCA. Notices must be signed by the liquidator if filed under subsection 134 (2) or 139 (4) of ONCA. Set out the name and position of the signatory (see Notice – Filing Methods and Requirements).

A filing of a certified copy or a notarial copy of a certified copy of a court order under subsections 134 (6) or 147 (2) does not require a signature.

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca.

Please refer to the BCA for details governing business corporations in Ontario. The BCA is available at www.ontario.ca/laws.

Publishing Notices

Corporations are no longer required to publish notices in the Ontario Gazette. The Director may publish this Notice under subsection 203 (4) of the ONCA.

5. File a Notice Concerning Winding Up by Mail

To file a Notice Concerning Winding Up by mail, go online and download the required [ONCA Notice Concerning Winding Up – Form Number ON00053](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment.

Voluntary Winding Up

To file a Notice Concerning Winding Up under subsection 123 (4) (Notice of Special Resolution) or subsection 134 (2) (Liquidator's Notice of Holding a Meeting) of the ONCA, you will need:

1. **Notice Concerning Winding Up** One set in approved form (see above link), signed by the required person(s) (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative Information** (not shown on public record)
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation**
6. **Date of Appointment of Liquidator**
7. **Notice of Special Resolution under subsection 123 (4) also requires:**
 - **Date of the resolution** The date that the special resolution was passed/consented to by the members to require the corporation to be wound up voluntarily. The corporation must file this notice within 10 days' after the resolution has been passed.
8. **Liquidator's notice of holding a meeting under subsection 134 (2) also requires:**
 - **Date of members' meeting** The date the meeting of the members of the corporation was held pursuant to subsection 134 (1). The liquidator must file this notice within 10 days after the meeting is held

9. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Note: Under subsection 134 (3) of ONCA, the corporation will be dissolved three months after the date of the filing of the notice, unless a court makes an order deferring the date under 134 (4) and a certified copy of the order is filed with the Ministry. If a court order is made under subsection 134 (4) of the ONCA during the voluntary winding up to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 134 (5), file the court order as set out below – Court-Ordered Winding Up, Notice of Court Order.

Important – Additional Required Documents and Information

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

Court-Ordered Winding Up

To file a Notice Concerning Winding Up under subsection 139 (4) (Notice of Liquidator's Appointment), or subsections 134 (6) or 147 (2) (Notice of Court Order) of the ONCA, you will need:

1. **Notice Concerning Winding Up** One set in approved form (see above link), signed by the required person(s) (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative Information** (not shown on public record)
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Notice of Liquidator's Appointment under subsection 139 (4) also requires:**
 - **Liquidator's full name and address for service, or if the liquidator is a corporation, its corporate name, OCN and the name and position of the person acting on behalf of the corporation** The Liquidator must file this Notice immediately after being appointed
 - **Date of Appointment of Liquidator by the court** The liquidator must file this Notice immediately after being appointed.
6. **Notice of Court Order under subsection 134 (6) or 147 (2) also requires:**

- **Date of dissolution**, as ordered by the court under subsection 134 (4), 134 (5) or 147 (1)
 - **Certified copy of the court order** (or notarial copy of the certified copy) This must be filed within 10 days after the order was made
7. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Note: If a court order must be filed as part of a voluntary winding-up under subsection 134 (4) to defer the date of dissolution, or a court order is made dissolving the corporation under subsection 134 (5), file the court order as set out above – Court-Ordered Winding Up, Notice of Court Order.

Important – Additional Required Documents and Information

Note: The corporation must keep a properly executed version of the Notice, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

Mailing Address:

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When the filings are complete, you will receive a record of the information filed by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether

manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

6. Related Legislation

Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 18-001

Notice – Not-for-Profit Corporations Act, 2010 – Applying for Authorization to Continue out of the ONCA

Effective Date: This Notice is effective on October 19, 2021.

1. How to File an Application for Authorization to Continue out of the ONCA Online
 2. Required Documents and Information
 3. Documents Issued by the Ministry
 4. Supporting Documents – Additional Information
 5. General Information
 6. Effective Date
 7. Operating in Ontario after Continuing in Another Jurisdiction
 8. File an Application for Authorization to Continue out of the ONCA by Mail
 9. Related Legislation
-

A corporation under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) that seeks to continue in a jurisdiction outside Ontario, or under the Co-operative Corporations Act must complete and file an Application for Authorization to Continue out of the ONCA.

Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

An Ontario corporation that wishes to operate in another jurisdiction but remain an Ontario not-for-profit corporation and keep its registered office in Ontario should not complete an Application for Authorization to Continue out of the ONCA. The corporation should instead contact the other jurisdiction for information on operating in that jurisdiction while remaining an Ontario corporation subject to the ONCA.

1. How to File an Application for Authorization to Continue out of the ONCA Online

You can file an Application for Authorization to Continue out of the ONCA online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario.

You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for filing an Application for Authorization to Continue out of the ONCA, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record):
 - Contact information: name, email address
3. **A valid credit or debit card ready to pay the filing [fee](#)**
4. **Only required for corporations applying to continue in a jurisdiction outside Ontario**
 - **Be ready to confirm:**
 - If the corporation is applying to continue in another Canadian jurisdiction or a jurisdiction outside Canada
 - The name of that jurisdiction
 - The required statements (see below – Required Statements)
 - The application has been authorized by a special resolution
 - **Legal opinion**, unless the corporation is applying to continue in another Canadian jurisdiction (see below – Legal Opinion)
5. **Only required for corporations applying to continue under the Co-operative Corporations Act:**
 - **Be ready to confirm:**
 - The required statements (see below – Required Statements)
 - The application has been authorized by a special resolution

Important – Additional Required Documents and Information

1. You may also need to obtain consent of the Public Guardian and Trustee (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the application to have it signed by two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the application, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents.

3. Documents Issued by the Ministry

When the filings are completed, you will receive the following documents by email:

1. The Certificate of Authorization – this is the endorsement of the authorization; the certificate sets out the corporation name, Ontario Corporation Number (OCN), and effective date
2. Application for Authorization to Continue out of the ONCA – this is a copy of your official authorization recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified.

Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file by mail, see below – File an Application for Authorization to Continue out of the ONCA by Mail.

4. Supporting Documents – Additional Information

Consents

Written consent of the PGT is required to file the application if the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA. If the PGT’s written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT’s written consent should be obtained prior to filing the application.

For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT’s section of the Ministry of the Attorney General’s website at: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Legal Opinion

If the corporation is applying to continue in a jurisdiction outside Canada, the Application for Authorization to Continue out of the ONCA must be accompanied by a legal opinion to the effect that the laws of the that jurisdiction meet the requirements set out in subsection 116 (10) of ONCA. The legal opinion must be on letterhead and signed by an individual lawyer (not a law clerk or law firm) qualified to practice in the other jurisdiction. The legal opinion must refer to each clause under subsection 116 (10), specifically stating that the laws of the other jurisdiction provide in effect that:

- the property of the corporation continues to be the property of the body corporate;
- the body corporate continues to be liable for the obligations of the corporation;
- an existing cause of action, claim or liability to prosecution is unaffected;
- any civil, criminal or administrative, investigative or other action or proceeding pending by or against the corporation may be continued by or against the body corporate; and
- any conviction against, or ruling, order or judgment in favour of or against the corporation may be enforced by or against the body corporate.

5. General Information

Signature Requirements

The Application for Authorization to Continue out of the ONCA must be signed by two officers or directors, or an officer and a director, of the corporation. Set out the name and position of the signatory. An electronic signature is permitted (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Required Statements

If the corporation is applying for authorization to continue in a jurisdiction outside Ontario, it must confirm:

- the application has been authorized by a special resolution of the members;
- the corporation is not in default in filing notices and returns under the Corporations Information Act, and all outstanding fees have been paid
- the property of the corporation continues to be the property of the body corporate;

- the body corporate continues to be liable for the obligations of the corporation;
- an existing cause of action, claim or liability to prosecution is unaffected;
- any civil, criminal or administrative, investigative or other action or proceeding pending by or against the corporation may be continued by or against the body corporate; and
- any conviction against, or ruling, order or judgment in favour of or against the corporation may be enforced by or against the body corporate.

If the corporation is applying for authorization to continue under the Co-operative Corporations Act, it must confirm:

- the application has been authorized by a special resolution of the members; and
- the corporation is not in default in filing notices and returns under the Corporations Information Act, and all outstanding fees have been paid.

Authorization by Members

The corporation must obtain the authorization of its members by special resolution before filing an Application for Authorization to Continue out of the ONCA to continue in a jurisdiction outside Ontario under section 116 of the ONCA, or to continue under the Co-operative Corporations Act under section 117 of the ONCA.

Director's Authorization and Expiry

If the Director endorses an Authorization to Continue out of the ONCA, the authorization will be effective on the date set out in the Certificate of Authorization.

The Director's authorization of an Application for Authorization to Continue out of the ONCA expires six months after the date of endorsement, unless within the six-month period, the corporation is continued under the laws of the other jurisdiction or under the Co-operative Corporations Act, as applicable (subsections 116 (6) and 117 (4) of the ONCA).

If the corporation does not continue in the other jurisdiction or under the Co-operative Corporations Act within the six-month period, it remains an Ontario corporation. A new Application for Authorization to Continue out of the ONCA would be required if the corporation still wishes to continue in another jurisdiction or under the Co-operative Corporations Act after the authorization expires.

Requirements after Continuance

If the corporation continues to another jurisdiction, the corporation is required to file with the Director a copy of the instrument of continuance issued to it by the other jurisdiction within 60 days after its issuance (subsection 116 (7) of ONCA). This is not required if

the corporation has continued under the Co-operative Corporations Act. The corporation will appear on the public record as an ONCA corporation until the corporation files a copy of the instrument of continuance with the Director.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the BCA for details governing business corporations in Ontario. The BCA is available at www.ontario.ca/laws.

6. Effective Date

The ONCA ceases to apply to the corporation on the date upon which the corporation is continued under the laws of the other jurisdiction or the Co-operative Corporations Act, as applicable.

7. Operating in Ontario after Continuing in Another Jurisdiction

For information on corporations from other Canadian jurisdictions operating in Ontario, see [Notice – CIA – Filing an Initial Return and Notice of Change – Extra-provincial Corporations](#). For information on foreign extra-provincial corporations operating in Ontario, see [Notice – EPCA – Extra-Provincial Corporations Licences and Filings](#).

8. File an Application for Authorization to Continue out of the ONCA by Mail

To file an application by mail, go online and download the [Application for Authorization to Continue out of the ONCA – Form Number 5275](#). You will be required to provide the email addresses noted below. You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment and supporting documents. You will need:

1. **Application for Authorization to Continue out of the ONCA** One set in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**

4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution
6. **Only required for corporations applying to continue in a jurisdiction outside Ontario**
 - **Be ready to confirm:**
 - If the corporation is applying to continue in another Canadian jurisdiction or a jurisdiction outside Canada
 - The name of that jurisdiction
 - The required statements (see above – Required Statements)
 - The application has been authorized by a special resolution
 - **Legal opinion**, unless the corporation is applying to continue in another Canadian jurisdiction (see above – Legal Opinion)
7. **Only required for corporations applying to continue under the Co-operative Corporations Act:**
 - **Be ready to confirm:**
 - The required statements (see above – Required Statements)
 - The application has been authorized by a special resolution

Important – Additional Required Documents and Information

You may also need to obtain consent of the Public Guardian and Trustee (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the application, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents.

Mailing Address:

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When the filings are complete, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

9. Related Legislation

Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 19-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles of Reorganization

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Articles of Reorganization Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. Supporting Documents – Additional Information
5. Changes to Information
6. General Information
7. Effective Date
8. File Articles of Reorganization by Mail
9. Related Legislation

Articles of Reorganization under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as the NFPCA) must be completed and filed by an Ontario not-for-profit corporation subject to a reorganization order. Under section 119 of the ONCA, "reorganization" means a reorganization pursuant to a court order made under the Bankruptcy and Insolvency Act (Canada) or the Companies' Creditors Arrangement Act (Canada) approving a proposal.

If a corporation is subject to a reorganization, its articles or by-laws may be amended by requirement of the order to effect any change that might be made by an amendment under section 103 of the ONCA (e.g. corporate name, fixed number or minimum/maximum number of directors, purposes of the corporation, etc.). Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

If the court has made an order appointing directors in place of or in addition to the directors then in office, a separate Notice of Change under the Corporations Information Act must be filed after the Articles of Reorganization have been filed. For more information, see [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

1. How to File Articles of Reorganization Online

You can file Articles of Reorganization online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry. You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans

reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed. The Ministry strongly recommends that a draft of the proposed court order be submitted for review at least 7 days before it is filed with the court. If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

2. Required Documents and Information

To prepare for filing Articles of Reorganization, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative information** (not shown on public record):
 - Contact information: name, email address
3. **Certified copy of the court order referred to in subsection 119 (1)** (or notarial copy of the certified copy)
4. **Date of Articles of Reorganization** Articles will be dated the date received by the Ministry in accordance with the applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
5. **Description of changes to articles** Be ready to provide a description of the changes to the articles when prompted during the transaction (see below – Changes to Information).
6. **Be ready to confirm** the terms and conditions of the reorganization, if any, have been complied with, as ordered by the court
7. **A valid credit or debit card ready to pay the filing [fee](#)**
8. **Only required if the articles amend the corporate name:**
 - **An Ontario-biased or weighted Nuans name search report** (see below – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
9. **Only required if the articles amend the fixed number or minimum/maximum number of directors:**
 - **Fixed number or minimum/maximum number of directors**

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
 - Consent(s) of the Public Guardian and Trustee (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature

Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

3. Documents Issued by the Ministry

When the Articles of Reorganization are completed, you will receive the following documents by email:

1. The Certificate of Reorganization – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Reorganization – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. [Terms and conditions](#) for online filing

These documents will be emailed to the official corporation email address and to the contact person specified. Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the "authorizer(s)") and by the corporation and is a mandatory requirement for filing.

To file by mail, see below – File Articles of Reorganization by Mail.

4. Supporting Documents – Additional Information

Nuans Name Search

If the articles include a proposed change to the corporate name, an Ontario-biased or weighted Nuans name search report is required. The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed.

It is the applicant's responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see [Notice – ONCA – Incorporating a Not-for-Profit Corporation](#)).

The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier. You may wish to allow for additional time because if the Nuans report expires before the articles are endorsed, a valid Nuans report must be obtained to complete the filing. The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

Consents

Consents to a corporate name may be required under the ONCA and regulations.

Written consent from the PGT may be required in different circumstances: where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA; where a charitable corporation is making changes to its purposes under section 27 of the Names and Filings Regulation; or where certain prohibited and restricted words are included in the corporate name under section 2 of the Names and Filings Regulation. For more information, see below – Public Guardian and Trustee – Charities.

The corporation is responsible for obtaining all necessary consents, retaining them at the registered office and providing them in accordance with any notice from the Director.

5. Changes to Information

Administrative Information

For information on how to report changes to officer or director information (e.g. address for service, date elected/appointed, date ceased to hold office, officer title), registered office address and administrative information (e.g. official email address for the corporation and North American Industry Classification System (NAICS) business activity code), see Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations.

Directors

If the court makes an order to increase or decrease the fixed number or the minimum/maximum number of the corporation’s directors as set out in the corporation’s

articles (subsection 30 (1) of ONCA), the Articles of Reorganization must include this amendment.

Whenever the number of directors changes within the minimum and maximum number provided for in the articles, a Notice of Change under the Corporations Information Act (CIA) must be completed and filed with the Ministry within 15 days after the change.

If any of the directors (or officers) change, a Notice of Change under the CIA must be completed and filed with the Ministry within 15 days after the change (subsection 4 (1) of the CIA). For more information, see Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations.

Purposes or Special Provisions

Where the court order requires amendments to purposes or special provisions, those amendments must be set out in the Articles of Reorganization.

Clearly state whether the amendment is to add, remove, replace or change a provision in the existing articles and identify the sections, paragraphs or sub-paragraphs you are amending.

Be sure to describe the changes, and not set out the amended version. For example: “the purpose of the corporation described in section 5 is amended to...”

6. General Information

Signature Requirements

The Articles of Reorganization must be signed by two officers or directors, or an officer and a director, of the corporation.

Set out the name and position of the signatories (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Public Guardian and Trustee – Charities

Where a charitable corporation makes changes to its purposes, the articles are required to contain the following statement referred to in subsection 24 (1) of the Names and Filing Regulation under the ONCA:

All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

In general terms, the statement provides that only funds and property received by the charitable corporation **after** the articles become effective can be applied to the amended purposes. If the articles do not include the statement, the written consent of the Public Guardian and Trustee is required as provided in section 27 in the Names and Filings Regulation.

In addition, written consent of the PGT is required to file the articles if the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation.

In relation to both charitable and non-charitable corporations, written consent of the PGT is required where the articles amend the name of the corporation and the following words are to form part of the new corporate name (section 2 of the Names and Filing Regulation):

- “Foundation” or “fondation”, if the word suggests that the corporation is a charity.
- “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words.

If the PGT’s written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT’s written consent should be obtained prior to filing articles. For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT’s section of the Ministry of the Attorney General’s website at:

<https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info.

If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca.

Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

7. Effective Date

When Articles of Reorganization are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of the ONCA.

The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

8. File Articles of Reorganization by Mail

To file Articles of Dissolution by mail, go online and download the required [ONCA Articles of Reorganization – Form Number 5277](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment. You will need:

1. **Articles of Reorganization** One set of completed articles in approved form (see above link), signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **Certified copy of the court order referred to in subsection 119 (1)** (or notarial copy of the certified copy)
6. **Date of Articles of Reorganization** You must select a preferred date; however, the earliest effective date would be the date the application is

received, in order, by the Ministry. You may choose a future date up to 30 days ahead (see above – Effective Date)

7. **Description of changes to articles** Be ready to provide a description of the changes to the articles (see above – Changes to Information).
8. **Be ready to confirm** the terms and conditions of the reorganization, if any, have been complied with, as ordered by the court
9. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution
10. **Only required if the articles amend the corporate name:**
 - **An Ontario-biased or weighted Nuans name search report** (see above – Nuans Name Search). Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
11. **Only required if the articles amend the fixed number or minimum/maximum number of directors:**
 - **Fixed number or minimum/maximum number of directors**

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
 - Consent(s) of the Public Guardian and Trustee (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

Mailing Address

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When Articles of Reorganization are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

9. Related Legislation

Not-for-Profit Corporations Act, 2010
Corporations Information Act

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 20-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles of Revival

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Articles of Revival Online
2. Required Documents and Information
3. Documents Issued by the Ministry
4. Supporting Documents – Additional Information
5. General Information
6. Effective Date
7. File Articles of Revival by Mail
8. Related Legislation

Articles of Revival under Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) must be completed and filed to revive a dissolved corporation where the Director has, by order, cancelled the corporation's Certificate of Incorporation under section 170 of the ONCA or cancelled letters patent under a predecessor of that section. Articles cannot be filed more than 20 years after the date of dissolution. Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File Articles of Revival Online

You can file Articles of Revival online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry. You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario.

You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information

To prepare for filing Articles of Revival online, have the following documents and information ready:

1. **Corporate name and Ontario Corporation Number (OCN)**
2. **Administrative Information** (not shown on the public record)

- Contact information: name, email address
 - An official email address for the corporation
3. **An Ontario-biased or weighted Nuans name search report if the corporation has been dissolved 10 years or more** (see below – Nuans Name Search). A Nuans name search report is not required if the corporation has been dissolved less than 10 years. Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the reportTo change the name of the corporation upon revival, the corporation must file Articles of Amendment after the Articles of Revival are issued. A Nuans name search report will be required.
 4. **Be ready to confirm the required statements** (see below – Required Statements)
 5. **Date of Articles of Revival** Articles will be dated the date received by the Ministry in accordance with the applicable requirements unless you request a future date up to 30 days ahead (see below – Effective Date)
 6. **Name of applicant, together with their interest in the corporation and address for service** (see below – Interested Person).
 7. **A valid credit or debit card ready to pay the filing [fee](#)**

Note: If the corporation's registered office address at the time of dissolution has changed, the corporation must file a Notice of Change to report this upon revival. See [Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations](#).

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
 - Consent(s) to revival (see below – Supporting Documents).

During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by the interested person (i.e. the applicant) prior to filing (see below – Signature Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

3. Documents Issued by the Ministry

When the Articles of Revival are completed, you will receive the following documents by email:

1. The Certificate of Revival – this is the endorsement of the articles; the certificate sets out the corporate name, Ontario Corporation Number (OCN), and effective date
2. Articles of Revival – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. [Terms and Conditions](#) for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified.

Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file by mail, see below – File Articles of Revival by Mail.

4. Supporting Documents – Additional Information

Nuans Name Search

When filing Articles of Revival, an Ontario-biased or weighted Nuans name search report is required if the corporation has been dissolved 10 years or more.

A Nuans name search report is not required if the corporation has been dissolved less than 10 years. If the corporation wishes to change its name upon revival, Articles of Amendment must be filed after the Articles of Revival are issued. A Nuans name search report will be required.

The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed. It is the applicant’s responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see [Notice – ONCA – Incorporating a Not-for-Profit Corporation](#)). The Nuans report must be obtained from a private name search company. The Ministry does not provide this search.

Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at www.nuans.com for a list of registered search

houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier.

You may wish to allow for additional time because if the Nuans report expires before the articles are endorsed, a valid Nuans report must be obtained to complete the filing.

The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

Consents

Consents to Revival

Consents to the revival may be required from the Public Guardian and Trustee (PGT) under sections 26 or 33 of the Names and Filings Regulation made under ONCA, and from the following Ministers under section 33 of that regulation if any one of them has notified the Ministry of Government and Consumer Services that their consent are necessary: the Minister responsible for the Forfeited Corporate Property Act, 2015; the Minister responsible for the Environmental Protection Act; the Minister responsible for the Mining Act, except Part IV of that Act.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

Consents to a Name

Consents to a name may be required under the ONCA and regulations.

The corporation is responsible for obtaining all necessary consents, retaining them at the registered office and providing them in accordance with any notice from the Director.

5. General information

Interested Person

Pursuant to subsection 170 (3) of the ONCA, an “interested person” (e.g. an officer, director or member of the corporation) may apply to revive a corporation that has been dissolved under subsection 170 (2) or a predecessor of it.

If you have questions, contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

Signature Requirements

The Articles of Revival must be signed by the interested person (i.e. the applicant). Set out the name of the signatory and their interest in the corporation (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Time Limit for Revival

The ONCA does not permit an application to revive a corporation that is made more than 20 years after the date of the corporation's dissolution under the ONCA, or a predecessor of it, for default in compliance with a notice given due to: failure to comply with a filing requirement under the Corporations Information Act or failure to pay a fee under the ONCA.

Dissolutions where Revival is not Permitted

If the corporation voluntarily dissolved by filing Articles of Dissolution or was cancelled for cause by the Ministry of Government and Consumer Services, or if it is more than 20 years after the date of dissolution, the corporation may only be revived by a special act of the Legislature (private bill).

For more information, please contact:

Committee Clerk
Standing Committee on Regulations and Private Bills
Legislative Assembly of Ontario
99 Wellesley Street West
Room 1405, Whitney Block
Queen's Park
Toronto, ON
Email: Comm-regsprbills@ola.org
Tel: 416-325-3526
Fax: 416-325-3505

Required Statements

During the transaction you will be required to confirm the following required statements:

- Any outstanding notices and returns required to be filed by the corporation under the Corporations Information Act will be filed immediately upon revival.
- The consent of any required Minister and the Public Guardian and Trustee (if applicable) to the requested revival has been obtained.
- All other defaults of the corporation to the date of dissolution have been remedied and it is not more than 20 years after the date of dissolution.

Corporate Names not Permitted - Identical Names

Under the Names and Filings Regulation, the Ministry may require the name of a corporation to be changed to a number name if the name is not permitted. For example, if the corporation has been dissolved 10 years or more, and the name of the dissolved corporation is identical to the name or former name of another corporation, the dissolved corporation will not be permitted to revive with that name, and a number name will be assigned. To change the name after a Certificate of Revival is issued, the corporation may file Articles of Amendment.

Requirements After Revival

- The corporation must ensure it complies with the requirements of the Corporations Information Act by filing a Notice of Change to report changes to officer or director information, registered office address and administrative information (e.g. official email address for the corporation and North American Industry Classification System (NAICS) business activity code). For more information, see Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations.
- If the corporation held property at the time of dissolution, please refer to subsections 270 (3.1) and (3.2) of the ONCA, the Forfeited Corporate Property Act, 2015 and the Escheats Act, 2015 for information.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel. If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing not-for-profit corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

6. Effective Date

When Articles of Revival are filed with the Ministry, they are endorsed with a certificate and are effective on the date set out in the certificate in accordance with section 201 of

the ONCA. The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the Ministry in accordance with signature and filing requirements under the ONCA, the regulations and the Director's requirements. The applicant may request a date up to 30 days later than this date.

7. File Articles of Revival by Mail

To file Articles of Revival by mail, go online and download the [Articles of Revival ONCA – Form Number 5279](#). You will be required to provide the email addresses noted below.

You must complete this form on a computer, print it, and obtain the appropriate signatures, and mail it to the Ministry at the address below with your payment. You will need:

1. **Articles of Revival** One set of completed articles in approved form (see above link), signed by the interested person (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation. If the applicant for revival is not a director or officer of the corporation, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223
3. **Corporate name and Ontario Corporation Number (OCN)**
4. **Administrative information** (not shown on public record):
 - Contact information: name, email address, telephone number
 - An official email address for the corporation
5. **An Ontario-biased or weighted Nuans name search report if the corporation has been dissolved 10 years or more** (see above – Nuans Name Search). A Nuans name search report is not required if the corporation was dissolved less than 10 years ago. Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report

To change the name of the corporation upon revival, the corporation must file Articles of Amendment after the Articles of Revival are issued. A Nuans name search report will be required
6. **Be ready to confirm the required statements** (see above – Required Statements)
7. **Date of Articles of Revival** You must select a preferred date; however, the earliest effective date would be the date the application is received, in order, by the Ministry. You may choose a future date up to 30 days ahead (see above – Effective Date)
8. **Name of applicant, together with their interest in the corporation and address for service** (see above – Interested Person).

9. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Note: If the corporation's registered office address at the time of dissolution has changed, the corporation must file a Notice of Change to report this upon revival. See Notice – CIA – Filing an Initial Return and Notice of Change – Ontario Corporations.

Important – Additional Required Documents and Information

You may also need to obtain:

- Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
- Consent(s) to revival (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

Mailing Address

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When Articles of Revival are completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to

ensure that all data is accurate and meets the requirements of the ONCA and regulations. You are also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. You may request a date up to 30 days later than this date.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

8. Related Legislation

Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 21-001

Notice – Not-for-Profit Corporations Act, 2010 – Filing Articles (Plan) of Arrangement and Notice to the Director

Effective Date: This Notice is effective on October 19, 2021.

1. How to File Online
2. Required Documents and Information – Notice to the Director with Draft Articles (Plan) of Arrangement
3. Required Documents and Information – Final Articles (Plan) of Arrangement
4. Documents Issued by the Ministry – Final Articles (Plan) of Arrangement
5. Supporting Documents – Additional Information
6. General Information
7. Ontario Corporation Number (OCN)
8. Effective Date
9. File Articles of Arrangement by Mail
10. Related Legislation

A corporation making an application to the court for an order approving an arrangement proposed by the corporation under section 120 of Ontario's Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as NFPCA) must:

- (i) File Notice to the Director of the court application with draft Articles (Plan) of Arrangement; and
- (ii) File final Articles (Plan) of Arrangement after a final court order has been made approving the arrangement under clause 120 (5) (d) of the ONCA.

Filings must be made in the required form and format, and meet all requirements and technical specifications established by the Director.

1. How to File Online

You can file the above-noted (i) Notice to the Director with the draft Articles (Plan) of Arrangement and (ii) final Articles (Plan) of Arrangement online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with the Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry.

You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file this application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing; however, it is your responsibility to ensure that time sensitive documents such as Nuans reports are filed before they expire, and that requested effective dates are valid. ServiceOntario has no access to your drafts until the application is filed.

2. Required Documents and Information – Notice to the Director with Draft Articles (Plan) of Arrangement

Notice to the Director under subsection 120 (4.1) of the ONCA must be filed in accordance with this Notice before obtaining an interim or final court order (see below – Notice to the Director).

To prepare for filing Notice to the Director, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and Ontario Corporation Number (OCN) of the applicant corporation**
2. **Administrative information** (not shown on public record):
 - Contact information: name, email address
3. **Summary of changes** made by the arrangement that will affect the records maintained by the Ministry, including the page numbers of the Plan of Arrangement where the following information is located: the kind of action being taken (e.g. name change, amalgamation, etc.); the names of the affected corporations; their Ontario Corporation Numbers (OCNs); the new proposed corporate name(s), if any; the names and addresses for service of the first directors, the fixed or minimum and maximum number of directors, and registered office of any resulting corporation(s)
4. **A copy of the draft Plan of Arrangement**
5. **A copy of the draft court order if available**; if not available, include the full corporate name of the applicant for the order in the summary of changes

Important

1. You will be contacted by the Ministry if the draft Plan of Arrangement is acceptable for filing, or if any changes are required, for example, to ensure that the Plan is capable of being implemented in the electronic system maintained by the Ministry (see below – Notice to the Director).
2. [Terms and conditions](#) must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

3. Required Documents and Information – Final Articles (Plan) of Arrangement

Before obtaining a final court order under clause 120 (5) (d) of the ONCA and filing Articles of Arrangement, you must file the required Notice and draft Plan of Arrangement in accordance with this Notice (see above – Required Documents and Information – Notice to the Director with Draft Articles (Plan) of Arrangement).

To prepare for filing Articles of Arrangement online, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and OCN of the applicant corporation**
2. **Administrative information** (not shown on public record):
 - Contact information: name, email address
3. **If there is a proposed change to the corporate name, an Ontario-biased or weighted Nuans name search** report (not required in the case of an amalgamation, if the proposed name is identical to the name of one of the amalgamating corporations; see below – Nuans Name Search). Keep the report at the corporation's registered office and file:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
4. **Summary of changes** made by the arrangement that will affect the records maintained by the Ministry, including the page numbers of the Plan of Arrangement where the following information is located: the kind of action being taken (e.g. name change, amalgamation, etc.); the names of the affected corporations; their Ontario Corporation Numbers (OCNs); the new proposed corporate name(s), if any; the names and addresses for service of the first directors; the fixed number or minimum and maximum number of directors, and registered office of any resulting corporation(s)
5. **Date of Articles of Arrangement** Articles will be dated the date received by the Ministry in accordance with applicable requirements unless another date up to 30 days ahead is requested or permitted (see below – Effective Date)
6. **A copy of the Plan of Arrangement**
7. **A certified copy (or notarial copy of the certified copy) of the final court order** referred to in clause 120 (5) (d) of the ONCA
8. **Date the Plan of Arrangement was approved by the court**
9. **Be ready to confirm the following required statements:**
 - The arrangement has been approved by members of the corporation in accordance with section 120 of the ONCA
 - The terms and conditions of the arrangement, if any, have been complied with in accordance with the court order
10. **A valid credit or debit card ready to pay the filing [fee](#)**

Important – Additional Required Documents and Information

1. You may also need to obtain:
 - Consent(s) to the corporate name if required under the ONCA and regulations (see below – Supporting Documents).
 - Consent(s) of the Public Guardian and Trustee (see below – Supporting Documents).
2. During the transaction, you will be prompted to print or save a PDF copy of the articles to have it signed by two officers or directors, or an officer and a director, of the corporation prior to filing (see below – Signature

Requirements). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans name search report (if required).

4. Documents Issued by the Ministry – Final Articles (Plan) of Arrangement

1. The Certificate of Arrangement – this is the endorsement of the articles; if your arrangement involved an amendment or amalgamation, you may also receive additional certificates as applicable
2. Articles of Arrangement – this is a copy of the official articles recorded by the Ministry, endorsed with the above-mentioned certificate
3. Payment receipt
4. Terms and conditions for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified. Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the “authorizer(s)”) and by the corporation and is a mandatory requirement for filing.

To file by mail, see below – File Final Articles (Plan) of Arrangement by Mail.

5. Supporting Documents – Additional Information

Nuans Name Search

If the Articles (Plan) of Arrangement include a proposed change to the corporate name, an Ontario-biased or weighted Nuans name search report is required except in the case of an amalgamation where the proposed name is identical to the name of one of the amalgamating corporations. The Nuans report is a list of existing corporate and business names, as well as trademarks, that are the same or similar to the name being proposed.

It is the applicant's responsibility to check the search report for similar or identical names and to obtain any consent that may be required. Otherwise, this may result in a lawsuit or the corporation may be the subject of a hearing under the ONCA (see [Notice – ONCA – Incorporating a Not-for-Profit Corporation](#)). The Nuans report must be

obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading “Searchers of Records” or you may visit Innovation, Science and Economic Development Canada’s Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report and filing your documents. A Canada (federal) biased Nuans name search is not acceptable. The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the Ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier. You may wish to allow additional time because if the Nuans report expires before the articles are endorsed, a valid Nuans report will be required to complete the filing.

The proposed name searched, the Nuans reference number and the date of the Nuans report must be filed, and the Ministry will retrieve the report directly.

Consents

Consents to a corporate name may be required under the ONCA and regulations.

Written consent from the PGT may be required in different circumstances. For more information, see below – Public Guardian and Trustee – Charities.

The corporation must obtain all necessary consents, retain them at the registered office and provide them in accordance with any notice from the Director.

6. General Information

Signature Requirements

The Articles of Arrangement must be signed by two officers or directors, or an officer and a director, of the corporation. Set out the name and position of the signatories (see Notice – Filing Methods and Requirements).

Single Name

If your legal name is a single name (where your culture has a tradition of single names) and you need to enter that single name on a form, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223 for more information.

Notice to the Director

Notice to the Director is required for an application for an interim or final court order to the court under subsection 120 (4) of the ONCA. The Director is entitled to appear before the court and be heard in person or by counsel (subsection 120 (4.1) of the ONCA).

The Director may appear to seek an adjournment if the corporation fails to provide the Director with adequate opportunity to review materials sufficiently in advance of a court hearing for an interim or final order. The corporation is therefore encouraged to provide sufficient notice, in accordance with this Notice, prior to obtaining any court order.

If the Plan of Arrangement does not include changes such as an amendment or amalgamation affecting the records maintained by the Ministry, notice of an application to the court under subsection 120 (4) of the ONCA must be served on the Director at least 5 business days prior to the date of the initial interim hearing, and at least 3 business days prior to the date of the final hearing. If no interim order is sought, the corporation must provide the Director with at least 5 business days' notice prior to the date of the final hearing.

If the Plan of Arrangement includes multiple changes that affect the records of the Ministry (e.g. amendments, amalgamations), it is strongly recommended that the corporation provide the Director with the full 10 days notice in accordance with the Rules of Civil Procedure under the Courts of Justice Act, in order to avoid the need for the Director to appear in court to request a adjournment of the court hearing.

The applicable notice period will permit the Ministry to work with you to resolve any issues and to make any changes that are required, for example, regarding implementation of the Plan of Arrangement on the Ministry records. If issues cannot be resolved, the Director may determine that it is appropriate to intervene before the court to object to a proposed arrangement. Where the Director does not intend to seek an adjournment or to intervene, the Director will send the applicant a letter of non-appearance prior to the court hearing.

For information on the materials required to accompany Notice, see above – Required Documents and Information – Notice to the Director with Draft Articles (Plan) of Arrangement.

Public Guardian and Trustee – Charities

Where a charitable corporation makes changes to its purposes, the articles are required to contain the following statement referred to in subsection 24 (1) of the Names and Filing Regulation under the ONCA:

All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective.

In general terms, the statement provides that only funds and property received by the charitable corporation **after** the articles become effective can be applied to the

amended purposes. If the articles do not include the statement, the written consent of the Public Guardian and Trustee is required as provided in section 27 in the Names and Filings Regulation.

In relation to both charitable and non-charitable corporations, written consent of the PGT is required where the articles amend the name of the corporation and the following words are to form part of the new corporate name (section 2 of the Names and Filing Regulation under the ONCA):

1. “Foundation” or “fondation”, if the word suggests that the corporation is a charity.
2. “Charity”, “organisme de bienfaisance”, “charitable”, “caritative” or any variation of those words.

Written consent of the PGT is also required to file the articles where the PGT has notified the Director that consent is required under section 26 of the Names and Filings Regulation under the ONCA.

If the PGT’s written consent is required, the PGT may be contacted at (416) 326-1963 or PGT-Charities@ontario.ca. The PGT’s written consent should be obtained prior to filing articles.

For information about the duties and responsibilities of charitable corporations, see the charity bulletins on the PGT’s section of the Ministry of the Attorney General’s website at: <https://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

For general information about charities, please contact:

Ministry of the Attorney General
Office of the Public Guardian and Trustee
Charitable Property Program
595 Bay Street, Suite 800
Toronto ON M5G 2M6
Telephone: (416) 326-1963 or toll-free in Ontario 1-800-366-0335

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrcs.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca. Please refer to the ONCA for details governing business corporations in Ontario. The ONCA is available at www.ontario.ca/laws.

7. Ontario Corporation Number (OCN)

If the Plan of Arrangement includes an amalgamation, the amalgamated corporation is assigned a new OCN which is shown on the Certificate of Amalgamation by Arrangement. If the amalgamation involves a corporation that has not been assigned an OCN, please ensure this is noted in the Summary of the Changes, included with the required Notice to the Director.

8. Effective Date

When Articles of Arrangement are filed with the Ministry, they are endorsed with a certificate in accordance with section 201 of the ONCA and are effective on the date shown in the certificate in accordance with subsection 120 (8) of the ONCA.

9. File Final Articles (Plan) of Arrangement by Mail

Before obtaining a final court order under clause 120 (5) (d) of the ONCA and filing Articles of Arrangement by mail, you must file the required Notice and draft Plan of Arrangement in accordance with this Notice (see above – Required Documents and Information – Notice to the Director with Draft Articles (Plan) of Arrangement).

To File Articles of Arrangement by mail, go online and download the [ONCA Articles of Arrangement - Form Number 5276](#). You will be required to provide the email addresses noted below. You must complete this form on a computer, print it, and obtain the appropriate original signatures, and mail it to the Ministry at the address below with your payment and supporting documents.

You will need:

1. **Articles of Arrangement:** One set of completed articles in approved form, signed by two officers or directors, or an officer and a director, of the corporation (see above – Signature Requirements). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements)
2. **Company key** giving you authority over the corporation
3. **Corporate name and OCN of the applicant corporation**
4. **Administrative Information** (not shown on public record):
 - Contact information: name, email address, and telephone number
 - An official email address for the corporation
5. **If there is a proposed change to the corporate name, an Ontario-biased or weighted Nuans name search** report (not required in the case of an amalgamation, if the proposed name is identical to the name of one of the amalgamating corporations; see above – Nuans Name Search). Keep the report at the corporation's registered office and file:
 - The Nuans report reference number
 - The proposed name searched

- The date of the report
6. **Summary changes** made by the arrangement that will affect the records maintained by the Ministry, including the page numbers of the Plan of Arrangement where the following information is located: the kind of action being taken (e.g. name change, amalgamation, etc.); the names of the affected corporations; their Ontario Corporation Numbers (OCNs); the new proposed corporate name(s), if any; the names and addresses for service of the first directors, the fixed or minimum and maximum number of directors, and registered office of any resulting corporation(s)
 7. **Date of Articles of Arrangement** Articles will be dated the date received by the Ministry in accordance with applicable requirements unless another date up to 30 days ahead is requested or permitted (see above – Effective Date)
 8. **A copy of the Plan of Arrangement**
 9. **A certified copy (or notarial copy of the certified copy) of the final court order** referred to in clause 120 (5) (d) of the ONCA
 10. **Date the Plan of Arrangement was approved by the court**
 11. **Be ready to confirm the following required statements:**
 - The arrangement has been approved by the members of the corporation in accordance with section 120 of the ONCA
 - The terms and conditions of the arrangement, if any, have been complied with in accordance with the court order
 12. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable by a bank or financial institution

Important – Additional Required Documents and Information

You may also need to obtain:

- Consent(s) to the corporate name if required under the ONCA and regulations (see above – Supporting Documents).
- Consent(s) of the Public Guardian and Trustee (see above – Supporting Documents).

Note: The corporation must keep a properly executed version of the articles, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice. The corporation must also provide, in accordance with the notice, any supporting documents, including any required consents and the Nuans search report (if required).

Mailing Address

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When the Articles of Arrangement are completed, you will receive your documents by email (see above – Documents Issued by the Ministry – Final Articles (Plan) of Arrangement).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper. If the form is missing any other required information or has not been properly completed, the Ministry will cease processing application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the ONCA and regulations. The corporation is also responsible for obtaining the required signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format.

The effective date of returned applications that are resubmitted to the Ministry will be the date they are received by the Ministry in accordance with the requirements for filing under the ONCA, the regulations and the Director's requirements. If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

10. Related Legislation

Not-for-Profit Corporations Act, 2010

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the ONCA and regulations made under it. Requirements of the Director are established pursuant to sections 210 and 210.2 of the ONCA.

Approved:
Director, ONCA

Notice – ONCA 22-001

Notice – Corrected Certificates and Other Documents

Effective Date: This Notice is effective on October 19, 2021.

1. How to Apply for a Corrected Certificate or Other Document Online
 2. Required Documents and Information
 3. Documents Issued by the Ministry
 4. Confirmation of Correction
 5. General Information
 6. Apply for a Corrected Certificate or Other Document by Mail
-

Corporations (or their directors, shareholders or members, where applicable) subject to the Business Corporations Act (BCA), Extra-Provincial Corporations Act (EPCA), or Not-for-Profit Corporations Act, 2010 (ONCA; also referred to as the NFPCA) may apply for a corrected certificate or other document if the certificate or other document issued under the applicable Act contains an error. Limited partnerships subject to the Limited Partnerships Act (LPA) may also apply for a corrected declaration if a declaration filed under the LPA contains an error.

Social companies and insurers under the Corporations Act (CA) may apply for corrected documents; different filing requirements apply. See below – Social Companies and Insurers.

1. How to Apply for a Corrected Certificate or Other Document Online

You can apply online if you received a company key giving you authority over the corporation (see [Notice – Company Key](#)). You can file directly with Ministry of Government and Consumer Services (Ministry) through ServiceOntario at our website www.ontario.ca/businessregistry. You must use a valid and up-to-date ServiceOntario [online account](#) to complete and file the application electronically with ServiceOntario. You may save drafts prepared online for up to 90 days before filing. ServiceOntario has no access to your drafts until the application is filed. Select “make changes” for the entity; then make the selection to apply for a corrected document.

Social companies and insurers under the CA cannot apply using the ServiceOntario online account; for more information, see below – Social Companies and Insurers.

2. Required Documents and Information

To complete your application for a corrected certificate or other document online, have the following documents and information ready (uploads cannot exceed 5MB per file):

1. **Corporate name and OCN, or firm name and BIN**, as applicable
2. **Administrative information** (not shown on the public record):
 - Contact information: name, email address

- An official email address for the corporation or limited partnership, as applicable (if not already provided)
 - A NAICS business activity code, if applicable; see below – NAICS Code (In the case of a limited partnership, the NAICS Code is not administrative information under the LPA)
3. **Explanation of the error you are requesting to be corrected and why it qualifies for correction** Only certain types of errors may be corrected under the Acts (see below – Errors)
 4. **Only for corrections to documents filed on or after October 19, 2021:** Upload a searchable PDF of the corrected articles, authorization, licence, declaration or other document, using the applicable approved form, showing all deletions and additions requested as part of the application for correction. Deletions must be shown as struck out and additions must be shown as underlined. Complete the entire form, which must be signed by the same person(s) who signed the original articles or other document. Set out the name and position of the signatory(ies). Manual signatures or electronic signatures are permitted (see [Notice – Filing Methods and Requirements](#)). Additional steps are required; see below – Confirmation of Correction.
 5. **Only for corrections to documents filed before October 19, 2021:** Upload a PDF of the corrected articles, authorization, licence, declaration or other document, using the form that was prescribed or required at the time the original filing was made. The articles or other document to be corrected must be signed by the same person(s) who signed the original articles or other document. Set out the name and position of the signatory(ies). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements). If you do not have a copy of the necessary form, contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.
 6. **Certified copy of the authorizing resolution:**
 - Corporations: upload a PDF copy of the resolution of the directors confirmed by the shareholders or members, as applicable
 - Limited Partnerships: upload the PDF resolution signed by all the general partners

The resolution must authorize the application for the corrected certificate or other document, and must state that the corporation or limited partnership, as applicable, waives any right to be heard under the applicable section (section 275 of the BCA, section 13 of the EPCA, section 23.4 of the LPA or section 202 of the ONCA)
 7. **A valid credit or debit card ready to pay the filing [fee](#)**

Important – Additional Required Documents and Information

After the Ministry has reviewed your application, you may be asked to provide additional supporting documents (e.g. affidavits). See below – Errors.

If the application for a corrected certificate or other document is accepted, the original articles or other documents issued by the Ministry must be surrendered or destroyed.

If the applicant is a corporation, the corporation must keep a properly executed version of the articles, applications, licences or other documents, as applicable, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address in paper or electronic format and, if required by notice from the Director appointed under the BCA, EPCA or ONCA, provide a copy of the executed version, including any records related to an electronic signature, to the Director within the time period set out in the notice.

If the applicant is a limited partnership, the limited partnership must keep a properly executed version of the declaration, including records related to an electronic signature if signed by electronic signature, in paper or electronic format, at the limited partnership's principal place of business in Ontario, or if the limited partnership is an extra-provincial limited partnership that does not have a principal place of business in Ontario, the address of the limited partnership's attorney and representative set out in the declaration filed under subsection 25 (1) of the LPA and in the power of attorney executed under subsection 25 (4) of the LPA. If required by notice from the Registrar, the limited partnership must provide a copy of the executed version of the declaration, including any records related to an electronic signature, to the Registrar within the time period set out in the notice.

3. Documents Issued by the Ministry

1. Payment receipt
2. Terms and Conditions for online filing

These documents will be emailed to the official corporation email address provided and to the contact person specified.

Terms and conditions must be agreed to by the person(s) signing or otherwise authorizing the filing, and any person(s) acting on their behalf (the "authorizer(s)") and by the corporation and is a mandatory requirement for filing.

To file by mail, see below – Apply for a Corrected Certificate or Other Document by Mail.

4. Confirmation of Correction

This section applies to applications for corrected certificates or other documents that were filed on or after October 19, 2021.

1. If the application for a corrected certificate or other document is accepted, i.e. the error is capable of correction, the correction(s) will be entered by Ministry staff for review and confirmation.
2. The Ministry will then send an email requesting confirmation that the articles or other document appearing on the public record shows the requested correction(s). The Ministry must be advised within two business days if the public

record does not reflect the correction(s). Ensure that you review the entire document, not just the wording being corrected.

3. The corrected certificate or other document with the correction will replace the articles or other document on the public record containing the error. The corporation or other entity, as applicable, will not be emailed a copy. The corrected articles or other document will show the original effective date, unless the correction was made to the effective date.
4. A corrected certificate or other document will not be identified as “corrected”. Instead, a Notice of Correction will be placed on the public record effective the same date as the corrected articles or other document. The Notice of Correction will identify that the correction(s) that have been made.

5. General Information

Errors

An application for a corrected certificate or other document under section 275 of the BCA, section 16 of the CA, section 13 of the EPCA, section 23.4 of the LPA or section 202 of the ONCA may be filed for an error contained in a document filed under the applicable Act in accordance with the applicable Act.

To qualify for correction, the error must be on the face of the document, be a clerical error or provisions in the articles, licence, declaration or other document that do not conform to the applicable Act. Errors must be clearly explained in writing and each application is dealt with on an individual basis. In some cases, affidavits or supporting documentation, such as evidence that there was an error at the time the articles, application, licence or declaration were filed, may be required.

Note that “articles” includes letters patent and supplementary letters patent of not-for-profit corporations subject to the ONCA incorporated prior to proclamation of that Act.

Examples of circumstances that may warrant a correction:

- error in the corporate name (missing a word, does not correspond to the Nuans report, legal ending omitted, etc.)
- error in the jurisdiction set out in a limited partnership declaration
- incorrect Ontario corporation number (number misquoted on Articles)
- typographical errors, obvious spelling errors, words which were clearly omitted from a sentence
- missing pages or clauses (where it is apparent they are missing)
- anything that was clearly intended to be done at the time of the original application (as evidenced by the original resolution)

Examples of circumstances that do not warrant a correction:

- anything that was not intended to be done at the time of the original application

- change in effective date (if no specific date had been requested)
- change from a long-form to a short-form amalgamation
- where the error invalidates the certificate or other document (e.g. no shareholder approval in the case of a corporation)

Note: In the case of a corporation applying for a corrected certificate, the Director may require a corporation to file Restated Articles of Incorporation as a first step if the correction is in respect of Articles of Incorporation, Articles of Amalgamation or Articles of Continuance with an effective date prior to October 19, 2021.

No changes or requested corrections may be included in Restated Articles of Incorporation. A separate application will be required for corrected articles after restated articles are filed.

Note that a not-for-profit corporation is not permitted to file Restated Articles of Incorporation unless its articles are in conformity with the ONCA, and any necessary Articles of Amendment have been filed under subsection 207 (5) of the ONCA.

Pre-1992 Errors

If the document you are correcting pre-dates 1992, identify the document you are correcting in the text box provided to explain the error if filing online; otherwise, identify the document in the cover letter to the application.

If the application is accepted, the corrected articles or other document will be placed on the records of the corporation effective June 27, 1992, together with the Notice of Correction, if applicable, identifying the changes, the authorizing resolution, and a Ministry memorandum. This memorandum will note that a correction has been made to a document dated prior to 1992 that does not appear separately on the document list of the corporation. The document list is shown on the profile report.

NAICS Code

The North American Industry Classification System (NAICS) code is a 2 to 6 digit number based on the main activity of your corporation or other entity. You must select the code that best describes the main activity of the corporation or other entity. For example, a code for a hair salon could be “812116 – unisex hair stylist shops”. This information is collected for administrative purposes for corporations and may be shared with other government bodies for the purpose of administering their programs under the authority of the Business Regulation Reform Act, 1994; it does not appear on the public record. However, the NAICS code is also required under the Business Names Act and Limited Partnerships Act, in which case the NAICS code does appear on the public record.

If you are filing online, you may type the word associated with the main activity and the electronic business registration system will provide a code that you may select to

complete that field. To view a complete list of NAICS codes please visit Statistic Canada's website at: <https://www150.statcan.gc.ca/n1/en/catalogue/12-501-X>.

If you are filing in paper, please refer to the list of activities from NAICS (the above link) that best describes the primary activity and then indicate that primary activity code from the link in the form.

Legal Advice

Please be advised that the Ministry **cannot** give legal advice. For further assistance or legal information, please consult private legal counsel.

If you need a lawyer, you may wish to contact the Law Society Referral Service (LSRS). The LSRS is a program of the Law Society of Ontario which offers up to one half-hour of free legal consultation. Information about how to be referred to a lawyer through the LSRS is available at www.lsrso.info. If you would like to be referred to a lawyer, you may submit a request to the LSRS by completing the online request form at www.lawsocietyreferralservice.ca.

Social Companies and Insurers

Social companies and insurers may apply for corrected letters patent or supplementary letters patent under section 16 of the Corporations Act by mail (see below – Apply for a Corrected Certificate or Other Document by Mail). Upon following the steps set out under that heading, social companies and insurers also have the option of filing the application by email instead of by mail in accordance with filing and payment requirements set out in the Notice – Filing Methods and Requirements.

6. Apply for a Corrected Certificate or Other Document by Mail

To complete your application for a corrected certificate or other document by mail, go online and download the applicable approved form (a different form is applicable for corrections to articles or other documents filed before October 19, 2021; see below – “Only for corrections to documents filed before October 19, 2021”). You will be required to provide the email addresses noted below. You must complete this form on a computer, print it, and obtain the required signatures, and mail it to the Ministry at the address below with your payment and supporting documents, including a cover letter. You must provide:

1. **Company key** giving you authority over the corporation or limited partnership
2. **Corporate name and OCN, or firm name and BIN**, as applicable
3. **Administrative information** (not shown on the public record)
 - Contact information: name, email address
 - An official email address for the corporation or limited partnership, as application (if not already provided)

- A NAICS business activity code, if applicable; see above – NAICS Code (Note that in the case of a limited partnership, the NAICS Code is not considered administrative information)
4. **Explanation of the error you are requesting to be corrected and why it qualifies for correction** Attach a cover letter providing the information. Only certain types of errors may be corrected (see above – Errors)
 5. **Only for corrections to documents filed on or after October 19, 2021:**
Attach the corrected articles, authorization, licence, declaration or other document, using the applicable approved form, showing all deletions and additions requested as part of the application for correction. Deletions must be shown as struck out and additions must be shown as underlined. Complete the entire form, which must be signed by the same person(s) who signed the original articles or other document. Set out the name and position of the signatory(ies). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements). Additional steps are required; see above – Confirmation of Correction.
 6. **Only for corrections to documents filed before October 19, 2021:** Attach the corrected articles, authorization, licence, declaration or other document, using form that was prescribed or required at the time the original filing was made. The articles or other document to be corrected must be signed by the same person(s) who signed the original articles or other document. Set out the name and position of the signatory(ies). Manual signatures or electronic signatures are permitted (see Notice – Filing Methods and Requirements). If you do not have a copy of the applicable pre-launch form, contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223
 7. **Certified copy of the authorizing resolution:**
 - Corporations: attach the resolution of the directors confirmed by the shareholders or members, as applicable
 - Limited Partnerships: attach the resolution signed by all the general partners

The resolution must authorize the application for the corrected certificate or other document, and must state that the corporation or limited partnership, as applicable, waives any right to be heard under the applicable Act. For more information, see section 275 of the BCA, section 16 of the CA, section 13 of the EPCA, section 23.4 of the LPA or section 202 of the ONCA.
 8. **Fee** Make cheque payable to the Minister of Finance. There will be a service charge payable for any cheques returned as non-negotiable

Important – Additional Required Documents and Information

After the Ministry has reviewed your application, you may be asked to provide additional supporting documents (e.g. affidavits). See above – Errors.

The original articles or other documents issued by the Ministry must be surrendered or destroyed.

If the applicant is a corporation, the corporation must keep a properly executed version of the articles, applications, licences or other documents, as applicable, including records related to an electronic signature if signed by electronic signature, at the corporation's registered office address (in the case of a corporation subject to the BCA, EPCA or ONCA) or head office (in the case of a corporation subject to the CA) in paper or electronic format and, if required by notice from the Director under the BCA, CA, EPCA or ONCA, provide a copy of the executed version, including any records related to an electronic signature, to the Director (in the case of a corporation subject to the BCA, EPCA or ONCA) or to the Minister (in the case of a corporation subject to the CA) within the time period set out in the notice.

If the applicant is a limited partnership, the limited partnership must keep a properly executed version of the declaration, including records related to an electronic signature if signed by electronic signature, in paper or electronic format, at the limited partnership's principal place of business in Ontario, or if the limited partnership is an extra-provincial limited partnership that does not have a principal place of business in Ontario, the address of the limited partnership's attorney and representative set out in the declaration filed under subsection 25 (1) of the LPA and in the power of attorney executed under subsection 25 (4) of the LPA. If required by notice from the Registrar, the limited partnership must provide a copy of the executed version of the declaration, including any records related to an electronic signature, to the Registrar within the time period set out in the notice.

Mailing Address

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

When the application is completed, you will receive your documents by email (see above – Documents Issued by the Ministry).

Returned Applications

If your application is handwritten, missing the company key, required payment or email address, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. Forms must be on 8.5" x 11" letter size paper.

If the form is missing any other required information or has not been properly completed, the Ministry will cease processing the application and will return the application for correction electronically to the email address provided on the form. A link will be provided to the electronic business registration system, where you must complete the transaction electronically. It is your responsibility to review the entire application, and to ensure that all data is accurate and meets the requirements of the applicable Acts and regulations. You are also responsible for obtaining the required

signatures, whether manual signatures or electronic signatures, when prompted during the electronic transaction. This will be considered a new application filed in an electronic format. In the case of social companies and insurers, if the form is missing required information or has not been properly completed, the Ministry will cease processing the application and will return the application for correction to the applicant.

If you have questions, please contact ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

Note: This Notice is subject to change or revocation by further Notice. This Notice is made pursuant to the BCA, CA, EPCA, LPA and ONCA, and their respective regulations. Requirements of the Director and Registrar are established pursuant to:

Business Corporations Act: s. 271.2, 272.2
Corporations Act: s. 326.3, 326.6
Extra-Provincial Corporations Act: s. 24.2, 24.4
Limited Partnerships Act: s. 35.3, 36
Not-for-Profit Corporations Act, 2010: s. 210, 210.2

Approved:

Director and Registrar
BCA, CA, EPCA, LPA and ONCA

Notice – CC 31-001



Ontario Not-for-Profit Corporations Act (ONCA) COPIES of FORMS

Copies of forms are provided as a convenience, but you should only use updated and fillable forms from the Ontario Government website's Ontario Central Forms Repository:

<https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf?opendatabase&ENV=WWE>

You can find the forms by searching for the name of the form or by typing in "Ontario Not-for-Profit Corporations Act".

Forms (see Forms Portfolio)	1452
5260E Consent to Act as a First Director	
5270E Articles of Incorporation (and Instructions).....	
5271E Articles of Amendment (and Instructions).....	
5272E Articles of Amalgamation (and Instructions)	
5273E Restated Articles of Incorporation (and Instructions)	
5274E Articles of Continuance (and Instructions)	
5275E Authorization to Continue Out (and Instructions)	
5276E Articles of Arrangement (and Instructions)	
5277E Articles of Reorganization (and Instructions).....	
5278E Articles of Dissolution (and Instructions).....	
5279E Articles of Revival (and Instructions)	

This ONCA Suitcase is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.

Instructions for Completing the Consent to Act as First Director

This form must be completed if the director is not an incorporator and therefore not signing the articles of incorporation filed under the *Business Corporations Act* (BCA) or the *Not-for-Profit Corporations Act, 2010* (NFPCA).

Indicate in the form the full name of the director who is not an incorporator, the address for service of the director and the proposed corporation name. If you chose to be assigned a number name instead of a proposed name, you may indicate in the field provided for the corporation name: "The corporation has requested that it be assigned a number name."

Ensure that the director sign the form in the space provided and retain this at the corporation's registered office address. Do not submit this form. Be prepared to provide it in accordance with any notice from the ministry.

Consent to Act as a First Director
Business Corporations Act
Not-for-Profit Corporations Act, 2010

I, _____
(Full Name)

address for service

(Street Number and Name, Unit Number, City/Town, Province, Postal Code, Country)

hereby consent to act as a first director of

(Name of Corporation)

(Signature of the Consenting Person)

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *	Middle Name	Last Name *
Telephone Country Code	Telephone Number *	Extension
Email Address *		

2. Corporation Name

Every corporation must have a name. You need a Nuans report for the proposed name.

The corporation will have: *

- ☐ an English name (example: "Green Institute Inc.")
- ☐ a French name (example: "Institut Green Inc.")
- ☐ a combination of English and French name (example: "Institut Green Institute Inc.")
- ☐ an English and French name that are equivalent but used separately (example: "Green Institute Inc./Institut Green Inc.")

3. General Details

Requested Date for Incorporation *	Primary Activity Code *
Official Email Address *	

An official email address is required for administrative purposes and must be kept current. All official documents or notices and correspondence to the corporation will be sent to this email address.

4. Address

Every corporation is required to have a registered office in Ontario. This address must be set out in full. A post office box alone is not an acceptable address.

Registered Office Address *

- ☐ Standard Address ☐ Lot/Concession Address

5. First Directors

A minimum of three directors are required. Please specify the number of directors for your Corporation. *

- ☐ Fixed Number ☐ Minimum/Maximum

6. Purposes and Provisions (Maximum limit is 100,000 characters per text box)

Does the corporation intend to operate as a charity? * ☐ i ☐ Yes ☐ No

7. Incorporator(s)

Add the incorporator *

☐ Individual ☐ Corporation

8. Authorization

☐ * I,

confirm that this form has been signed by all the required persons.

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signature ☐ i

Save Form

Print Form

Clear Form

Before You Begin

Congratulations on deciding to incorporate your not-for-profit corporation in Ontario!

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to pay by debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready.

1. Ontario Nuans name search report. Keep the report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
2. Administrative Information. This will not be shown on the public record.
 - Contact information (name, telephone and email address)
 - Official email address for the corporation
 - North American Industry Classification System (NAICS) primary activity code. For more information on NAICS code visit [NAICS](#).
3. Date of incorporation. You may choose a future date up to 30 calendar days in the future.
4. Registered office address. This must be in Ontario. A post office box alone is not acceptable.
5. Number of directors, their names and address for service.
6. Purposes and provisions.
7. Consent to Act as First Director, if the director is not an incorporator and therefore not signing the articles of incorporation. This must be retained by the corporation.
8. Incorporator(s) name and address for service.
9. Consent for the use of the corporate name, if required under the Act and regulations.
10. Fee of \$155.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the

public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Corporation Name

You will need an **Ontario** Nuans report for the corporation name. Before you get an Ontario Nuans report, you can do a free search in the ministry's records to see if your proposed new name is being used by another corporation.

The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading "Searchers of Records" or you may visit Innovation, Science and Economic Development Canada's Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report.

Select whether the name of the corporation is in an English form only, a French form only, an English and a French form, or an English form and a French form which are equivalent but used separately. A Nuans name search is required for each form of the name (English, French, and English and French combined). When incorporating with both an English and French form of the name, a Nuans name search is required for each form of the name unless the English and French forms are identical and the legal element in the French form is the French version of the legal element in the English form. When the certificate of incorporation is issued, a forward slash [/] separating the English and French form will be inserted in the corporate name.

For example,

A name that is English only would be Green Institute Inc.

A name that is French only would be Institut Green Inc.

A name that is a combination of English and French would be Institut Green Institute Inc.

A name in English and a name in French that are equivalent but used separately would be Green Institute Inc./Institut Green Inc.

Your proposed corporation name may contain a legal element and must be identical to the proposed name searched in the Nuans. Indicate in this form the Nuans proposed name searched, the Nuans report reference number and the date the report was produced. You must keep the Nuans report at the corporation's registered office. Please do not send it with the form.

Legal Elements. The corporate name may include one of the following legal elements: "Incorporated", "Incorporée" or "Corporation" or the corresponding abbreviations "Inc." or "Corp."

A name that is English only would be Green Institute Inc.

A name that is French only would be Institut Green Inc.

A name that is a combination of English and French would be Institut Green Institute Inc.

A name in English and a name in French that are equivalent but used separately would be Green Institute Inc./Institut Green Inc.

Your proposed corporation name may contain a legal element and must be identical to the proposed name searched in the Nuans. Indicate in this form the Nuans proposed name searched, the Nuans report reference number and the date the report was produced. **You must keep the Nuans report at the corporation's registered office. Do not send it.**

General Details

In this section, indicate the requested date of incorporation, the corporation's primary activity code and official email address.

Requested Date for Incorporation

The date of incorporation is the effective date that your corporation is incorporated. You must select a preferred date; however, the earliest effective date will be the date the application is received in order by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid. You cannot choose a past date. The Nuans report cannot be dated more than 90 days prior to the submission of the articles. For example, articles submitted on November 28 could be supported by a Nuans name search report dated as early as August 30, but not dated earlier. Allow enough time for the application to be

received through the mail.

Primary Activity

Your primary activity is the main activity of your corporation. Please refer to the list of primary activities from the NAICS that best describes your primary activity and then indicate your primary activity code from the link in this form. This information will not appear in the public record and is collected for administrative purposes only.

Official Email Address

The corporation's official email address will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email address of the contact person indicated in Section 1 of this form. This information will not appear in the public record and is collected for administrative purposes only.

Registered Office Address

The address of the registered office of the corporation must be set out in full, including the street name, street or rural route number, municipality, province, country and the postal code. A post office box alone is not an acceptable address. If there is no street and number, indicate the lot and concession or lot and plan numbers. The registered office must be in Ontario.

Number of Directors

Please indicate if you are setting out a fixed number of directors or a minimum and maximum number of directors. You cannot select both options. The corporation is required to have at least three directors under the *Not-for-Profit Corporations Act, 2010* (NFPCA).

Director Information

Directors must be individuals at least 18 years old. If you indicated 3 as the fixed number, you must provide the director information for 3 directors. If you indicated 3 as a minimum and 5 as a maximum, you must provide the information for either 3, 4, or 5 directors.

To complete the director information, please indicate the full name (first name, middle name and last name), and address for service of each of the directors. You may also provide an optional email address.

If a director has an international address and the "Region" field is not applicable, please enter 'Parish,' 'County' or any other equivalent information in the "Region" field. This also applies to any international address in the form.

Director who is not an Incorporator

A person listed as a director who is not an incorporator and therefore is not signing the articles of incorporation form is required to download the [Consent to Act as a First Director - Form Number 5260](#) and complete and sign the form. Keep the Consent to Act as a First Director form at the corporation's registered office address and be prepared to provide it in accordance with any notice from the ministry.

Purposes and Provisions

You must indicate if the corporation intends to operate as a charity.

If the Corporation intends to operate as a charity:

Purposes

Set out the purposes of the corporation in the space provided. It is the corporation's responsibility to ensure that the application contains exclusively charitable purposes and meets charity law requirements.

Special Provisions

Because the corporation intends to operate as a charity, the required special provisions for charities will be included in the articles. In addition to the required special provisions, you may add additional special provisions in the space provided.

If the corporation does not intend to operate as a charity:

Purposes

Set out the purposes of the corporation in the space provided. You may set out any non-profit purpose that is not unlawful as the first purpose. You may set out additional purposes, but if any purposes are of a commercial nature, the articles must state that the commercial purpose is to advance or support one or more of the not-for-profit purposes of the corporation.

Special Provisions

Please refer to the [Not-for-Profit Corporation Handbook](#) for items that may be included in the special provisions section. For example, any restrictions on the activities that the corporation may carry on, or on powers that the corporation may exercise, should be set out here. Because the corporation does not intend to operate as a charity, the required special provisions for non-charities will be included in the articles. You may add additional special provisions in the space provided.

For more details, please refer to the applicable Notice. If you are not sure, seek legal advice.

Incorporator(s)

Set out the name and address for service of each of the incorporators. Incorporators can be individuals or corporations. If the incorporator is an individual, indicate the full name and address for service. If the incorporator is a corporation, indicate the name of the corporation, the Ontario Corporation Number (OCN), and the full name and position (e.g., Director, President, Secretary) of the person signing for the corporation. Please ensure that the corporation name and OCN is exactly as it appears on the ministry's record. You can do a free search to check the exact corporation name and OCN at Ontario.ca/BusinessRegistry.

Authorization

The contact person must confirm that the form has been signed by all the required persons.

Signatures

The form must bear the signatures of all incorporator(s). The name(s) of the incorporators that have been entered in the form will automatically appear in the signature section. If the incorporator is an individual, the full name will appear. If the incorporator is a corporation, the name of the corporation, and the name and position of the person signing for the corporation will appear. Please ensure that the form is signed by all required persons in the space provided before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signatures, and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Application

If your application is handwritten, missing the required payment, company key or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing any other required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you **must** complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction.

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may request a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid, if applicable. For details, please refer to the applicable Notice.

Successful Application

If consent is required from the Public Guardian and Trustee for the use of the corporation name, you will receive an acknowledgement email advising that your application is under review. The application will be returned to you electronically for revision and resubmission only if changes are required.

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email address provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Corporation Name

Complete this section only if you are changing the corporation name

The corporation will have:

☐ an English name (example: "Green Institute Inc.")

☐ a French name (example: "Institut Green Inc.")

☐ a combination of English and French name (example: "Institut Green Institute Inc.")

☐ an English and French name that are equivalent but used separately (example: "Green Institute Inc./Institut Green Inc.")

4. Number of Directors (if applicable)

Complete this section only if you are changing the number of directors

A minimum of three directors are required. Please specify the number of directors for your Corporation

☐ Fixed Number

☐ Minimum/Maximum

5. Purposes and Provisions (if applicable) (Maximum limit is 100,000 characters per text box)

Complete this section only if you are amending the Purposes and Provisions

Is the corporation a charity or does it intend to operate as a charity?

☐ Yes ☐ No

Description of Changes to Purposes

Please describe any amendments to the corporation's purposes in the area below (please be specific):

Enter the Text

Description of Changes to Special Provisions

Please describe any amendments to the corporation's special provisions in the area below (please be specific):

Enter the Text

6. Members Authorization and Effective Date

The resolution authorizing the amendment was approved by the members of the corporation on *

Requested Date for Amendment *

Authorization

☐ * I,

confirm that:

- This amendment has been duly authorized as required by section 103 of the *Not-For-Profit Corporations Act, 2010*.
- This form has been signed by all the required persons.

Caution:

The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signatures

Name	Position	Signature
Name	Position	Signature

Save Form

Print Form

Clear Form

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to use a debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

The Articles of Amendment under the Ontario *Not-for-Profit Corporations Act, 2010* (NFPCA) must be completed and filed by an Ontario not-for-profit corporation to amend, add, change or remove provisions set out in its articles (e.g., corporation name, minimum/maximum number of directors, purposes and provisions, etc.).

You cannot use this form to update the officer or director information, corporation address and administrative information (e.g., corporation official email address and business activity code). To change this information, file an [Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284](#) under the *Corporations Information Act* (CIA).

For detailed information about this application, see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready. Note, you require the information for items 4 to 6 only if you are making changes to that information. If you are not changing the information for these items, leave the fields blank.

1. Corporation name, Ontario Corporation Number (OCN) and official email address.
2. Company Key. This is the 9-digit number provided by the ministry that establishes authority over the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone and email address). **This will not be shown on the public record.**
4. If the corporation name is to be changed, you need an Ontario Nuans name search report for a proposed new name. Keep the Nuans search report at the corporation's registered office. You will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the search report
5. Number of directors (fixed or minimum/maximum number), if this is being changed.
6. Description of changes to Purposes and/or Provisions.
7. Consent for the use of corporate name, if required under the Act and the regulations.
8. Date when the resolution for the amendment was approved by the members.
9. Effective date of the articles of amendment. You may choose a future date, up to 30 calendar days in the future.
10. Fee of \$130.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Corporation Information

Please enter the current corporation name, OCN, company key and official email address of the Ontario not-for-profit corporation filing the articles of amendment.

We will need the company key to verify that you are authorized to file this amendment.

The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent articles changing the name.

You must enter the corporation's official email address on record with the ministry. The corporation's official email will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

If the corporation's official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 under the *Corporations Information Act* (CIA). For more information, see the applicable notice. You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Proposed New Corporation Name

Search

If the corporation name is being changed, you will need an Ontario Nuans report. Before you get an Ontario Nuans report, you can search the ministry's records at [Ontario.ca/BusinessRegistry](https://ontario.ca/BusinessRegistry) to see if your proposed new name is being used by another corporation.

The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading "Searchers of Records" or you may visit Innovation, Science and Economic Development Canada's Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report.

Once you have secured a Nuans report, select whether the proposed new name of the corporation is in an English form only, a French form only, an English and a French form, or an English form and a French form which are equivalent but used separately.

A Nuans name search is required for each form of the name (English, French, and English and French combined). For an English and French form of the name, a Nuans name search is required for each form of the name unless the English and French forms of the name are identical and the legal element is the French version of the legal element in the English form. When the certificate of amendment is issued, a forward slash [/] separating the English and French form will be inserted in the corporate name.

For example,

A name that is English only would be Green Institute Inc.

A name that is French only would be Institut Green Inc.

A name that is a combination of English and French would be Institut Green Institute Inc.

A name in English and a name in French that are equivalent but used separately would be Green Institute Inc./ Institut Green Inc.

Your proposed new corporation name may contain a legal element and must be identical to the proposed name searched in the Nuans. Indicate in this form the Nuans proposed name searched, the Nuans report reference

number and the date the report was produced. You must keep the Nuans report at the corporation's registered office. Please do not send it with the form.

Legal Elements. The new corporate name may include one of the following legal elements: "Incorporated", "Incorporée" or "Corporation" or the corresponding abbreviations "Inc." or "Corp."

Number of Directors

If you are changing the number of directors, please indicate if you are setting out a fixed number of directors or a minimum and maximum number of directors. You cannot select both options. The corporation is required to have at least three directors under the NFPCA.

Purposes and Provisions

You must indicate if the corporation is a charity or if it intends to operate as a charity.

If Yes, Indicate if the corporation has consent from the Public Guardian and Trustee not to include an "After Acquired" clause.

If the corporation does not have Public Guardian and Trustee consent to not include the "After Acquired" clause, then the articles must contain a statement under the Provisions that:

"All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective."

Describe any amendments to the corporation's purposes, if any.

Describe any amendments to the corporation's special provisions, if any.

If No, the corporation does not intend to operate as a charity:

Describe any amendments to the corporation's purposes, if any.

Describe any amendments to the corporation's special provisions, if any

For more details, please refer to the applicable Notice. If you are not sure, seek legal advice.

Authorization

The contact person must confirm that the form has been signed by all the required persons.

The resolution date and the requested date of amendment must be provided.

Resolution Date

Enter the date when the resolution for the amendment was approved by the members of the corporation. This cannot be a future date.

Requested Date for Amendment

The date for amendment is the effective date that the amendments to the articles take effect. You must select a preferred date; however, the earliest effective date will be the date the application is acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid. You cannot choose a past date. The Nuans report cannot be dated more than 90 days prior to the submission of the articles. For example, articles submitted on November 28 could be supported by a Nuans name search report dated as early as August 30, but not dated earlier. Allow enough time for the application to be received through the mail.

Signature

The form must bear the signatures of two directors or officers of the corporation. Please indicate the full name and position of the individuals (e.g., director, chairman, secretary) and ensure that the form is signed by the required persons beside their name before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signatures, and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Application

If your application is handwritten, missing the required payment, company key or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing **any other** required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you **must** complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction. **No additional fee will be charged.**

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid. For details, please refer to the applicable Notice.

Successful Application

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Applicant Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Amalgamating Corporations

Amalgamating Corporation 1

Corporation Name *

Ontario Corporation Number (OCN) *

Adoption/Approval Date *

Amalgamating Corporation 2

Corporation Name *

Ontario Corporation Number (OCN) *

Adoption/Approval Date *

Add a Corporation (+)

4. Corporation Name

Please indicate whether you would like to use the name of one of the amalgamating corporations or if you would like to use a new name for the name of the amalgamated corporation.

Options: *

☐ I want to use the name of one of the amalgamating corporations

☐ I want to use a new name

5. General Details

Requested Date for Amalgamation *

Primary Activity Code *

Official Email Address *

An official email address is required for administrative purposes and must be kept current. All official documents or notices and correspondence to the corporation will be sent to this email address.

6. Address

Every corporation is required to have a registered office address in Ontario. This address must be set out in full. A post office box alone is not an acceptable address.

Registered Office Address *

☐ Standard Address ☐ Lot/Concession Address

7. Directors

A minimum of three directors are required. Please specify the number of directors for your Corporation *

☐ Fixed Number ☐ Minimum/Maximum

8. Purposes and Provisions

Is the corporation a charity, or does it intend to operate as a charity? *

☐ Yes ☐ No

9. Amalgamation Documents

Please include the following documents with your application:

Statutory Declarations

☐ **Schedule A:** Signed statutory declaration of a director or an officer of each amalgamating corporation required by subsection 112(2) of the *Not-for-Profit Corporations Act, 2010*. *

Amalgamation Agreement

☐ **Schedule B:** Signed copy of the adopted amalgamation agreement. The agreement must include all of the terms of means of affecting the amalgamation set out in subsection 110(2) for the *Not-for-Profit Corporations Act, 2010*. *

10. Authorization

☐ * I,

confirm that this form has been signed by all the required person(s).

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signature

Corporation Name, First Name, Middle Name, Last Name, Position

Signature

Add Signature (*)

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to pay by debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

Articles of Amalgamation under the *Not-for-Profit Corporations Act, 2010* (NFPCA) must be completed and filed to amalgamate two or more active not-for-profit corporations in Ontario. One of the corporations that is being amalgamated must file the Articles of Amalgamation.

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready.

1. Corporation Name and Ontario Corporation Number (OCN) of the applicant corporation.
2. Company Key of the applicant corporation. This is the 9-digit number provided by the ministry that establishes authority over the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone and email address). **This will not be shown on the public record.**
4. Name and OCN of each amalgamating corporation(s), in addition to the applicant corporation.
5. Date of adoption of the amalgamation agreement or approval of the members' resolutions. This must have already occurred; it cannot be a future date.
6. Ontario Nuans name search report for a proposed name if the name will be different from the names of any of the amalgamated corporations. Please do not send the Nuans search report. Keep it at the corporation's registered office. You will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the search report
7. Effective date of articles of amalgamation. You may choose a future date, up to 30 calendar days in the future.
8. Administrative information. This will not be shown on the public record.
 - Official email address for the corporation
 - North American Industry Classification System (NAICS) business activity code. For more information on NAICS code visit [NAICS](#).
9. Registered office address of the amalgamated corporation being formed. This must be in Ontario. A post office box alone is not acceptable.
10. Number of directors, their names and addresses for service.
11. Purposes and Provisions.
12. Schedule A: Signed statutory declaration of a director or an officer of each amalgamating corporation required by subsection 112(2) of the *Not-For-Profit Corporations Act, 2010*.

13. Schedule B: Signed copy of the adopted amalgamation agreement. The agreement must include all of the terms and means of affecting the amalgamation set out in subsection 110(2) of the *Not-For-Profit Corporations Act, 2010*.
14. Consent for the use of corporate name, if required under the Act and the regulations.
15. Fee of \$155.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Applicant Information

Please enter the current corporation name of the applicant corporation. The applicant is the one that makes this filing and initiates the amalgamation and may be any of the amalgamating corporations. The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent document changing the name.

Also provide the applicant corporation's OCN and the company key. We will need the company key to verify that you are authorized to file this amalgamation.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Amalgamating Corporations

The corporation name and OCN of the applicant corporation will be pre-populated in the amalgamating corporations section. Please enter the date of adoption of the amalgamation agreement for the applicant corporation. This cannot be a future date.

For all of the amalgamating corporations, enter the corporation name, OCN and date of adoption of the amalgamation agreement. At a minimum, there must be 2 amalgamating corporations, including the applicant.

Corporation Name

Please indicate whether you would like to use the name of one of the amalgamating corporations or you would like to use a new name for the name of the amalgamated corporation.

Use the Name of One of the Amalgamating Corporations

The name of the amalgamated corporation may be identical to the name of one of the amalgamating corporations. In the case where the name of the amalgamated corporation will be identical to the name of one of the amalgamating corporations, a Nuans name search report is not required. Please select the name of one of the amalgamating corporations from the drop-down list.

Use a New Name

If you prefer to use a new name, you will need an **Ontario** Nuans report.

It is the responsibility of the corporation to ensure the name for an Ontario not-for-profit corporation complies with the NFPCA and the regulations.

Search

Before you get an Ontario Nuans report, you can search the ministry's records at Ontario.ca/BusinessRegistry to see if your proposed new name is being used by another corporation.

The Nuans report must be obtained from a private name search company. The Ministry does not provide this search. Suppliers of Nuans reports may be found online at www.yellowpages.ca under the heading "Searchers of Records" or you may visit Innovation, Science and Economic Development Canada's Nuans site at www.nuans.com for a list of registered search houses that can assist you with obtaining a Nuans search report.

Proposed Name

Select whether the name of the corporation is in an English form only, a French form only, an English and a French form, or an English form and a French form which are equivalent but used separately. A Nuans name search is required for each form of the name (English, French, and English and French combined). For an English and French form of the name, a Nuans name search is required for each form of the name unless the English and French forms of the name are identical. When the Certificate of Amalgamation is issued, a forward slash [/] separating the English and French form will be inserted in the corporation name.

For example,

A name that is English only would be Green Institute Inc.

A name that is French only would be Institut Green Inc.

A name that is a combination of English and French would be Institut Green Institute Inc.

A name in English and a name in French that are equivalent but used separately would be Green Institute Inc./ Institut Green Inc.

Your proposed corporation name may contain a legal element and must be identical to the proposed name searched in Nuans. Indicate in this form the Nuans proposed name searched, the Nuans report reference number and the date the report was produced. **You must keep the Nuans report at the corporation's registered office.** Do not send it.

Legal Elements

The corporate name may include one of the following legal elements: "Incorporated", "Incorporée" or "Corporation" or the corresponding abbreviations "Inc." or "Corp."

Requested Date for Amalgamation

The requested date for amalgamation is the requested effective date for the corporations to be amalgamated under the NFPCA and the regulations. You must select a preferred date; however, the earliest effective date will be the date the application is received in order by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid. You cannot choose a past date. The Nuans report cannot be dated more than 90 days prior to the submission of the articles. For example, articles submitted on November 28 could be supported by a Nuans name search report dated as early as August 30, but not dated earlier. Allow enough time for the application to be received through mail.

General Details

In this section, indicate the primary activity code and official email address.

Primary Activity

Your primary activity is the main activity of your corporation. Please refer to the list of primary activities from the NAICS that best describes your primary activity and then indicate your primary activity code from the link in this form. This information will not appear in the public record and is collected for administrative purposes only.

Official Email Address

The corporation's official email will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

Registered Office Address

The address of the registered office of the amalgamated corporation being formed must be set out in full, including the street name, street or rural route number, municipality, province, country and the postal code. A post office box alone is not an acceptable address. If there is no street and number, indicate the lot and concession or lot and plan numbers. The registered office must be in Ontario.

Number of Directors

Please indicate if you are setting out a fixed number of directors, or a minimum and maximum number of directors. You cannot select both options. The corporation is required to have at least three directors under the NFPCA.

Director Information

Directors must be individuals at least 18 years old. If you indicated 3 as the fixed number, you must provide the director information for 3 directors. If you indicated 3 as a minimum and 5 as a maximum, you must provide the information for either 3, 4, or 5 directors.

To complete the director information, please indicate the full name (first name, middle name and last name), and address for service of each of the directors. You may also provide an optional email address.

If the director has an international address and the "Region" field is not applicable, please enter 'Parish', 'County' or any other equivalent information in the "Region" field. This also applies to any international address in the form.

Purposes and Provisions

You must indicate if the corporation intends to operate as a charity.

If the Corporation Intends to Operate as a Charity:

Indicate if the corporation has consent from the Public Guardian and Trustee (PGT) not to include an "After Acquired" clause.

If the corporation does not have Public Guardian and Trustee consent to not include the "After Acquired" clause, then the articles must contain a statement under the Provisions that:

"All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective."

Purposes

Set out the purposes of the corporation in the space provided. It is the corporation's responsibility to ensure that the application contains exclusively charitable purposes and meets charity law requirements. For more information and sample purposes, visit [describing your activities section](#) on federal government website.

Special Provisions

Because the corporation intends to operate as a charity, the required special provisions for charities will be included in the articles. In addition to the required special provisions, you may add additional special provisions in the space provided.

If the Corporation does not Intend to Operate as a Charity:

Purposes

Set out the purposes of the corporation in the space provided. You may set out any non-profit purpose that is not unlawful as the first purpose. You may set out additional purposes, but if any purposes are of a commercial nature, the articles must state that the commercial purpose is to advance or support one. Replace this link to English notice in English document with the following link to French Notice or more of the not-for-profit purposes of the corporation.

Special Provisions

Please refer to the Not-for-Profit Corporation Handbook for items that may be included in the special provisions section. For example, any restrictions on the activities that the corporation may carry on, or on powers that the corporation may exercise, should be set out here. Because the corporation does not intend to operate as a charity, the required special provisions for non-charities will be included in the articles. You may add additional special provisions in the space provided.

For more details, please refer to the applicable Notice. If you are not sure, seek legal advice.

Amalgamation Documents

You are required to include with your application the following documents:

- **Schedule A:** Signed statutory declaration of a director or an officer of each amalgamating corporation required by subsection 112(2) of the *Not-For-Profit Corporations Act, 2010*.
- **Schedule B:** Signed copy of the adopted amalgamation agreement. The agreement must include all of the terms and means of affecting the amalgamation set out in subsection 110(2) of the *Not-For-Profit Corporations Act, 2010*.

Authorization

The contact person must confirm that the form has been signed by all the required persons.

Signatures

The form must bear the signatures of two directors or officers of each amalgamating corporation. Please indicate the full name and position of the individuals (e.g., director, chairman, secretary) and ensure that the form is signed by all the required persons in the space provided beside their names before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signatures, attach all supporting documents, include the exact payment and mail it to the ministry at the address below:

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Application

If your application is handwritten, missing the required payment, company key or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing **any other** required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you **must** complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction. **No additional fee will be charged.**

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. You must select a preferred date; however, the earliest effective date will be the date the application is received in order by the ministry. You may request a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid, if applicable. For details, please refer to the applicable Notice.

Successful Application

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email address provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

A notification email will also be sent to all the amalgamating corporations to inform them that an amalgamation has occurred.

Upon amalgamation, the ministry will assign the amalgamated corporation with a new OCN. This number is unique to the corporation and cannot be transferred to another corporation, nor can a corporation ever change its corporation number.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Purposes and Provisions (Maximum limit is 100,000 characters per text box)

Is this corporation a charity or intend to operate as a charity? *

☐ Yes ☐ No

4. Required Statement

The corporation confirms the following:

☐ These Restated Articles of Incorporation correctly set out, without any changes, the corresponding provisions of the Articles of Incorporation as amended and supersede the original Articles of Incorporation and any amendments made to them. *

5. Authorization

☐ * I,

confirm that this form has been signed by all the required persons.

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signature

Name	Position	Signature
Name	Position	Signature

Save Form

Print Form

Clear Form

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to use a debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

This form is used to restate articles of incorporation, as amended, (i.e., to consolidate all amendments and the original articles into one set of articles). Restated articles supersede the original articles and all of the amendments that have been made to them.

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready.

1. Corporation Name, Ontario Corporation Number (OCN) and official email address.
2. Company Key. This is the 9-digit number provided by the ministry that establishes access to the corporation. For more information refer to company key.
3. Administrative information for the contact person (name, telephone number and email address). This will not be shown on the public record.
4. Purposes and Provisions.
5. Fee of \$130.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Provisions Not Required to be Entered

You are not required to enter information such as the registered office address or director information because this information will already be in the ministry records, based on the most recent filings by the corporation. If you wish to change any information in the Ministry's record, you may wish to do so **before** filing the restated articles by filing an [Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284](#) under the *Corporations Information Act* (CIA) or an amendment under the *Not-for-Profit Corporations Act, 2010* (NFPCA).

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Detailed Instructions on Completing the Form

Corporation information

Please enter the current corporation name, the Ontario Corporation Number (OCN), company key and official email address of the corporation filing the Restated Articles of Incorporation.

We will need the company key to verify that you are authorized to file the Restated Articles of Incorporation.

The corporation name must be the same as it appeared on the original articles of incorporation document or, if there has been a name change, the same as the name that appears on the most recent document changing the name.

You must enter the corporation's official email address on record with the ministry. The corporation's official email address will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email address of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

If your official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 under the CIA. For more information, see the applicable Notice. You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application and documents related to this application will be sent to the contact person's email address.

Purposes and Provisions

You must indicate if the corporation is a charity or intends to operate as a charity?

If Yes, the corporation is a charity or intends to operate as a charity:

Purposes

Set out the purposes of the corporation in the space provided. It is the corporation's responsibility to ensure that the application contains exclusively charitable purposes. For more information and sample purposes, visit [describing your activities section on the federal government website](#).

Special Provisions

Because the corporation indicated that it intends to operate as a charity, the required special provisions for charities will be included in the restated articles. If the corporation will restate any existing special provisions, enter them in the space provided.

If No, the corporation does not intend to operate as a charity:

Purposes

Set out the purposes of the corporation in the space provided. You may set out any non-profit purpose that is not unlawful as the first purpose.

Special Provisions

Because the corporation is operating as a non-profit, the required special provisions for non-charities will be included in the articles. If the corporation will restate any existing special provisions, enter them in the space provided.

For more details, please refer to the applicable Notice. If you are not sure, seek legal advice.

Date of Restated Articles of Incorporation

The effective date of the restated articles of incorporation is the date that the articles take effect. The earliest effective date will be the date the application is received in order by the ministry.

Authorization

The contact person must confirm that the form has been signed by the required persons.

The contact person must also confirm that these Restated Articles of Incorporation correctly set out, without any change, the corresponding provisions of the Articles of Incorporation as amended and supersede the original Articles of Incorporation and any amendments made to them.

Signatures

The form must bear the signatures of two directors or officers of the corporation. Please indicate the full name and position of the individuals (e.g., director, chairman, secretary) and ensure that the form is signed by the required person beside their name before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signatures, and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Applications

If your application is handwritten, missing the required payment, company key or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing **any other** required information or has not been properly completed, it will be returned for correction electronically to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you must complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction. **No additional fee will be charged.**

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. For details, please refer to the applicable Notice.

Successful Application

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email address provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email address.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Has the corporation been assigned an Ontario Corporation Number (OCN) ? * ☐ Yes ☐ No

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Current Details/Jurisdiction

4. Corporation Name

Every corporation must have a name. You need a Nuans report for the proposed name.

The corporation will have: *

☐ an English name (example: "Green Institute Inc.")

☐ a French name (example: "Institut Green Inc.")

☐ a combination of English and French name (example: "Institut Green Institute Inc.")

☐ an English and French name that are equivalent but used separately (example: "Green Institute Inc./Institut Green Inc.")

5. General Details

Requested Date for Continuance *

Primary Activity Code *

Official Email Address *

An official email address is required for administrative purposes and must be kept current. All official documents or notices and correspondence to the corporation will be sent to this email address.

6. Address

Every corporation is required to have a registered office address in Ontario. This address must be set out in full. A post office box alone is not an acceptable address.

Registered Office Address *

☐ Standard Address ☐ Lot/Concession Address

7. Directors

A minimum of three (3) directors are required. **Please specify the number of directors for your Corporation ***

☐ Fixed Number ☐ Minimum/Maximum

8. Purposes and Provisions (Maximum limit is 100,000 characters per text box)

Is the corporation a charity, or does it intend to operate as a charity? * ☐ ☐ Yes ☐ No

9. Required Statements

Required Statements

- ☐ The corporation is to be continued under the *Not-for-Profit Corporations Act, 2010* to the same extent as if it had been incorporated under this Act. *
- ☐ The corporation has complied with subsection 114(2) or 115(4), as applicable, of the *Not-for-Profit Corporations Act, 2010*. *

Authorization Date

- ☐ The continuation of the corporation under the laws of the Province of Ontario has been properly authorized under the laws of the jurisdiction currently governing the corporation, on the following date: *

Authorization Date *

10. Authorization

- ☐ * I,
- confirm that this form has been signed by all the required persons.

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signatures ☐

Name	Position	Signature

Save Form

Print Form

Clear Form

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to pay by debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

Articles of Continuance must be completed and filed to continue a corporation under the *Not-for-Profit Corporations Act, 2010* (NFPCA). Filings must be made in the required form and format and meet all requirements. Upon continuance, the corporation becomes subject to the NFPCA and the regulations.

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready.

1. Administrative information for the contact person (name, telephone and email address). **This will not be shown on the public record.**
2. Current corporation name.
3. Ontario Corporation Number (OCN) and the Company Key, if the corporation has been previously assigned one.
4. Name of jurisdiction the corporation is leaving.
5. Original date of incorporation/amalgamation.
6. Ontario Nuans name search. Keep the Nuans search report at the corporation's registered office, and you will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
7. The following supporting documents:

If you are a corporation from a jurisdiction outside Ontario:

- Copy of the incorporating documents or continuance documents and all amendments, certified by the officer of the incorporating jurisdiction who is authorized to do so.
- Letter of satisfaction, certificate of discontinuance or other document issued by the appropriate officer of the incorporating jurisdiction indicating the corporation is authorized under the laws of that jurisdiction to apply for Articles of Continuance in Ontario.
- Only if the corporation is applying from a jurisdiction outside Canada, a legal opinion indicating that jurisdiction's laws authorize the corporation to apply for continuance.

If you are another Ontario corporation:

- Copy of the incorporating documents or continuance documents if applicable, and all amendments, certified by the officer of the incorporating jurisdiction who is authorized to do so.
- Certified copy of a special resolution or court order. You must provide a copy of the resolution authorizing the directors to apply for certificate of continuance, or a certified or notarized copy of the court order waiving the requirement for a special resolution.

8. Requested date for continuance. You may choose a future date up to 30 calendar days in the future.
9. Administrative information

- Official email address for the corporation
 - North American Industry Classification System (NAICS) primary activity code. For more information on NAICS code visit [NAICS](#).
10. Registered office address. This must be in Ontario. A post office box alone is not acceptable.
 11. Number of directors, their names and address for service.
 12. Purposes and Special Provisions.
 13. Be ready to confirm the Required Statements.
 14. Authorization date. This is the date that the continuation was properly authorized under the laws of the jurisdiction currently governing the corporation.
 15. Consent for the use of corporate name, if required under the Act and the regulations.
 16. Fee of \$ 155.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Corporation Information

Please enter the current corporation name as it appeared on the original articles of incorporation document or, if there has been a name change, the same as the name that appears on the most recent document changing the name.

You will be asked if the corporation has previously been assigned an Ontario Corporation Number. Select 'Yes' or 'No'. If the corporation previously operated in Ontario, an OCN would have been issued to the corporation.

If you select 'Yes', enter the OCN previously assigned to the corporation. We will need the company key to verify that you are authorized to file this continuance.

If you select 'No', select the checkbox to confirm that the corporation has never been assigned an OCN.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Current Details/Jurisdiction

Please provide the current corporation name, governing jurisdiction and the original date of incorporation or amalgamation of the corporation.

The name entered must be exactly the same as it appeared on the original incorporation document or if there has been a name change, the name as it appears in the most recent document changing the name.

If the corporation has changed its name, set out the current corporate name. If the corporation is currently operating in Ontario, before filing the Articles of Continuance, please ensure that you update any corporate name change. If the corporation is a federal, domestic or a foreign non-share corporation you must file an [Initial Return/Notice of Change EP Federal Domestic Foreign Non-Share - Form Number 5286](#) under the *Corporations Information Act*.

The following 3 supporting documents are required, if your governing jurisdiction is outside Canada. If your governing jurisdiction is within Canada, only the first 2 documents listed below are required. Please make sure to attach these documents with your application.

1. Incorporating documents or continuance documents and all amendments
2. Letter of Satisfaction/Authorization to Continue
3. Legal Opinion indicating that the jurisdiction's laws authorize the corporation to apply for continuance.

For more details regarding the above documents, please see the applicable Notice.

Corporation Name

You will need an Ontario Nuans report. Before you get an Ontario Nuans report, you can do a free search in the ministry's records at Ontario.ca/BusinessRegistry to see if your proposed name is being used by another corporation.

Proposed Name. Select whether the name of the corporation is in an English form only, a French form only, an English and a French form, or an English form and a French form which are equivalent but used separately. A Nuans name search is required for each form of the name (English, French, and English and French combined). For an English and French form of the name, a Nuans name search is required for each form of the name unless the English and French forms of the name are identical. When the certificate of continuance is issued, a forward slash [/] separating the English and French form will be inserted in the corporate name.

For example,

A name that is English only would be Green Institute Inc.

A name that is French only would be Institut Green Inc.

A name that is a combination of English and French would be Institut Green Institute Inc.

A name in English and a name in French that are equivalent but used separately would be Green Institute Inc./Institut Green Inc.

Your proposed corporation name may contain a legal element and must be identical to the proposed name searched in the Nuans. Indicate in this form the Nuans proposed name searched, the Nuans report reference number and the date the report was produced. You must keep the Nuans report at the corporation's registered office. Please do not send it with the form.

Legal Elements. The corporate name may include one of the following legal elements: "Incorporated", "Incorporée" or "Corporation" or the corresponding abbreviations "Inc." or "Corp."

Requested Date for Continuance

The requested date for continuance is the effective date that your corporation is to be continued under the laws of the NFPCA and the regulations. You must select a preferred date; however, the earliest effective date will be the date the application is received in order by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid. You cannot choose a past date. The Nuans report cannot be dated more than 90 days prior to the submission of the articles. For example, articles submitted on November 28 could be supported by a Nuans name search report dated as early as August 30, but not dated earlier. Allow enough time for the application to be received through the mail.

Primary Activity

Your primary activity is the main activity of your corporation. Please refer to the list of primary activities from the NAICS that best describes your primary activity and then indicate your primary activity code from the link in this form. This information will not appear in the public record and is collected for administrative purposes only.

Official Email Address

The corporation's official email address will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email address of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

Registered Office Address

The address of the registered office of the corporation must be set out in full, including the street name, street or rural route number, municipality, province, country and the postal code. A post office box alone is not an acceptable address. If there is no street and number, indicate the lot and concession or lot and plan numbers. The registered office address must be in Ontario.

Number of Directors

Please indicate if you are setting out a fixed number of directors or a minimum and maximum number of directors. You cannot select both options. The corporation is required to have at least three directors under the *Not-for-Profit Corporations Act, 2010*.

Director Information

Directors must be individuals at least 18 years old. If you indicated 3 as the fixed number, you must provide the director information for 3 directors. If you indicated 3 as a minimum and 5 as a maximum, you must provide the information for either 3, 4, or 5 directors.

To complete the director information, please indicate the full name (first name, middle name and last name), and address for service of each of the directors. You may also provide an optional email address.

If a director has an international address and the "Region" field is not applicable, please enter 'Parish,' 'County' or any other equivalent information in the "Region" field. This also applies to any international address in the form.

Purposes and Provisions

You must indicate if the corporation intends to operate as a charity.

If the corporation intends to operate as a charity:

Purposes

Set out the purposes of the corporation in the space provided. It is the corporation's responsibility to ensure that the application contains exclusively charitable purposes and meets charity law requirements.

Special Provisions

Because the corporation intends to operate as a charity, the required special provisions for charities will be included in the articles. In addition to the required special provisions, you may add additional special provisions in the space provided.

If the corporation does not intend to operate as a charity:

Purposes

Set out the purposes of the corporation in the space provided. You may set out any non-profit purpose that is not unlawful as the first purpose. You may set out additional purposes, but if any purposes are of a commercial nature, the articles must state that the commercial purpose is to advance or support one or more of the not-for-profit purposes of the corporation.

Special Provisions

Please refer to the Not-for-Profit Corporation Handbook for items that may be included in the special provisions section. For example, any restrictions on the activities that the corporation may carry on, or on powers that the corporation may exercise, should be set out here. Because the corporation does not intend to operate as a charity, the required special provisions for non-charities will be included in the articles. You may add additional special provisions in the space provided.

For more details, please refer to the applicable Notice. If you are not sure, seek legal advice.

Required Statements

The corporation must confirm that it is to be continued under the *Not-For-Profit Corporations Act, 2010* to the same extent as if it had been incorporated under this Act.

It must also confirm that it has complied with subsection 114(2) or 115(4), as applicable, of the *Not-for-Profit Corporations Act, 2010*.

Authorization Date

Provide the date that the continuation was properly authorized under the laws of the jurisdiction currently governing the corporation. **This cannot be a future date.**

Authorization

The contact person must confirm that the form has been signed by all the required persons.

Signatures

The form must bear the signatures of two directors or officers of the corporation. Please indicate the full name and position of the individuals (e.g., director, chairman, secretary) and ensure that the form is signed by the required persons beside their name before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signature, attach all required supporting documents, include the exact payment and mail it to the ministry at the address below:

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Application

If your application is handwritten, missing the required payment, company key or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing any other required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you must complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction. **No additional fee will be charged.**

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid, if applicable. For details, please refer to the applicable Notice.

Successful Application

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email address, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email address provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email address.

*If the corporation has not previously been assigned an OCN, the ministry will assign a new OCN, which is unique to the corporation. If it has been previously assigned an OCN, this number will appear in the certificate.

** Any company key previously received by the corporation will no longer be valid.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by email. Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Authorization to Continue Out of NFPCA

The corporation is requesting authorization to apply to be continued as if it had been incorporated under the laws of (please select one of the following): *

☐ Another Canadian jurisdiction

☐ A jurisdiction outside Canada

☐ The *Co-operative Corporations Act*

The authorization of the Director for an application for continuance, if provided, expires 6 months after the date of the endorsement of the authorization unless within the 6 month period, the corporation is continued under the laws of the jurisdiction, or the *Co-operative Corporations Act*, as applicable. Corporations that have continued to another jurisdiction must file a copy of the certificate of continuance issued by that jurisdiction with the Director within 60 days of the certificate being issued.

4. Authorization

☐ * I,

confirm that this form has been signed by all the required persons.

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signature

Name

Position

Signature

Name	Position	Signature

Save Form

Print Form

Clear Form

Instructions for Completing the NFPCA Authorization to Continue out of the NFPCA

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to use a debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

If you are a not-for-profit corporation subject to the *Not-for-Profit Corporations Act, 2010* (NFPCA) and you wish to continue the corporation in a jurisdiction outside Ontario or under the *Co-operative Corporations Act* (CCA), you must complete this form to apply for an Authorization to Continue out of the NFPCA. For example, the corporation may apply to continue to another jurisdiction within Canada (e.g., Manitoba) or outside Canada (e.g., Delaware). Once continued, the corporation will be subject to the laws of the other jurisdiction.

Please note that **you cannot** use this form if you wish to operate in another jurisdiction but want to remain an Ontario not-for-profit corporation and keep your head office in Ontario. If this is the case, you should contact the other jurisdiction to find out what is needed to operate in that jurisdiction while remaining an Ontario corporation subject to Ontario legislation.

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following documents and information ready. If you are continuing under the CCA, you do not need items 5 and 7.

1. Corporation Name, Ontario Corporation Number (OCN) and official email address
2. Company Key. This is the 9-digit number provided by the ministry that establishes access to the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone and email address). **This will not be shown on the public record.**
4. Be ready to indicate whether the corporation is applying to continue to another Canadian jurisdiction, outside of Canada or under the CCA.
5. The name of the jurisdiction where the corporation is applying to continue.
6. Be ready to confirm the Required Statements.
7. If the corporation is applying to continue in a jurisdiction outside Canada, a legal opinion must be attached with your application when you mail it.
8. Fee of \$155.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Corporation Information

Please enter the current corporation name, the OCN, company key, and official email of the Ontario not-for-profit corporation filing the authorization to continue out of the NFPCA.

We will need the company key to verify that you are permitted to file the authorization to continue out of the NFPCA. The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent document changing the name.

You must enter the corporation's official email address that is already on record with the ministry. The corporation's official email will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

If your official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 form under the *Corporations Information Act* (CIA). You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Authorization to Continue out of NFPCA

Select whether the corporation is applying to continue:

- under the laws of another Canadian jurisdiction
- under the laws of a jurisdiction outside Canada
- under the *Co-operative Corporations Act*

If the corporation is continuing under the laws of another Canadian jurisdiction:

You must indicate the jurisdiction in Canada where the corporation is applying to continue by clicking the drop-down box and selecting the province.

You must confirm the following:

- The property of the corporation continues to be the property of the body corporate;
- The body corporate continues to be liable for the obligations of the corporation;
- An existing cause of action, claim or liability to prosecution is unaffected;
- Any civil, criminal or administrative, investigative or other action or proceeding pending by or against the corporation may be continued by or against the body corporate; and
- Any conviction against, or ruling, order or judgment in favour of or against the corporation may be enforced by or against the body corporate.

You must also confirm the following:

- The application has been authorized by a special resolution.
- The corporation is not in default in filing notices and returns under the *Corporations Information Act*, and all outstanding fees have been paid.

If the corporation is continuing under the laws of a jurisdiction outside Canada:

You must indicate the jurisdiction outside Canada where the corporation is applying to continue by clicking the drop-down box and selecting the country. If you selected United States, you must indicate the state.

The application for authorization must be accompanied by a legal opinion from an **individual lawyer** (not a law clerk or law firm) who is authorized to practice in the other jurisdiction, to the effect that the laws of the jurisdiction to which the corporation is applying to continue meet the requirements in the NFPCA. The legal opinion must be on letterhead, signed by the lawyer and included with the mailed application.

The legal opinion must refer to each clause under subsection 116(10), specifically stating the following. You would also need to confirm these statements in the form:

- The property of the corporation continues to be the property of the body corporate;
- The body corporate continues to be liable for the obligations of the corporation;
- An existing cause of action, claim or liability to prosecution is unaffected;
- Any civil, criminal or administrative, investigative or other action or proceeding pending by or against the corporation may be continued by or against the body corporate; and
- Any conviction against, or ruling, order or judgement in favour of or against the corporation may be enforced by or against the body corporate.

You must also confirm the following:

- The application has been authorized by a special resolution.
- The corporation is not in default in filing notices and returns under the *Corporations Information Act*, and all outstanding fees have been paid.

If the corporation is continuing under the *Co-operative Corporations Act*,

You must also confirm the following:

- The application has been authorized by a special resolution.
- The corporation is not in default in filing notices and returns under the *Corporations Information Act*, and all outstanding fees have been paid.

Authorization

The contact person must confirm that the form has been signed by the required person.

Signature

The form must bear the signatures of two directors or officers of the corporation. Please ensure that the form is signed by the required persons beside their names before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signature, attach all **required** supporting documents, and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Applications

If your application is handwritten, missing the company key, required payment or email addresses, or if the wrong form is used, it will **not** be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing any other required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you must complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction.

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. For details, please refer to the applicable Notice.

Successful Application

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

Expiry of Director's Authorization

The Director's authorization of an Application for Authorization to Continue out of the NFPCA expires six months after the date the authorization is endorsed (subsections 116 (6) and 117 (4) of NFPCA), unless within the 6 month period, the corporation is continued under the laws of the other jurisdiction or the *Co-operative Corporations Act*, as applicable. If the corporation does not continue in the other jurisdiction or under the *Co-operative Corporations Act* within the 6 months, it remains a corporation under the NFPCA. A new Application for Authorization to Continue out of the NFPCA would be required if the corporation still wishes to continue in another jurisdiction or under the *Co-operative Corporations Act* after the authorization expires.

Requirements After Continuation

The corporation is required to file with the Director a copy of the instrument of continuance issued to it by the new jurisdiction, **within 60 days after the date of issuance** (subsection 116(7) of the NFPCA), unless:

- the ministry has been notified by the other jurisdiction that it has issued an instrument of continuance to the corporation, and;
- the Director notifies the corporation that it is deemed to have complied with 116(7) of the NFPCA.

You may mail a copy of the instrument of continuance to MGCS at the address above or consider filing it online at Ontario.ca/BusinessRegistry.

Corporations that have applied for authorization to continue under the CCA do not need to file a copy of the instrument of continuance.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Applicant Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Plan of Arrangement and Summary of Changes

Have you submitted a Draft Plan of Arrangement for review ? * ☐ Yes ☐ No

4. Authorization

☐ * I,

confirm that:

- The arrangement has been approved by the members of the corporation in accordance with section 120 of the *Not-for-Profit Corporations Act, 2010*
- The terms and conditions of the arrangement, if any, have been complied with in accordance with the order
- This form has been signed by the required persons

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signature

Name	Position	Signature
Name	Position	Signature

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application was received, ability to use a debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

In accordance with the *Not-for-Profit Corporations Act, 2010* (NFPCA), a corporation making an application for arrangement must:

1. Give notice to the Director of any court application related to an arrangement, including a Draft Plan of Arrangement and Court Order, and summary of the changes that would affect the public record, and:
2. File Articles of Arrangement with a certified copy of the Final Court Order including the Plan of Arrangement that has been obtained.

Notice to the Director must be filed at least 5 business days before obtaining an interim or Final Court Order. Articles of Arrangement may be filed after the required Notice has been given to the Director, any changes required by the Director have been made, and the Final Court Order has been obtained.

This form can be used to file the Notice to the Director for either the Draft Plan of Arrangement and Draft Court Order, or the Final Plan of Arrangement with the certified Court Order to the Director. Read pages 2 to 4 if you are giving Notice to the Director regarding court application and Draft Plan of Arrangement. Read pages 5 to 10 to file the Articles of Arrangement.

For detailed information about this application, please see the [applicable Notice](#) first.

#1 – Notice to the Director

Information You Need

Before completing this form, please make sure that you have the following information ready.

1. Corporation name, Ontario Corporation Number (OCN) and official email address of the applicant corporation.
2. Company Key. This is the 9-digit number provided by the ministry that establishes access to the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone number and email address). **This will not be shown on the public record.**
4. Summary of those changes made by the Arrangement that will affect the records of the ministry, including the page numbers of the Arrangement where the following information is located, such as:
 - the kind of action being taken (e.g., name change, amendments to articles, amalgamation, etc.);
 - the names of the affected corporations; their OCNs; any new corporate name(s);
 - if the arrangement involves an amalgamation, the names and addresses for service of directors, the minimum and maximum number of directors and registered office address of the amalgamated corporation(s).
 - any amendments to purposes or special provisions.
5. A copy of the Draft Plan of Arrangement.
6. A copy of the Draft Court Order and Notice of Application.

Completing the Form

Applicant Information

Please enter the current corporation name, OCN, company key, and official email address of the applicant corporation filing the Notice to the Director.

We will need the company key to verify that you are authorized to file this notice.

The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent document changing the name.

You must enter the official email address that is already on record with the ministry. The corporation's official email will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

If your official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 form under the *Corporations Information Act* (CIA). You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Plan of Arrangement and Summary of Changes

If you are filing a draft, please select "No" to the question "Have you submitted a Draft Plan of Arrangement for review?" and then select "Yes" to the question "Would you like to submit a Draft Plan of Arrangement first?".

Please provide a summary of the changes made by the Arrangement that will affect the records of the Ministry.

Submitting the Form

Once you have completed the form, print it, attach the necessary documents, and mail it to the ministry at the address below. **Please note that draft plans and notice to the Director does not require a fee.**

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Receipt of Notice

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

#2 – File Articles of Arrangement

Articles of Arrangement may be filed after the required Notice has been given to the Director, any changes required by the Director have been made, and the Final Court Order has been obtained.

Information You Need

If you still wish to mail in your articles rather than completing it online, you'll need the following documents and information ready:

1. Corporation name, Ontario Corporation Number (OCN) and official email address of the applicant corporation.
2. Company Key. This is the 9-digit number provided by the ministry that establishes access to the corporation. For more information refer to company key.
3. Administrative information for the contact person (name, telephone number and email address). **This will not be shown on the public record.**
4. Summary of those changes made by the Arrangement that will affect the records of the ministry, including the page numbers of the Arrangement where the following information is located, such as:
 - the kind of action being taken (e.g., name change, amendments to articles, amalgamation, etc.);
 - the names of the affected corporations; their OCNs; any new corporate name(s);
 - if the arrangement involves an amalgamation, the names and addresses for service of directors, the minimum and maximum number of directors and registered office address of the amalgamated corporation(s);
 - any amendments to purposes or special provisions.
5. Date of Articles of Arrangement. You may choose a future date, up to 30 calendar days in the future.
6. A copy of the Plan of Arrangement approved by the court under subsection 120(4) of the NFPCA.
7. A certified copy of the Final Court Order approving the arrangement under subsection 120(4) of the NFPCA.
8. Be ready to confirm the following required statements:
 - The arrangement has been approved by the members of the corporation in accordance with section 120 of the *Not-for-Profit Corporations Act, 2010*
 - The terms and conditions of the arrangement, if any, have been complied with in accordance with the order
9. Fee of \$155.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Completing the Form

Applicant Information

Please enter the current corporation name, OCN, company key, and official email address of the applicant corporation filing the Articles of Arrangement.

The corporation name must be the same as it appeared on the original certificate of incorporation document or, if there has been a name change, the same as the name that appears on the most recent document changing the name.

We will need the company key to verify that you are authorized to file this arrangement.

You must indicate the official email address that is already on record with the ministry. The corporation's official email address will be used to communicate with the corporation. The documents related to this application will be sent to your official email address as well as to the email of the contact person indicated in Section 2 of this form.

If your official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 form under the *Corporations Information Act (CIA)*. You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Plan of Arrangement and Summary of Changes

If you have previously filed a draft, please select "Yes" to the question "Have you submitted a Draft Plan of Arrangement for review?"

If you have not previously submitted a draft and would like to submit a Draft Plan of Arrangement first, please select "No" to the question "Have you submitted a Plan of Arrangement for review?". Select "Yes" to the question "Would you like to submit a Draft Plan of Arrangement first?", then follow the instructions above for filing a Notice to the Director.

If you have not previously submitted a draft and would like to proceed in filing the Articles of Arrangement, please select "No" to the question "Have you submitted a Draft Plan of Arrangement for review?". Select "No" to the question "Would you like to submit a Draft Plan of Arrangement first?".

Then provide a summary of the changes made by the Arrangement that will affect the records of the Ministry.

The Director may seek an adjournment if the corporation fails to provide the Director with adequate opportunity to review materials sufficiently in advance of a court hearing for an interim or final order. The corporation is encouraged to provide sufficient notice prior to obtaining any Court Order to avoid the need for the Director to appear before the court. For more information, please read the applicable Notice.

Date of the Certificate of Arrangement

When Articles are filed with the ministry they are endorsed with a certificate and are effective on the date set out in the certificate. The date of any certificate issued will be the date the articles, other required documents (if any) and the required fee are received by the ministry in accordance with the requirements for filing under the NFPCA, the regulations and the Director's requirements, unless another date is permitted under the Act. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid, if applicable. You cannot choose a past date.

Authorization

You must confirm the following required statements:

- The arrangement has been approved by the members of the corporation in accordance with section 120 of the *Not-for-Profit Corporations Act, 2010*
- The terms and conditions of the arrangement, if any, have been complied with in accordance with the order

You must also confirm that this document has been signed by all the required persons.

Signature Requirements

The articles must be signed by two officers or directors of the corporation.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signatures, attach all required supporting documents, and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Applications

If your application is handwritten, missing the company key, the required payment or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing **any other** required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you must complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction. **No additional fee will be charged.**

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid, if applicable.

For details, please refer to the applicable Notice.

Receipt of Application by the Ministry

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Court Order

This court order is made under section 119 of the Act, the *Bankruptcy and Insolvency Act* (Canada), or the *Companies' Creditors Arrangement Act* (Canada) approving a proposal.

☐ Please attach a copy of the court order with your application. *

Note - If the court order includes the appointment of directors in place of or in addition to the existing directors, you must file a Notice of Change under the *Corporations Information Act* after submitting these articles.

Required Statement

☐ The terms and conditions of the reorganization, if any, have been complied with, as ordered by the court. *

Effective Date

This will be the date shown on the certificate for the articles to be amended pursuant to the court order.

Effective Date *

4. Corporation Name

Complete this section only if you are changing the corporation name

The corporation will have:

☐ an English name (example: "Green Institute Inc.")

☐ a French name (example: "Institut Green Inc.")

☐ a combination of English and French name (example: "Institut Green Institute Inc.")

☐ an English and French name that are equivalent but used separately (example: "Green Institute Inc./Institut Green Inc.")

5. Number of Directors

Complete this section if only you are changing the number of directors

A minimum of three directors are required. Please specify the number of directors for your corporation.

☐ Fixed Number ☐ Minimum/Maximum

6. Purposes and Provisions (Maximum limit is 100,000 characters per text box)

Complete this section only if you are amending the Purposes and Provisions

Is the corporation a charity or does it intend to operate as a charity? ☐ i

☐ Yes ☐ No

Description of Changes to Purposes

Please describe any amendments to the corporation's purposes in the area below (please be specific):

Enter the Text

Description of Changes to Special Provisions

Please describe any amendments to the corporation's special provisions in the area below (please be specific):

Enter the Text

7. Authorization

☐ * I,

confirm that this form has been signed by all the required persons.

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signatures ☐ i

Name	Position	Signature
Name	Position	Signature

Save Form

Print Form

Clear Form

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to use a debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

Articles of Reorganization under the *Not-for-Profit Corporations Act, 2010* (NFPCA) must be completed and filed by an Ontario not-for-profit corporation after a reorganization has been made to amend its articles by a court order referred to in section 119 of the NFPCA.

If a corporation is subject to a reorganization, its articles may be amended by the order to effect any change that might lawfully be made by an amendment under section 103 (e.g. corporation name, minimum/maximum number of directors, purposes and provisions, etc.).

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready. Note, you require the information for items 7 to 11 only if the court order requires changes to that information. If you are not changing the information for these items, leave the fields blank.

1. Corporation name, Ontario Corporation Number (OCN) and official email address.
2. Company Key. This is the 9-digit number provided by the ministry that establishes authority over the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone and email address). **This will not be shown on the public record.**
4. Certified copy of the court order. **Please attach with your application.**
5. Be ready to confirm that the terms and conditions to which the reorganization is made subject by the Order have been complied with.
6. Effective date: this is the date that the articles are amended pursuant to the court order.
7. Ontario Nuans name search report for a proposed new name, if the corporation name is to be changed. Keep the Nuans search report at the corporation's registered office. You will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the search report
8. Fixed number or minimum/maximum number of directors, if the number of directors is to be changed.
9. Description of changes to the purposes and provisions, if there are changes.
10. Consent for the use of corporate name, if required under the Act and the regulations.
11. Fee of \$130.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Corporation Information

Please enter the current corporation name, OCN, company key and official email address of the Ontario not-for-profit corporation filing the articles of reorganization.

We will need the company key to verify that you are authorized to file this application.

The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent document changing the name.

You must enter the corporation's official email address on record with the ministry. The corporation's official email will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

If your official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 under the *Corporations Information Act* (CIA). For more information, see the applicable Notice. You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Court Order

Please include a certified copy of the court order with your application.

Be ready to confirm that the terms and conditions of the reorganization, if any, have been complied with, as ordered by the court.

Requested Date for Reorganization

The effective date is the date that the articles are amended pursuant to the court order. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. The Nuans report, if applicable, cannot be dated more than 90 days prior to the submission of the articles. For example, articles submitted on November 28 could be supported by a Nuans name search report dated as early as August 30, but not dated earlier. Allow enough time for the application to be received through the mail.

Proposed New Corporation Name

Search

Before you get an Ontario Nuans report, you can search the ministry's records at Ontario.ca/BusinessRegistry to see if your proposed new name is being used by another corporation.

Proposed Name. Select whether the new name of the corporation is in an English form only, a French form only, an English and a French form, or an English form and a French form which are equivalent but used separately.

A Nuans name search is required for each form of the name (English, French, and English and French combined). For an English and French form of the name, a Nuans name search is required for each form of the name unless the English and French forms of the name are identical and the legal element is the French version

of the legal element in the English form. When the certificate of reorganization is issued, a forward slash [/] separating the English and French form will be inserted in the corporate name.

For example,

A name that is English only would be Green Institute Inc.

A name that is French only would be Institut Green Inc.

A name that is a combination of English and French would be Institut Green Institute Inc.

A name in English and a name in French that are equivalent but used separately would be Green Institute Inc./ Institut Green Inc.

Your proposed new corporation name may contain a legal element and must be identical to the proposed name searched in Nuans. Indicate in this form the Nuans proposed name searched, the Nuans report reference number and the date the report was produced. You must keep the Nuans report at the corporation's registered office. Please do not send it with the form.

Legal elements. "Incorporated", "Incorporée" or "Corporation" or the corresponding abbreviations "Inc." or "Corp."

Number of Directors

If you are changing the number of directors, please indicate if you are setting out a fixed number of directors or a minimum and maximum number of directors. You cannot select both options. The corporation is required to have at least three directors under the NFPCA.

If the director has an international address and the "Region" field is not applicable, please enter 'Parish,' 'County' or any other equivalent information in the "Region" field. This also applies to any international address in the form.

Purposes and Provisions

You must indicate if the corporation is a charity or if it intends to operate as a charity.

If Yes:

Indicate if the corporation has consent from the Public Guardian and Trustee not to include an "After Acquired" clause.

If the corporation does not have Public Guardian and Trustee consent to not include the "After Acquired" clause, then the articles must contain a statement under the Provisions that:

"All funds and other property held by the corporation immediately before the articles become effective or that are received subsequently by the corporation pursuant to any will, deed or other instrument made before the articles become effective, together with any income or other accretions to the funds or other property, will be applied only to the purposes of the corporation as they were immediately before the articles become effective."

Describe any amendments to the corporation's purposes, if any.

Describe any amendments to the corporation's special provisions, if any.

If No, the Corporation does not Intend to Operate as a Charity:

Describe any amendments to the corporation's purposes, if any.

Describe any amendments to the corporation's special provisions, if any

For more details, please refer to the applicable Notice. If you are not sure, seek legal advice.

Authorization

The contact person must confirm that the form has been signed by the required persons.

Signature

The form must bear the signatures of two directors or officers of the corporation. Please indicate the full name and position of the individuals (e.g., director, chairman, secretary) and ensure that the form is signed by the required persons beside their name before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signature, attach the required supporting document and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Application

If your application is handwritten, missing the required payment, company key or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing **any other** required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you **must** complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction. **No additional fee will be charged.**

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid. For details, please refer to the applicable Notice.

Successful Application

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit [Ontario.ca/BusinessRegistry](https://www.ontario.ca/BusinessRegistry) or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Voluntary Dissolution

The corporation confirms the following:

- ☐ There are no proceedings pending in any court against the corporation. *
- ☐ This dissolution has been duly authorized under clause 166(a) or (b) of the *Not-for-Profit Corporations Act, 2010*. *
- ☐ The corporation has complied with the requirements of the *Not-for-Profit Corporations Act, 2010* and the conditions contained in the articles or by-laws of the corporation prior to the filing of these articles. All notices and returns required under the *Corporations Information Act* have been filed. *
- ☐ That if it was at any time a registered owner of land in Ontario, that it is no longer a registered owner of land in Ontario. *

The corporation has (please select one): *

- ☐ No debts, obligations or liabilities.
- ☐ Duly provided for its debts, obligations or liabilities in accordance with subsection 167(2) of the *Not-for-Profit Corporations Act, 2010*.
- ☐ Obtained consent to its dissolution from its creditors or other persons having interests in its debts, obligations or liabilities.

After satisfying the interests of its creditors in all its debts, obligations and liabilities, if any (please select one): *

- ☐ If it is a charitable public benefit corporation, it has no property to distribute or it has distributed its remaining property in accordance with its articles to a Canadian body corporate that is a registered charity under the *Income Tax Act* (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.

- ☐ If it is a non-charitable public benefit corporation, it has no property to distribute or it has distributed its remaining property in accordance with its articles to another public benefit corporation with similar purposes to its own, a Canadian body corporate that is a registered charity under the *Income Tax Act* (Canada) with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.
- ☐ If it is not a public benefit corporation, it has no property to distribute among its members or it has distributed its remaining property,
- (i) in accordance with its articles, or
 - (ii) if there is no provision in its articles for distribution of property, rateably to its members according to their rights and interests in the corporation.

4. Effective Date

Requested Date for Dissolution *

5. Authorization

☐ * I,

confirm that this form has been signed by the required persons.

Caution: The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signatures

Name	Position	Signature
Name	Position	Signature

Save Form

Print Form

Clear Form

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier, and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

Articles of Dissolution under the Ontario *Not-for-Profit Corporations Act, 2010* (NFPCA) must be completed and filed by an Ontario not-for-profit corporation to voluntarily dissolve the corporation.

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready.

1. Corporation name, Ontario Corporation Number (OCN) and official email address of the corporation.
2. Company Key. This is the 9-digit number provided by the ministry that establishes access to the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone number and email address). **This will not be shown on the public record.**
4. Be ready to confirm the required statements.
5. Effective date of the articles of dissolution. You may request a specific date up to 30 days from the current date.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Corporation Information

Please enter the current corporation name, the OCN, company key, and official email address of the Ontario not-for-profit corporation filing for Articles of Dissolution.

We will need the company key to verify that you are authorized to file this voluntary dissolution.

The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent document changing the name.

You must enter the corporation's official email address on record with the ministry. The corporation's official email will be used to communicate with the corporation and must be kept current. All official documents or notices and correspondence to the corporation that is the subject of this filing will be sent to this email address. The documents related to this application will be sent to the official email address of the corporation as well as to the email of the contact person indicated in Section 2 of this form. This information will not appear in the public record and is collected for administrative purposes only.

If the corporation's official email address has changed, you must notify the ministry by filing an [Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284](#) under the *Corporations Information Act* (CIA). You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

Required Statements

You will need to confirm the following required statements:

- There are no proceedings pending in any court against the corporation.
- The dissolution has been duly authorized under clause 166(a) or (b) (as applicable) of the *Not-for-Profit Corporations Act, 2010*.
- The corporation has complied with the requirements of the *Not-for-Profit Corporations Act, 2010* and the conditions contained in the articles or by-laws of the corporation prior to the filing of these articles.
- That if it was at any time a registered owner of land in Ontario, that it is no longer a registered owner of land in Ontario.

You will need to select which one of these statements apply to the corporation.

The corporation has:

- No debts, obligations or liabilities.
- Duly provided for its debts, obligations or liabilities in accordance with subsection 167(2) of the *Not-for-Profit Corporations Act, 2010*.
- Obtained consent to its dissolution from its creditors or other persons having interests in its debts, obligations or liabilities.

You will need to select which one of these statements apply to the corporation.

After satisfying the interests of creditors, in all its debts, obligations and liabilities, if any, the corporation has:

- If it is a charitable public benefit corporation, it has no property to distribute or it has distributed its remaining property in accordance with its articles to a Canadian body corporate that is a registered charity under the *Income Tax Act (Canada)* with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.
- If it is a non-charitable public benefit corporation, it has no property to distribute or it has distributed its remaining property in accordance with its articles to another public benefit corporation with similar purposes to its own, a Canadian body corporate that is a registered charity under the *Income Tax Act (Canada)* with similar purposes to its own, the Crown in right of Ontario, the Crown in right of Canada, an agent of either of those Crowns or a municipality in Canada.
- If it is not a public benefit corporation, it has no property to distribute among its members or it has distributed its remaining property,
 - (i) in accordance with its articles, or
 - (ii) if there is no provision in its articles for distribution of property, rateably to its members according to their rights and interests in the corporation.

You will also need to confirm the following required statement:

- All notices and returns required under the *Corporations Information Act* have been filed.

Requested Date for Dissolution

The date of dissolution is the effective date that your corporation will be dissolved and be shown as inactive in the ministry's records. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date. Allow enough time for the application to be received through the mail.

Authorization

The contact person must confirm that the form has been signed by all the required persons.

Signature

The form must bear the signatures of two directors or officers of the corporation. Please indicate the full name and position of the individual (e.g., director, chairman, secretary). Please ensure that the form is signed by the required person(s) before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signatures, and mail it to the ministry at the address below.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Application

If your application is handwritten, missing the company key, or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing any other required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you must complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction.

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. For details, please refer to the applicable Notice.

Successful Application

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

Questions

After reading these detailed instructions and the applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by [email](#). Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Corporation Name

Please select the option that applies *

☐ The corporation is to be revived under the name it had at dissolution

☐ The corporation is to be revived under a number name

4. Required Statements

☐ The following required statements have been complied with: *

- Any outstanding notices and returns required to be filed by the corporation under the *Corporations Information Act* will be filed immediately upon revival.
- The consent of any required Minister and the Public Guardian and Trustee (if applicable) to the requested revival has been obtained.
- All other defaults of the corporation to the date of dissolution have been remedied and it is not more than 20 years after the date of dissolution.

5. Authorization

Requested Date and Authorization

Requested Date for Revival *

☐ * I,

confirm that the form has been signed by the required person.

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Required Signature ☐ i

Name	Address for Service
Interest of the Applicant	Signature

Save Form

Print Form

Clear Form

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application was received, ability to use a debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

Articles of Revival under the *Not-for-Profit Corporations Act, 2010* (NFPCA) must be completed and filed to revive a corporation, where the Director appointed under the NFPCA has by order, cancelled the Certificate of Incorporation under section 170 of the NFPCA, not more than 20 years after the date of dissolution.

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready.

1. Corporation name, Ontario Corporation Number (OCN) and official email address.
2. Company Key. This is the 9-digit number provided by the ministry that establishes access over the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone number and email address). **This will not be made available to the public.**
4. Ontario Nuans name search report, if the corporation was cancelled more than 10 years ago. A Nuans name search report is **not** required if the corporation was cancelled less than 10 years ago. **Keep the report at the corporation's registered office.** You will be asked for the following:
 - The Nuans report reference number
 - The proposed name searched
 - The date of the report
5. Be ready to confirm the Required Statements.
6. Requested date for revival. You may choose a future date, up to 30 calendar days in the future.
7. Name of applicant, their interest in the corporation (for example officer, director, or member), and address for service.
8. Fee of \$100.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Corporation Information

Please enter the current corporation name, OCN, company key, and official email address of the Ontario not-for-profit corporation to be revived.

We will need the company key to verify that you are authorized to file a revival for this corporation. If the applicant for revival is not a director or officer of the corporation, please call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223.

The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent articles changing the name.

You must indicate the official email address that is already on record with the ministry. If there is no official email address on record with the ministry, please provide an official email address for the corporation. The corporation's official email address will be used to communicate with the corporation. The documents related to this application will be sent to this official email address as well as to the email address of the contact person indicated in Section 2 of this form.

If your official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 form under the *Corporations Information Act* (CIA). You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. The ministry will contact this person for any questions related to this application. Documents related to this application will be sent to the contact person's email address and to the corporation's official email address.

Corporation Name

You will be presented with 2 options. Please indicate whether you would like to revive the corporation under the name as it was at dissolution or revive under a number name.

Please note that you need to make sure that you provide all the information needed such as an Ontario Nuans report, if required.

Revive under the name at dissolution

If you are reviving under the name you had at dissolution, and the corporation was cancelled less than 10 years ago, you don't need a Nuans report. Do not check the checkbox for Nuans Report.

If you want to change the name of the corporation upon revival, you must file Articles of Amendment after the Certificate of Revival is issued. An Ontario Nuans name search report may be required.

If you are reviving under the name you had at dissolution, and the corporation was cancelled more than 10 years ago, you will need an Ontario Nuans name search report.

Revive under a number name

If the corporation is not permitted under the Act and the regulations to revive under the name it had at dissolution, the corporation must revive under a number name. The number name will consist of your Ontario Corporation Number followed by "ONTARIO NOT-FOR-PROFIT".

Ontario Nuans Report. You must obtain it from a private name search company. The ministry does not provide this search. Select the checkbox for Nuans Report and enter the proposed corporation name, Nuans reference number and date.

The Nuans report cannot be dated more than 90 days prior to the filing of the articles. For example, articles received by the ministry on November 28th could be supported by a Nuans name search report dated as early as August 30th, but not dated earlier. You may wish to allow for additional time because if the Nuans report has expired before the articles are endorsed, you will be required to obtain a valid Nuans report to complete the filing.

Required Statements

You must confirm that the following have been complied with:

- Any outstanding notices and returns required to be filed by the corporation under the *Corporations Information Act* will be filed immediately upon revival.
- The consent of any required Minister and the Public Guardian and Trustee (if applicable) to the requested revival has been obtained.

- All other defaults of the corporation to the date of dissolution have been remedied and it is not more than 20 years after the date of dissolution.

Requested Date for Revival

The requested date for revival is the effective date that your corporation is revived under the laws of the NFPCA and the regulations. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date, if required, is valid. You cannot choose a past date. The Nuans report cannot be dated more than 90 days prior to the submission of the articles. For example, articles submitted on November 28 could be supported by a Nuans name search report dated as early as August 30, but not dated earlier. Allow enough time for the application to be received through the mail.

Authorization

The contact person must confirm that the form has been signed by the required person.

Signature

The form must bear the signature of an "interested person" who is the applicant. An interested person authorized to apply for a revival could be an officer, director, or member.

Please ensure that the form is signed by the required person beside their name before mailing the form.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signatures and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

Returned Applications

If your application is handwritten, missing the required payment, company key or email addresses, or if the wrong form is used, it will not be processed and will be returned to you by regular mail. You may resubmit by regular mail in this case.

However, if the form is missing any other required information or has not been properly completed, it will be returned electronically for correction to the email address provided on the form. To resubmit the application, you will be provided with a link to the electronic business registration system, where you must complete the transaction electronically. When you resubmit the application, it is your responsibility to review the entire application, and to ensure that all data is accurate and meets all requirements. You are also responsible for obtaining the required signatures when prompted during the electronic transaction. **No additional fee will be charged.**

The effective date of a returned application that is resubmitted to the ministry will be the date an application acceptable for filing is received by the ministry. You must select a preferred date; however, the earliest effective date will be the date the application acceptable for filing is received by the ministry. You may choose a future date up to 30 calendar days later than the current date, as long as the Nuans Report date is valid, if applicable. For details, please refer to the applicable Notice.

Successful Application

If consent is required from the Public Guardian and Trustee for the use of the corporation name, you will receive an acknowledgement email advising that your application is under review. The application will be returned to you electronically for revision and resubmission only if changes are required.

Whether you applied electronically or by mail, after the ministry receives your application and it is successfully processed, you will receive official documents by email, including a payment receipt if applicable and a company key if one has not already been assigned to the entity. For more information on the documents, please see the applicable Notice.

These documents will be sent to the official corporation or entity email address provided and to the contact person specified, except for the company key, if applicable, which is sent only to the official email.

Questions

After reading these detailed instructions and applicable Notice, if you still have questions, visit Ontario.ca/BusinessRegistry or contact us by email. Alternatively, you may call ServiceOntario at:

- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

Please select the type *

For questions or more information to complete this form, please refer to the instruction page.

Fields marked with an asterisk (*) are mandatory.

1. Corporation Information

Corporation Name *

Ontario Corporation Number (OCN) *

Company Key *

Official Email Address *

2. Contact Information

Please provide the following information for the person we should contact regarding this filing. This person will receive official documents or notices and correspondence related to this filing. By proceeding with this filing, you are confirming that you have been duly authorized to do so.

First Name *

Middle Name

Last Name *

Telephone Country Code

Telephone Number *

Extension

Email Address *

3. Notice of Special Resolution

4. Liquidator(s)

Liquidator Details

At least 1 liquidator is required

Liquidator 1 *

☐ Individual

☐ Corporation

The notice will be posted on the public notice board at <http://www.ontario.ca>

5. Authorization

☐ * I,

confirm that this form has been signed by the required person(s).

Caution - The Act sets out penalties, including fines, for submitting false or misleading information.

Before You Begin

Please consider applying online at Ontario.ca/BusinessRegistry because it is better, easier, and faster for you. Benefits of applying online include: a faster response, getting immediate notice that your application is received, ability to use a debit or credit card and being able to check the progress of your application online.

If you prefer to complete this form, you must complete it on a computer. The form is dynamic – it changes depending on how you answer questions. You can save the form but can't print it until you complete all mandatory fields – they are marked with an asterisk (*).

A corporation may be wound up voluntarily or by order of the court. The processes involved are different. Sections 123 and 134 of the *Not-for-Profit Corporations Act, 2010* (NFPCA) apply to corporations being wound up voluntarily. Sections 134, 139 and 147 of the NFPCA apply to corporations being wound up by order of the court.

For detailed information about this application, please see the [applicable Notice](#) first.

Information You Need

Before completing this form, please make sure that you have the following information ready. Items 4 -7 depends on the winding up filing you are submitting.

1. Corporation name, Ontario Corporation Number (OCN) and official email address.
2. Company Key. This is the 9-digit number provided by the ministry that establishes access over the corporation. For more information refer to [company key](#).
3. Administrative information for the contact person (name, telephone number and email address). **This will not be shown on the public record.**
4. If you are filing a Notice of Special Resolution 123(4):
 - Resolution Date. This is the date that the special resolution was passed/consented to by the members to require the corporation to be wound up voluntarily.
 - Liquidator(s) information and date appointed. If the liquidator is an individual, enter the full name and address for service. If the liquidator is a corporation, enter the corporation name, OCN, address for service full name and position of the person signing on behalf of the corporation.
5. If you are filing a Liquidator's Notice of Holding of Meeting 134(2):
 - Date of Members' Meeting. This is the date the meeting of the members of the corporation was held pursuant to subsection 134(1). The liquidator must file this notice within 10 days after the meeting is held.
 - Liquidator(s) information and date appointed. If the liquidator is an individual, enter the full name and address for service. If the liquidator is a corporation, enter the corporation name, OCN, address for service, full name and position of the person signing on behalf of the corporation.
6. If you are filing a Notice of Liquidator's Appointment 139(4):
 - Liquidator(s) information and date appointed by the court. If the liquidator is an individual, enter the full name and address for service. If the liquidator is a corporation, enter the corporation name, OCN, address for service, full name and position of the person signing on behalf of the corporation.
7. If you are filing a Dissolution Order – subsection 134(6) or 147(2):
 - Dissolution Date. This is the date of dissolution as ordered by the court.
 - Certified copy of the Court Order. Please include this with your application.
8. Fee of \$25.00. Make the cheque payable to the Minister of Finance. There is a service charge payable for any bounced cheques.

Section Numbers

Note: The numbering of the sections in the form are for ease of reference only. It does not correspond to the numbering of the articles you will receive if your application is accepted.

Completing the Form

Filing Type

Select whether this filing is for a:

- Voluntary Winding Up – Notice of Special Resolution 123(4)
- Voluntary Winding Up – Liquidator's Notice of Holding of Meeting 134(2)
- Court-ordered Winding Up – Notice of Liquidator's Appointment 139(4)
- Court-ordered Winding Up – Dissolution Order 147(2) or 134(6)

Corporation Information

Please enter the current corporation name, OCN, company key and official email address of the Ontario not-for-profit corporation filing the winding up.

We will need the company key to verify that you are authorized to file this notice or order.

The corporation name entered must be the same as it appeared on the original articles of incorporation document or if there has been a name change, the name as it appears on the most recent document changing the name.

You must enter the official email address that is already on record with the ministry. The corporation's official email will be used to communicate with the corporation. The documents related to this application will be sent to the official email address as well as to the email address of the contact person indicated in Section 2 of this form.

If your official email address has changed, you must notify the ministry by filing an Initial Return/Notice of Change/Annual Return by an Ontario Corporation - Form Number 5284 under the *Corporations Information Act* (CIA). You may include the CIA filing together with this form when you mail your application.

Contact Information

Please enter the full name, telephone number and email address of the contact person. This will not be shown on the public record. The ministry will contact this person for any questions related to this application, and documents related to this application will be sent to the contact person's email address.

If you are filing a Notice of Special Resolution 123(4), provide the following:

- Resolution Date
- Liquidator(s) information and appointed date

If you are filing a Liquidator's Notice of Holding of Meeting 134(2), provide the following:

- Date of Shareholders' Meeting
- Liquidator(s) information and appointed date

If you are filing a Notice of Liquidator's Appointment 139(4), provide the following:

- Liquidator(s) information and date appointed by the court

If you are filing a Dissolution Order 134(6) or 147(2), provide the following:

- Dissolution Date
- Certified copy of the Court Order. Include this with your application.

Authorization

The contact person must confirm that the form has been signed by the required person(s), as applicable.

Signature

If you are filing a Notice of Special Resolution 123(4);, the form must bear the signature of two officers or directors of the corporation.

If you are filing a Liquidator's Notice of Holding of Meeting 134(2), the form must bear the signature of the liquidator(s).

If you are filing a Notice of Liquidator's Appointment 139(4), the form must bear the signature of the liquidator(s).

If you are filing a Dissolution Order 134(6) or (147(2), no signature is required.

Submitting the Form

Once you have completed the form, print it, obtain the appropriate signature, as applicable, and mail it to the ministry at the address below with your exact payment.

Ministry of Government and Consumer Services
Central Production and Verification Services Branch
393 University Avenue, Suite 200
Toronto, Ontario M5G 2M2

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Questions

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- Telephone: 416-314-8880 or Toll-free: 1-800-361-3223
- TTY: 416-325-3408 or Toll-free TTY: 1-800-268-7095

North American Industry Classification System (NAICS) Canada

2017 Version 3.0

Release date: September 14, 2018



Statistics
Canada

Statistique
Canada

Canada

How to obtain more information

For information about this product or the wide range of services and data available from Statistics Canada, visit our website, www.statcan.gc.ca.

You can also contact us by

email at STATCAN.infostats-infostats.STATCAN@canada.ca

telephone, from Monday to Friday, 8:30 a.m. to 4:30 p.m., at the following numbers:

• Statistical Information Service	1-800-263-1136
• National telecommunications device for the hearing impaired	1-800-363-7629
• Fax line	1-514-283-9350

Depository Services Program

• Inquiries line	1-800-635-7943
• Fax line	1-800-565-7757

Standards of service to the public

Statistics Canada is committed to serving its clients in a prompt, reliable and courteous manner. To this end, Statistics Canada has developed standards of service that its employees observe. To obtain a copy of these service standards, please contact Statistics Canada toll-free at 1-800-263-1136. The service standards are also published on www.statcan.gc.ca under “Contact us” > “Standards of service to the public.”

Note of appreciation

Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued co-operation and goodwill.

Published by authority of the Minister responsible for Statistics Canada

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An HTML version is also available.

Cette publication est aussi disponible en français.

Preface

The North American Industry Classification System (NAICS) represents a continuing cooperative effort among Statistics Canada, Mexico's Instituto Nacional de Estadística y Geografía (INEGI), and the Economic Classification Policy Committee (ECPC) of the United States, acting on behalf of the Office of Management and Budget, to create and maintain a common industry classification system. With its inception in 1997, NAICS replaced the existing classification of each country, the Standard Industrial Classification (1980) of Canada, the Mexican Classification of Activities and Products (1994), and the Standard Industrial Classification (1987) of the United States. Since 1997, the countries have collaborated in producing 5-year revisions to NAICS in order to keep the classification system current with changes in economic activities. This update of the classification is important as new industries are created to align with the legalization of cannabis for non-medical use.

The North American Industry Classification System is unique among industry classifications in that it is constructed within a single conceptual framework. Economic units that have similar production processes are classified in the same industry, and the lines drawn between industries demarcate, to the extent practicable, differences in production processes. This supply-based, or production-oriented, economic concept was adopted for NAICS because an industry classification system is a framework for collecting and publishing information on both inputs and outputs, for statistical uses that require that inputs and outputs be used together and be classified consistently. Examples of such uses include measuring productivity, unit labour costs, and capital intensity of production, estimating employment-output relationships, constructing input-output tables, and other uses that imply the analysis of production relationships in the economy. The classification concept for NAICS leads to production of data that facilitate such analyses.

In the design of NAICS, attention was given to developing a production-oriented classification for (a) new and emerging industries, (b) service industries in general, and (c) industries engaged in the production of advanced technologies. These special emphases are embodied in the particular features of NAICS, discussed below. These same areas of special emphasis account for many of the differences between the structure of NAICS and the structures of industry classification systems in use elsewhere. NAICS provides enhanced industry comparability among the three North American Free Trade Agreement (NAFTA) trading partners, while also increasing compatibility with the two-digit level of the International Standard Industrial Classification (ISIC Rev.4) of the United Nations.

NAICS divides the economy into twenty sectors. Industries within these sectors are grouped according to the production criterion. Though the goods/services distinction is not explicitly reflected in the structure of NAICS, four sectors are largely goods-producing and sixteen are entirely services-producing industries.

A key feature of NAICS is the information and cultural sector that groups industries that primarily create and disseminate a product subject to copyright. This sector brings together those activities that transform information into a commodity that is produced and distributed, and activities that provide the means for distributing those products, other than through traditional wholesale-retail distribution channels. Industries included in this sector are telecommunications; broadcasting; newspaper, book, and periodical publishing; software publishing; motion picture and sound recording industries; libraries; internet publishing and broadcasting; and other information services.

Another feature of NAICS is a sector for professional, scientific and technical services. It comprises establishments engaged in activities where human capital is the major input. The industries within this sector are each defined by the expertise and training of the service provider. The sector includes such industries as offices of lawyers, engineering services, architectural services, advertising agencies, and interior design services.

A sector for arts, entertainment and recreation groups facilities or services that meet the cultural, entertainment and recreational interests of patrons.

The health care and social assistance sector recognizes the merging of the boundaries of these two types of services. The industries in this sector are arranged in an order that reflects the range and extent of health care and social assistance provided. Some important industries are family planning centres, outpatient mental health and substance abuse centres, and community care facilities for the elderly.

In the manufacturing sector, the computer and electronic product manufacturing subsector brings together industries producing electronic products and their components. The manufacturers of computers, communications equipment, and semiconductors, for example, are grouped into the same subsector because of the inherent technological similarities of their production processes, and the likelihood that these technologies will continue to converge in the future. The reproduction of packaged software is placed in this sector, rather than in the services sector, because the reproduction of packaged software is a manufacturing process, and the product moves through the wholesale and retail distribution systems like any other manufactured product. NAICS acknowledges the importance of these electronic industries, their rapid growth over the past several years and the likelihood that these industries will, in the future, become even more important in the economies of the three NAICS partner countries.

The NAICS structure reflects the levels at which data comparability was agreed upon by the three statistical agencies. The boundaries of all the sectors of NAICS have been delineated. In most sectors, NAICS provides for comparability at the industry (five-digit) level. However, for real estate, and finance and insurance, three-country comparability will occur either at the industry group (four-digit) or subsector (three-digit) levels. For these sectors, differences in the economies of the three countries prevent full comparability at the NAICS industry level. For utilities, retail trade, wholesale trade, and public administration, the three countries' statistical agencies have agreed, at this time, only on the boundaries of the sector (two-digit level). Below the agreed upon level of comparability, each country may add additional detailed industries, as necessary to meet national needs, provided that this additional detail aggregates to the NAICS level.

Foreword

Statistics Canada, the Instituto Nacional de Estadística y Geografía (INEGI) of Mexico and the United States Office of Management and Budget, through its Economic Classification Policy Committee, have jointly updated the system of classification of economic activities that makes the industrial statistics produced in the three countries comparable. The North American Industry Classification System (NAICS) revisions for 2017 are scheduled to go into effect for reference year 2017 in the United States and in Canada and 2018 in Mexico. NAICS was originally developed to provide a consistent framework for the collection, analysis, and dissemination of industrial statistics used by government policy analysts, by academics and researchers, by the business community, and by the public. Revisions for 2017 were made to account for our changing economies.

NAICS is the first industry classification system that was developed in accordance with a single principle of aggregation, the principle that producing units that use similar production processes should be grouped together. NAICS also reflects, in a much more explicit way, the significant changes in technology and in the growth and diversification of services in recent decades. Though NAICS differs from other international industry classification systems, the three countries continue to strive to create industries that do not cross two-digit boundaries of the United Nations' International Standard Industrial Classification of All Economic Activities (ISIC).

The actual classification reveals only the tip of the work carried out by staff from INEGI, Statistics Canada, and U.S. statistical agencies. It is through their regular efforts, analysis, and co-operation that NAICS has emerged as a harmonized international classification of economic activities in North America.

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Introduction

Purpose of NAICS

The North American Industry Classification System (NAICS) is an industry classification system developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, it is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

Economic statistics describe the behaviour and activities of economic transactors and of the transactions that take place among them. The economic transactors for which NAICS is designed are businesses and other organizations engaged in the production of goods and services. They include farms, incorporated and unincorporated businesses and government business enterprises. They also include government institutions and agencies engaged in the production of marketed and non-marketed services, as well as organizations such as professional associations and unions and charitable or non-profit organizations and the employees of households.

NAICS is a comprehensive system encompassing all economic activities. It has a hierarchical structure. At the highest level, it divides the economy into 20 sectors. At lower levels, it further distinguishes the different economic activities in which businesses are engaged.

NAICS is designed for the compilation of production statistics and, therefore, for the classification of data relating to establishments. It takes into account the specialization of activities generally found at the level of the producing units of businesses. The criteria used to group establishments into industries in NAICS are similarity of input structures, labour skills and production processes.

NAICS can also be used for classifying companies and enterprises. However, when NAICS is used in this way, the following caveat applies: NAICS has not been specially designed to take account of the wide range of vertically- or horizontally-integrated activities of large and complex, multi-establishment companies and enterprises. Hence, there will be a few large and complex companies and enterprises whose activities may be spread over the different sectors of NAICS, in such a way that classifying them to one sector will misrepresent the range of their activities. However, in general, a larger proportion of the activities of each complex company and enterprise is more likely to fall within the sector, subsector and industry group levels of the classification than within the industry levels. Hence, the higher levels of the classification are more suitable for the classification of companies and enterprises than are the lower levels. It should also be kept in mind that when businesses are composed of establishments belonging to different NAICS industries, their company- and enterprise-level data will show a different industrial distribution, when classified to NAICS, than will their establishment-level data, and the data will not be directly comparable.

While NAICS is designed for the classification of units engaged in market and non-market production, as defined by the System of National Accounts, it can also be used to classify own-account production, such as the unpaid work of households.

NAICS has been designed for statistical purposes. Government departments and agencies and other users that use it for administrative, legislative and other non-statistical purposes take responsibility for applying the classification in this manner.

Historical background

Over the years, Statistics Canada has developed and used a number of industrial classification systems. In 1948, the first Canadian Standard Industrial Classification (SIC) was developed. This was done to meet the government's need to establish a more comprehensive and fully-integrated system of economic reporting, in support of the key objectives of its post-war reconstruction programme outlined in the 1945 White Paper (on employment and income). The 1948 SIC brought together different industry descriptions in use at the time, each of which was applied to data

about different aspects of the economy based on different definitions. It facilitated data comparability, by providing a framework of common concepts, terminology and groupings of industries. The introduction to the 1948 SIC manual stated that it was designed for the classification of the establishment but a precise definition was not provided.

In the major revision of the SIC in 1960, the importance of the need for a standard unit of observation was emphasized by the provision of a standard definition of the establishment. The variables needed to assemble the "basic industrial statistics" required for the analysis of the different sectors of the economy were specified and the establishment became the smallest unit capable of reporting that set of variables. The 1970 revision updated the industry groupings to reflect changes in the industrial structure of the economy.

The 1980 revision of the SIC was again a major one. This revision more directly linked the SIC to the System of National Accounts (SNA). It specified the universe of production to be as defined for the production accounts of the SNA. It drew a picture of all the variables that needed to be collected from or allocated to the establishment, in order to calculate value added by establishment for the Input Output accounts and Real Domestic Product by industry. It gave more emphasis to the role of "ancillary" activities in the collection of an integrated system of economic statistics and emphasized the difference between technical and ancillary activities and the role of ancillary units in accounting for total production. By using available statistics, it more explicitly used measures of specialization and coverage to delineate manufacturing industries. It recommended the use of the 1980 SIC for the classification of establishments and the compilation of production statistics.

In 1980, a separate classification, the Canadian Standard Industrial Classification for Companies and Enterprises, was produced for the compilation of financial statistics related to companies and enterprises. This classification took account of vertically-integrated companies and enterprises and created special classes for them at the lowest level of the classification. The higher levels of the classification cut across the traditional groupings of industrial classifications based on separating primary, secondary and tertiary activities in the economy and created sector groupings that drew together single and vertically-integrated companies and enterprises engaged in the production of similar product groups.

It was customary to revise the SIC at ten-year intervals; however, by 1990 not all the economic statistics programs of Statistics Canada had implemented the 1980 SIC. It was decided to postpone the revision and to take into account the statistical needs of the North American Free Trade Agreement signed in January 1994. The needs were met by developing NAICS, an industrial classification common to Canada, Mexico and the United States. The first version, NAICS 1997, was released in March 1998.

NAICS was revised for 2002 to achieve increased comparability among the three countries in selected areas and to identify additional industries for new and emerging activities. To that end, the construction sector was revised and comparability achieved, for the most part, at the industry (five-digit) level. Industries were created for Internet services providers and web search portals, and Internet publishing and broadcasting.

Changes to Canadian and world economies continue to impact on classification systems. NAICS was revised for 2007 to reflect these changes. In particular, the information sector was once again updated. The updates took into account the rapid changes within this area, including the merging of activities. As a result, Internet publishing and broadcasting and web search portals have been combined, as have Internet service providers and data processing, hosting, and related services. Telecommunications resellers and other telecommunications have also been merged.

The 2012 NAICS revision was undertaken to achieve one main goal: to modify or create industries to reflect new, emerging, or changing activities and technologies. New industries were created for video game publishers and designers, and small clothing manufacturing industries were rolled up to a higher classification level. In addition, new guidelines for the coding of units that outsource production of goods were written into the sector definitions for 31-33 Manufacturing and 41 Wholesale trade.

Revision of NAICS Canada for 2017 (Version 1.0)

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

Various kinds of changes are brought into NAICS Canada for 2017 (Version 1.0). Many changes involve clarification of the definition and boundary of classes through changes to the descriptive text of the definition; the illustrative examples; the exclusions; and titles of industries. Some changes involve the reduction of industry detail, while other industries are detailed further.

Outsourcing of manufacturing

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

Telecommunications

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

Oil and gas extraction

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

Arts, sports and recreation

In order to better align the classification of arts, sports and recreation industries with user needs, new 6-digit industries were created in subsectors 711 Performing arts, spectator sports and related industries and 713 Amusement, gambling and recreation industries. These new industries are 711214 Other racing facilities and related activities, 711215 Independent athletes performing before a paying audience, 711217 Sports teams and clubs performing before a paying audience and supporting activities, 711411 Agents and managers for artists, entertainers and other public figures, 711412 Sports agents and managers, 713991 Sports clubs, teams and leagues performing before a non-paying audience, 713992 Other sports facilities and 713999 All other amusement and recreation industries.

Rental industries

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

Record production and distribution

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

NAICS Canada 2017 Version 2.0

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

Internet-only publishing

The principle change for NAICS Canada 2017 Version 2.0 consists of moving Internet-only publishing activities out of 519130 Internet publishing and broadcasting and web search portals (which becomes 519130 Internet broadcasting and web search portals) and into the corresponding publishing industries. Affected publishing industries are 511110 Newspaper publishers, 511120 Periodical publishers, 511130 Book publishers, 511140 Directory and mailing list publishers, 511190 Other publishers, 511211 Software publishers (except video game publishers), 511212 Video game publishers, and 512230 Music publishers.

Marijuana cultivation

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

NAICS Canada 2017 Version 3.0

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

Cannabis industries

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

The Development of NAICS

NAICS was developed by Statistics Canada, Mexico's Instituto Nacional de Estadística y Geografía (INEGI) and the Economic Classification Policy Committee (ECPC) of the United States Office of Management and Budget.

The three countries agreed upon the conceptual framework of the new system and the principles upon which NAICS was to be developed.

- i. NAICS would be based on a production-oriented or supply-based conceptual framework. This means that producing units using similar production processes would be grouped together in NAICS.
- ii. Special attention would be given to developing production-oriented classifications for (a) new and emerging industries (b) service industries in general and (c) industries engaged in the production of advanced technologies.
- iii. Time-series continuity would be maintained to the extent possible. However, changes in the economy and proposals from data users would be considered. In addition, in order to create a common system for all three countries, adjustments would be made where the United States, Canada and Mexico had incompatible definitions.

- iv. In the interest of a wider range of international comparisons, the three countries would strive for greater compatibility with the International Standard Industrial Classification of All Economic Activities (ISIC Revision 3) by minimizing the extent to which the lowest levels of NAICS crossed the boundaries of the 2-digit level of ISIC Revision 3.

To help with the development of NAICS, a user committee meeting was called in November 1994 and extensive consultation was undertaken in Canada with federal and provincial government departments and agencies, business and trade associations, economic analysts and the advisory committees of Statistics Canada.

A co-ordinating committee and subcommittees, which covered agriculture, mining and manufacturing, construction, distribution networks (retail and wholesale trade, transportation, communications and utilities), finance, insurance and real estate, business and personal services and health, social assistance and public administration, were responsible for developing the proposed structure of NAICS, in co-operation with representatives from INEGI and the U.S. statistical agencies. Proposals from all three countries concerning individual industries were considered for acceptance, if the proposed industry was based on the production-oriented concept of the system. The structure of NAICS was developed in a series of three-country meetings and formally accepted by the senior representatives of the ECPC, INEGI and Statistics Canada.

The final structure of NAICS was accepted by the heads of Statistics Canada, INEGI and the Office of Management and Budget of the United States on December 10, 1996.

Conceptual framework of NAICS

NAICS is based on a production-oriented, or supply-based conceptual framework in that establishments are grouped into industries according to similarity in the production processes used to produce goods and services. The production process refers to the combination of inputs (capital, labour, energy, materials and services – KLEMS) used in producing a certain quantity of outputs. A production-oriented industry classification system ensures that statistical agencies in the three countries can produce information on inputs and outputs, industrial performance, productivity, unit labour costs, employment, and other statistics that reflect structural changes occurring in the three economies.

Producing units are grouped into industries according to similarities in their production processes as defined earlier. The boundaries between industries demarcate, in principle, differences in input structures and production technologies. This means that, in the language of economics, producing units within an industry have similar production functions that differ from those of producing units in other industries.

The unit of observation of the industrial classification is the producing unit or establishment, and the industrial classification groups producing units, not products. Groupings of producing units permit the collection of data on inputs and outputs on a comparable basis. Because establishments each produce a number of products in different combinations and using different technologies, it is hardly possible to group all the establishments producing a particular product. It is more useful to use a production-oriented approach to bring together, into industries, establishments with common input structures, and to compile data on their outputs. This permits the compilation of comprehensive data on the total output of each product by industry and across all industries.

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

Use of the North American Product Classification System (NAPCS)

The needs of analysts to study market shares and the demand for products can more effectively be met by compiling data relating to the products produced by industries and using a product classification based on demand-oriented criteria to group products by markets served. Users of NAICS may want to consider and evaluate whether the classification they require is industry-based or product-based and whether a product classification would best suit their needs.

The North American Product Classification System (NAPCS) is a classification that organizes goods and services throughout the economy in a systematic fashion. It is a departmental standard classification for goods and services. A description of NAPCS is available at the following link: [Standard product classifications](#).

Structure of NAICS

The structure of NAICS is hierarchical. The numbering system that has been adopted is a six-digit code, of which the first five digits are used to describe the NAICS levels that will be used by the three countries to produce comparable data. The first two digits designate the sector, the third digit designates the subsector, the fourth digit designates the industry group and the fifth digit designates the industry. The sixth digit is used to designate national industries. A zero as the sixth digit indicates that there is no further national detail.

NAICS agreements define the boundaries of the twenty sectors into which the classification divides the economies of the three countries. Although, typically, agreement has been reached that comparable data will be made available for Canada, Mexico and the United States up to the five-digit industry level of NAICS, differences in the organization of production in the economies of the three countries necessitated certain exceptions. For some sectors, subsectors and industry groups, three-country agreement was reached only on their boundaries rather than on detailed industry structures.

In general, the use of the same code across the three countries indicates that the class is comparable, even if the title is not identical because of differences in the use of language.

NAICS with Canadian detail is designated NAICS Canada while NAICS with the United States' and Mexico's own six-digit detail are designated NAICS United States and Sistema de Clasificación Industrial de América del Norte (SCIAN) México, respectively.

Comparability among the three countries is indicated by superscripts at the end of class titles. The abbreviation "CAN" indicates a Canadian-only class, "MEX" indicates that the Canadian and Mexican classes are comparable, and "US" indicates that the Canadian and United States classes are comparable. When no superscript appears, the Canadian, Mexican and United States classes are comparable.

NAICS Canada 2017 Version 3.0 structure

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

Definition of the establishment

NAICS is a classification system for establishments. The establishment is defined as the smallest operating entity for which records provide information on the cost of inputs - capital, labour, energy, materials and services - employed to produce the units of output. The output may be sold to other establishments and receipts or sales recorded, or the output may be provided without explicit charge, that is, the good or service may be "sold" within the company itself.

The establishment in NAICS Canada is generally a single physical location, where business is conducted or where services or industrial operations are performed (for example, a factory, mill, store, hotel, movie theatre, mine, farm, airline terminal, sales office, warehouse, or central administrative office).

There are cases where records identify distinct and separate economic activities performed at a single physical location (e.g., shops in a hotel). These retailing activities, operated out of the same physical location as the hotel, are identified as separate establishments and classified in retail trade while the hotel is classified in accommodation. In such cases, each activity is treated as a separate establishment provided that: no one industry description in the classification includes such combined activities; separate reports can be prepared on the number of employees, their wages and salaries, sales or receipts, and expenses; and employment and output are significant for both activities.

Exceptions to the single location exist for physically dispersed operations, such as construction, transportation, and telecommunications. For these activities the individual sites, projects, fields, networks, lines, or systems of such dispersed activities are not normally considered to be establishments. The establishment is represented by those relatively permanent main or branch offices, terminals, stations, and so forth, that are either (1) directly responsible for supervising such activities, or (2) the base from which personnel operate to carry out these activities.

Although an establishment may be identical with the enterprise (company), the two terms should not be confused. An enterprise (company) may consist of more than one establishment. Such multi-unit enterprises may have establishments in more than one industry in NAICS. If such enterprises have a separate establishment primarily engaged in providing headquarters services, these establishments are classified in NAICS Sector 55, Management of companies and enterprises.

Although all establishments have output, they may or may not have receipts. In large enterprises, it is not unusual for establishments to exist to solely serve other establishments of the same enterprise (auxiliary establishments). In such cases, these units often do not collect receipts from the establishments they serve. This type of support activity is found throughout the economy and involves goods producing activities as well as services. Units that carry out support activities for the enterprise to which they belong are classified, to the extent feasible, according to the NAICS code related to their own activity. This means that warehouses providing storage facilities for their own enterprise will be classified as warehouses.

Determining the Industry Classification of an establishment

An establishment is classified to an industry when its principal activity meets the definition for that industry. This is a straightforward determination for establishments engaged in a single activity, but where establishments are engaged in more than one activity, it is necessary to establish procedures for identifying its principal activity.

In cases where there is more than one activity, the industry code is assigned based on the relative share of value-added. The activity with the largest value-added is identified as the establishment's principal activity, and the establishment is classified to the industry corresponding to that activity. For example, if the value added within an establishment consists of 40% from manufacturing dishwashers, 30% from manufacturing airspeed instruments and 30% from assembling clocks, it will be classified to NAICS 335223, Major kitchen appliance manufacturing. The assignment of the industry code is performed at the 6-digit level of the classification.

In most cases, when an establishment is engaged in more than one activity, the activities are treated independently. However, in some cases, the activities are treated in combination. There are two types of combined activities that are given special attention in NAICS. They are vertical integration and joint production (horizontal integration). These combined activities have an economic basis and occur in both goods-producing and services-producing sectors. In some cases, there are efficiencies to be gained from combining certain activities in the same establishment. Some of these combinations occur so commonly or frequently that their combination can be treated as a third activity in its own right and explicitly classified in a specific industry.

One approach to classifying these activities would be to use the primary activity rule, that is, whichever activity is largest. However, the fundamental principle of NAICS is that establishments that employ the same production process should be classified in the same industry. If the premise that the combined activities correspond to a distinct third activity is accepted, then using the primary activity rule would place establishments performing the same combination of activities in different industries, thereby violating the production principle of NAICS. A second reason for NAICS recognizing combined activities is to improve the stability of establishment classification, both over time and among the various parties that implement the classification. An establishment should remain classified in the same industry unless its production process changes; and different parties should code the same establishment or type of establishment in the same way. A consistent treatment of establishments with combined activities is more likely if they are classified to a single industry.

Vertical integration involves consecutive stages of fabrication or production processes in which the output of one step is the input of the next. In general, establishments will be classified based on the final process in a vertically-integrated production environment, unless specifically identified as classified in another industry. For example, paper may be produced either by establishments that first produce pulp and then consume that pulp to produce paper or by those establishments producing paper from purchased pulp. NAICS specifies that both of

these types of paper-producing processes should be classified in NAICS 32212, Paper mills rather than in NAICS 32211, Pulp mills. In other cases, NAICS specifies that vertically-integrated establishments be classified in the industry representing the first stage of the manufacturing process. For example, steel mills that make steel and also perform other activities such as producing steel castings are classified in NAICS 33111, Iron and steel mills and ferro-alloy manufacturing, the first stage of the manufacturing process.

The joint production of goods or services represents the second type of combined activities. In some cases, these combined activities have been assigned to a specific NAICS industry. For example, establishments that both engage in the sale of new cars and also provide repair services are coded to NAICS 44111, new car dealers. In other cases, specific industries have been identified for these combined activities, such as NAICS 44711, Gasoline stations with convenience stores.

In some complex businesses, there are units that exclusively produce services in support of other units within the same company or enterprise. Examples of such units are transportation units, central administrative units and head offices. Such units are known as ancillary units and are classified according to the NAICS code related to their own activity. This means that a warehouse providing storage facilities for its own company or enterprise will be classified as a warehouse. Similarly, a head office providing headquarters services for its own company or enterprise will be classified to the head office industry.

The Relationship of NAICS Canada and ISIC Revision 4

Recognizing that economic statistics are substantially more useful if they are also internationally comparable, the Economic and Social Council of the United Nations (UN) first adopted an International Standard Industrial Classification of All Economic Activities (ISIC) in 1948. Since then, ISIC has been revised in 1958, 1968, 1989, and, most recently, in 2008. This 2008 version of the classification is referred to as ISIC Revision 4. With these various revisions, the Council has recommended that member states adopt, as soon as possible, the latest version of the classification, with such modifications as necessary to meet national requirements, without disturbing the framework of the classification.

Similar to NAICS, ISIC was designed primarily to provide a classification for grouping activities (rather than enterprises or firms), and the primary focus for the ISIC classification system is the kind of activity in which establishments or other statistical entities are engaged. Whereas the main criteria employed in delineating the divisions, groups and classes of ISIC are: (a) the character of the goods and services produced; (b) the uses to which the goods and services are put; and (c) the inputs, the process and technology of production, it is the third criterion of ISIC that corresponds to the conceptual basis of NAICS.

ISIC Rev. 4 groups economic activity into 21 broad sections, 88 divisions, 238 groups, and 419 classes. In the coding system, sections are distinguished by the letters A through U and the divisions, groups, and classes are identified as the two-digit, three-digit, and four-digit groupings, respectively. As was the case with NAICS, the most recent revision of ISIC also focused on improvements to the detail in services sections.

In the development and subsequent revision of NAICS industries, the statistical agencies of the three countries strove to create industries that did not cross ISIC two-digit boundaries. The 2007 revision of NAICS and revision 4 of ISIC increased comparability beyond previous levels. The 2012 and 2017 NAICS revision maintains the same level of comparability with ISIC Rev. 4.

The third and fourth versions of ISIC put increased emphasis on harmonization with other activity classifications. ISIC Rev. 4 in particular was intended to have improved comparability with NAICS. The ISIC Rev. 4 revision process spanned several years and involved contributions from classification experts and users around the world, including NAICS experts. The revised ISIC structure is more detailed than the previous version, especially in the area of services. As well, to improve comparability explanatory notes have been extended to provide additional detail. This improved comparability reflects ISIC's central role in international comparison and analysis of industry statistics.

In addition to working to maintain coherence between NAICS and ISIC, international efforts have also focused on moving towards greater coherence between NAICS, ISIC and the Statistical Classification of Economic Activities in the European Community (NACE, Nomenclature statistique des activités économiques dans la Communauté européenne). NACE is very similar to ISIC, so improved convergence of NAICS with ISIC benefits convergence with NACE as well.

Classification Structure

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

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

CAN	Canadian industry only
MEX	Canadian and Mexican industries are comparable
US	Canadian and United States industries are comparable
[Blank]	[No superscript symbol] Canadian, Mexican and United States industries are comparable.

11 Agriculture, forestry, fishing and hunting

111 Crop production

1111 Oilseed and grain farming

- 11111 Soybean farming
- 111110 Soybean farming
- 11112 Oilseed (except soybean) farming
- 111120 Oilseed (except soybean) farming US
- 11113 Dry pea and bean farming
- 111130 Dry pea and bean farming US
- 11114 Wheat farming
- 111140 Wheat farming
- 11115 Corn farming
- 111150 Corn farming US
- 11116 Rice farming
- 111160 Rice farming
- 11119 Other grain farming
- 111190 Other grain farming CAN

1112 Vegetable and melon farming

- 11121 Vegetable and melon farming
- 111211 Potato farming US
- 111219 Other vegetable (except potato) and melon farming US

1113 Fruit and tree nut farming

- 11131 Orange groves
- 111310 Orange groves
- 11132 Citrus (except orange) groves
- 111320 Citrus (except orange) groves US
- 11133 Non-citrus fruit and tree nut farming
- 111330 Non-citrus fruit and tree nut farming CAN

1114 Greenhouse, nursery and floriculture production

- 11141 Food crops grown under cover
- 111411 Mushroom production US
- 111412 Cannabis grown under cover CAN
- 111419 Other food crops grown under cover US
- 11142 Nursery and floriculture production
- 111421 Nursery and tree production US
- 111422 Floriculture production US

1119 Other crop farming

- 11191 Tobacco farming
- 111910 Tobacco farming
- 11192 Cotton farming
- 111920 Cotton farming
- 11193 Sugar cane farming
- 111930 Sugar cane farming
- 11194 Hay farming
- 111940 Hay farming US
- 11199 All other crop farming
- 111993 Fruit and vegetable combination farming CAN
- 111994 Maple syrup and products production CAN

- 111995 Cannabis grown in open fields CAN
- 111999 All other miscellaneous crop farming CAN

112 Animal production and aquaculture

1121 Cattle ranching and farming

- 11211 Beef cattle ranching and farming, including feedlots
- 112110 Beef cattle ranching and farming, including feedlots CAN
- 11212 Dairy cattle and milk production
- 112120 Dairy cattle and milk production

1122 Hog and pig farming

- 11221 Hog and pig farming
- 112210 Hog and pig farming US

1123 Poultry and egg production

- 11231 Chicken egg production
- 112310 Chicken egg production US
- 11232 Broiler and other meat-type chicken production
- 112320 Broiler and other meat-type chicken production
- 11233 Turkey production
- 112330 Turkey production
- 11234 Poultry hatcheries
- 112340 Poultry hatcheries
- 11239 Other poultry production
- 112391 Combination poultry and egg production CAN
- 112399 All other poultry production CAN

1124 Sheep and goat farming

- 11241 Sheep farming
- 112410 Sheep farming US
- 11242 Goat farming
- 112420 Goat farming

1125 Aquaculture

- 11251 Aquaculture
- 112510 Aquaculture CAN

1129 Other animal production

- 11291 Apiculture
- 112910 Apiculture
- 11292 Horse and other equine production
- 112920 Horse and other equine production
- 11293 Fur-bearing animal and rabbit production
- 112930 Fur-bearing animal and rabbit production
- 11299 All other animal production
- 112991 Animal combination farming CAN
- 112999 All other miscellaneous animal production CAN

113 Forestry and logging

1131 Timber tract operations

- 11311 Timber tract operations
- 113110 Timber tract operations

1132 Forest nurseries and gathering of forest products

- 11321 Forest nurseries and gathering of forest products
- 113210 Forest nurseries and gathering of forest products US

1133 Logging

- 11331 Logging
- 113311 Logging (except contract) CAN
- 113312 Contract logging CAN

114 Fishing, hunting and trapping**1141 Fishing**

- 11411 Fishing
- 114113 Salt water fishing CAN
- 114114 Freshwater fishing CAN

1142 Hunting and trapping

- 11421 Hunting and trapping
- 114210 Hunting and trapping

115 Support activities for agriculture and forestry**1151 Support activities for crop production**

- 11511 Support activities for crop production
- 115110 Support activities for crop production CAN

1152 Support activities for animal production

- 11521 Support activities for animal production
- 115210 Support activities for animal production

1153 Support activities for forestry

- 11531 Support activities for forestry
- 115310 Support activities for forestry

21 Mining, quarrying, and oil and gas extraction**211 Oil and gas extraction****2111 Oil and gas extraction**

- 21111 Oil and gas extraction (except oil sands) CAN
- 211110 Oil and gas extraction (except oil sands) CAN
- 21114 Oil sands extraction CAN
- 211141 In-situ oil sands extraction CAN
- 211142 Mined oil sands extraction CAN

212 Mining and quarrying (except oil and gas)**2121 Coal mining**

- 21211 Coal mining
- 212114 Bituminous coal mining
- 212115 Subbituminous coal mining CAN
- 212116 Lignite coal mining CAN

2122 Metal ore mining

- 21221 Iron ore mining
- 212210 Iron ore mining
- 21222 Gold and silver ore mining
- 212220 Gold and silver ore mining CAN
- 21223 Copper, nickel, lead and zinc ore mining
- 212231 Lead-zinc ore mining US
- 212232 Nickel-copper ore mining CAN
- 212233 Copper-zinc ore mining CAN
- 21229 Other metal ore mining
- 212291 Uranium ore mining US
- 212299 All other metal ore mining US

2123 Non-metallic mineral mining and quarrying

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

213 Support activities for mining, and oil and gas extraction

2131 Support activities for mining, and oil and gas extraction

- 21311 Support activities for mining, and oil and gas extraction
- 213111 Oil and gas contract drilling
- 213117 Contract drilling (except oil and gas) CAN
- 213118 Services to oil and gas extraction CAN
- 213119 Other support activities for mining CAN

22 Utilities

221 Utilities US

2211 Electric power generation, transmission and distribution

- 22111 Electric power generation US
- 221111 Hydro-electric power generation US
- 221112 Fossil-fuel electric power generation US
- 221113 Nuclear electric power generation US
- 221119 Other electric power generation US
- 22112 Electric power transmission, control and distribution US
- 221121 Electric bulk power transmission and control US

221122 Electric power distribution US

2212 Natural gas distribution US

22121 Natural gas distribution US

221210 Natural gas distribution US

2213 Water, sewage and other systems US

22131 Water supply and irrigation systems US

221310 Water supply and irrigation systems US

22132 Sewage treatment facilities US

221320 Sewage treatment facilities US

22133 Steam and air-conditioning supply US

221330 Steam and air-conditioning supply US

23 Construction

236 Construction of buildings

2361 Residential building construction

23611 Residential building construction

236110 Residential building construction CAN

2362 Non-residential building construction

23621 Industrial building and structure construction

236210 Industrial building and structure construction US

23622 Commercial and institutional building construction

236220 Commercial and institutional building construction US

237 Heavy and civil engineering construction

2371 Utility system construction

23711 Water and sewer line and related structures construction

237110 Water and sewer line and related structures construction US

23712 Oil and gas pipeline and related structures construction

237120 Oil and gas pipeline and related structures construction US

23713 Power and communication line and related structures construction

237130 Power and communication line and related structures construction US

2372 Land subdivision

23721 Land subdivision

237210 Land subdivision US

2373 Highway, street and bridge construction

23731 Highway, street and bridge construction

237310 Highway, street and bridge construction US

2379 Other heavy and civil engineering construction

23799 Other heavy and civil engineering construction

237990 Other heavy and civil engineering construction US

238 Specialty trade contractors

2381 Foundation, structure, and building exterior contractors

23811 Poured concrete foundation and structure contractors

238110	Poured concrete foundation and structure contractors	
23812	Structural steel and precast concrete contractors	
238120	Structural steel and precast concrete contractors	US
23813	Framing contractors	US
238130	Framing contractors	US
23814	Masonry contractors	US
238140	Masonry contractors	US
23815	Glass and glazing contractors	US
238150	Glass and glazing contractors	US
23816	Roofing contractors	US
238160	Roofing contractors	US
23817	Siding contractors	US
238170	Siding contractors	US
23819	Other foundation, structure and building exterior contractors	US
238190	Other foundation, structure and building exterior contractors	US

2382 Building equipment contractors

23821	Electrical contractors and other wiring installation contractors	
238210	Electrical contractors and other wiring installation contractors	
23822	Plumbing, heating and air-conditioning contractors	
238220	Plumbing, heating and air-conditioning contractors	US
23829	Other building equipment contractors	
238291	Elevator and escalator installation contractors	CAN
238299	All other building equipment contractors	CAN

2383 Building finishing contractors

23831	Drywall and insulation contractors	
238310	Drywall and insulation contractors	US
23832	Painting and wall covering contractors	
238320	Painting and wall covering contractors	
23833	Flooring contractors	
238330	Flooring contractors	
23834	Tile and terrazzo contractors	
238340	Tile and terrazzo contractors	
23835	Finish carpentry contractors	
238350	Finish carpentry contractors	
23839	Other building finishing contractors	
238390	Other building finishing contractors	

2389 Other specialty trade contractors

23891	Site preparation contractors	
238910	Site preparation contractors	
23899	All other specialty trade contractors	
238990	All other specialty trade contractors	US

31-33 Manufacturing**311 Food manufacturing****3111 Animal food manufacturing**

31111	Animal food manufacturing	
311111	Dog and cat food manufacturing	US
311119	Other animal food manufacturing	US

3112 Grain and oilseed milling

- 31121 Flour milling and malt manufacturing
- 311211 Flour milling US
- 311214 Rice milling and malt manufacturing CAN
- 31122 Starch and vegetable fat and oil manufacturing
- 311221 Wet corn milling US
- 311224 Oilseed processing CAN
- 311225 Fat and oil refining and blending US
- 31123 Breakfast cereal manufacturing
- 311230 Breakfast cereal manufacturing

3113 Sugar and confectionery product manufacturing

- 31131 Sugar manufacturing
- 311310 Sugar manufacturing CAN
- 31134 Non-chocolate confectionery manufacturing
- 311340 Non-chocolate confectionery manufacturing
- 31135 Chocolate and chocolate confectionery manufacturing
- 311351 Chocolate and chocolate confectionery manufacturing from cacao beans US
- 311352 Confectionery manufacturing from purchased chocolate US

3114 Fruit and vegetable preserving and specialty food manufacturing

- 31141 Frozen food manufacturing
- 311410 Frozen food manufacturing CAN
- 31142 Fruit and vegetable canning, pickling and drying
- 311420 Fruit and vegetable canning, pickling and drying CAN

3115 Dairy product manufacturing

- 31151 Dairy product (except frozen) manufacturing
- 311511 Fluid milk manufacturing US
- 311515 Butter, cheese, and dry and condensed dairy product manufacturing CAN
- 31152 Ice cream and frozen dessert manufacturing
- 311520 Ice cream and frozen dessert manufacturing

3116 Meat product manufacturing

- 31161 Animal slaughtering and processing
- 311611 Animal (except poultry) slaughtering US
- 311614 Rendering and meat processing from carcasses CAN
- 311615 Poultry processing US

3117 Seafood product preparation and packaging

- 31171 Seafood product preparation and packaging
- 311710 Seafood product preparation and packaging

3118 Bakeries and tortilla manufacturing

- 31181 Bread and bakery product manufacturing
- 311811 Retail bakeries US
- 311814 Commercial bakeries and frozen bakery product manufacturing CAN
- 31182 Cookie, cracker and pasta manufacturing
- 311821 Cookie and cracker manufacturing US
- 311824 Flour mixes, dough, and pasta manufacturing from purchased flour US
- 31183 Tortilla manufacturing
- 311830 Tortilla manufacturing

3119 Other food manufacturing

- 31191 Snack food manufacturing
- 311911 Roasted nut and peanut butter manufacturing US
- 311919 Other snack food manufacturing US
- 31192 Coffee and tea manufacturing
- 311920 Coffee and tea manufacturing US
- 31193 Flavouring syrup and concentrate manufacturing
- 311930 Flavouring syrup and concentrate manufacturing
- 31194 Seasoning and dressing manufacturing
- 311940 Seasoning and dressing manufacturing MEX
- 31199 All other food manufacturing
- 311990 All other food manufacturing CAN

312 Beverage and tobacco product manufacturing**3121 Beverage manufacturing**

- 31211 Soft drink and ice manufacturing
- 312110 Soft drink and ice manufacturing CAN
- 31212 Breweries
- 312120 Breweries
- 31213 Wineries
- 312130 Wineries US
- 31214 Distilleries
- 312140 Distilleries US

3122 Tobacco manufacturing

- 31221 Tobacco stemming and redrying
- 312210 Tobacco stemming and redrying
- 31222 Tobacco product manufacturing
- 312220 Tobacco product manufacturing CAN

3123 Cannabis product manufacturing CAN

- 31231 Cannabis product manufacturing CAN
- 312310 Cannabis product manufacturing CAN

313 Textile mills**3131 Fibre, yarn and thread mills**

- 31311 Fibre, yarn and thread mills
- 313110 Fibre, yarn and thread mills US

3132 Fabric mills

- 31321 Broad-woven fabric mills
- 313210 Broad-woven fabric mills
- 31322 Narrow fabric mills and Schiffli machine embroidery
- 313220 Narrow fabric mills and Schiffli machine embroidery
- 31323 Nonwoven fabric mills
- 313230 Nonwoven fabric mills
- 31324 Knit fabric mills
- 313240 Knit fabric mills

3133 Textile and fabric finishing and fabric coating

- 31331 Textile and fabric finishing
- 313310 Textile and fabric finishing

31332 Fabric coating
 313320 Fabric coating

314 Textile product mills

3141 Textile furnishings mills

31411 Carpet and rug mills
 314110 Carpet and rug mills
 31412 Curtain and linen mills
 314120 Curtain and linen mills

3149 Other textile product mills

31491 Textile bag and canvas mills
 314910 Textile bag and canvas mills US
 31499 All other textile product mills
 314990 All other textile product mills CAN

315 Clothing manufacturing

3151 Clothing knitting mills

31511 Hosiery and sock mills
 315110 Hosiery and sock mills
 31519 Other clothing knitting mills
 315190 Other clothing knitting mills US

3152 Cut and sew clothing manufacturing

31521 Cut and sew clothing contracting US
 315210 Cut and sew clothing contracting US
 31522 Men's and boys' cut and sew clothing manufacturing US
 315220 Men's and boys' cut and sew clothing manufacturing US
 31524 Women's, girls' and infants' cut and sew clothing manufacturing US
 315241 Infants' cut and sew clothing manufacturing CAN
 315249 Women's and girls' cut and sew clothing manufacturing CAN
 31528 Other cut and sew clothing manufacturing US
 315281 Fur and leather clothing manufacturing CAN
 315289 All other cut and sew clothing manufacturing CAN

3159 Clothing accessories and other clothing manufacturing

31599 Clothing accessories and other clothing manufacturing
 315990 Clothing accessories and other clothing manufacturing US

316 Leather and allied product manufacturing

3161 Leather and hide tanning and finishing

31611 Leather and hide tanning and finishing
 316110 Leather and hide tanning and finishing

3162 Footwear manufacturing

31621 Footwear manufacturing
 316210 Footwear manufacturing US

3169 Other leather and allied product manufacturing

31699 Other leather and allied product manufacturing
 316990 Other leather and allied product manufacturing CAN

321 Wood product manufacturing

3211 Sawmills and wood preservation

- 32111 Sawmills and wood preservation
- 321111 Sawmills (except shingle and shake mills) MEX
- 321112 Shingle and shake mills MEX
- 321114 Wood preservation US

3212 Veneer, plywood and engineered wood product manufacturing

- 32121 Veneer, plywood and engineered wood product manufacturing
- 321211 Hardwood veneer and plywood mills US
- 321212 Softwood veneer and plywood mills US
- 321215 Structural wood product manufacturing CAN
- 321216 Particle board and fibreboard mills CAN
- 321217 Waferboard mills CAN

3219 Other wood product manufacturing

- 32191 Millwork
- 321911 Wood window and door manufacturing US
- 321919 Other millwork CAN
- 32192 Wood container and pallet manufacturing
- 321920 Wood container and pallet manufacturing
- 32199 All other wood product manufacturing
- 321991 Manufactured (mobile) home manufacturing US
- 321992 Prefabricated wood building manufacturing US
- 321999 All other miscellaneous wood product manufacturing US

322 Paper manufacturing

3221 Pulp, paper and paperboard mills

- 32211 Pulp mills
- 322111 Mechanical pulp mills CAN
- 322112 Chemical pulp mills CAN
- 32212 Paper mills
- 322121 Paper (except newsprint) mills US
- 322122 Newsprint mills US
- 32213 Paperboard mills
- 322130 Paperboard mills US

3222 Converted paper product manufacturing

- 32221 Paperboard container manufacturing
- 322211 Corrugated and solid fibre box manufacturing US
- 322212 Folding paperboard box manufacturing US
- 322219 Other paperboard container manufacturing US
- 32222 Paper bag and coated and treated paper manufacturing
- 322220 Paper bag and coated and treated paper manufacturing
- 32223 Stationery product manufacturing
- 322230 Stationery product manufacturing
- 32229 Other converted paper product manufacturing
- 322291 Sanitary paper product manufacturing US
- 322299 All other converted paper product manufacturing US

323 Printing and related support activities**3231 Printing and related support activities**

- 32311 Printing
- 323113 Commercial screen printing US
- 323114 Quick printing US
- 323115 Digital printing US
- 323116 Manifold business forms printing US
- 323119 Other printing CAN
- 32312 Support activities for printing
- 323120 Support activities for printing

324 Petroleum and coal product manufacturing**3241 Petroleum and coal product manufacturing**

- 32411 Petroleum refineries
- 324110 Petroleum refineries
- 32412 Asphalt paving, roofing and saturated materials manufacturing
- 324121 Asphalt paving mixture and block manufacturing US
- 324122 Asphalt shingle and coating material manufacturing US
- 32419 Other petroleum and coal product manufacturing
- 324190 Other petroleum and coal product manufacturing CAN

325 Chemical manufacturing**3251 Basic chemical manufacturing**

- 32511 Petrochemical manufacturing
- 325110 Petrochemical manufacturing
- 32512 Industrial gas manufacturing
- 325120 Industrial gas manufacturing
- 32513 Synthetic dye and pigment manufacturing
- 325130 Synthetic dye and pigment manufacturing
- 32518 Other basic inorganic chemical manufacturing
- 325181 Alkali and chlorine manufacturing CAN
- 325189 All other basic inorganic chemical manufacturing CAN
- 32519 Other basic organic chemical manufacturing
- 325190 Other basic organic chemical manufacturing MEX

3252 Resin, synthetic rubber, and artificial and synthetic fibres and filaments manufacturing

- 32521 Resin and synthetic rubber manufacturing
- 325210 Resin and synthetic rubber manufacturing CAN
- 32522 Artificial and synthetic fibres and filaments manufacturing
- 325220 Artificial and synthetic fibres and filaments manufacturing

3253 Pesticide, fertilizer and other agricultural chemical manufacturing

- 32531 Fertilizer manufacturing
- 325313 Chemical fertilizer (except potash) manufacturing CAN
- 325314 Mixed fertilizer manufacturing US
- 32532 Pesticide and other agricultural chemical manufacturing
- 325320 Pesticide and other agricultural chemical manufacturing

3254 Pharmaceutical and medicine manufacturing

- 32541 Pharmaceutical and medicine manufacturing
- 325410 Pharmaceutical and medicine manufacturing CAN

3255 Paint, coating and adhesive manufacturing

- 32551 Paint and coating manufacturing
- 325510 Paint and coating manufacturing
- 32552 Adhesive manufacturing
- 325520 Adhesive manufacturing

3256 Soap, cleaning compound and toilet preparation manufacturing

- 32561 Soap and cleaning compound manufacturing
- 325610 Soap and cleaning compound manufacturing MEX
- 32562 Toilet preparation manufacturing
- 325620 Toilet preparation manufacturing

3259 Other chemical product manufacturing

- 32591 Printing ink manufacturing
- 325910 Printing ink manufacturing
- 32592 Explosives manufacturing
- 325920 Explosives manufacturing
- 32599 All other chemical product manufacturing
- 325991 Custom compounding of purchased resins US
- 325999 All other miscellaneous chemical product manufacturing CAN

326 Plastics and rubber products manufacturing**3261 Plastic product manufacturing**

- 32611 Plastic packaging materials and unlaminated film and sheet manufacturing
- 326111 Plastic bag and pouch manufacturing US
- 326114 Plastic film and sheet manufacturing CAN
- 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing
- 326121 Unlaminated plastic profile shape manufacturing US
- 326122 Plastic pipe and pipe fitting manufacturing US
- 32613 Laminated plastic plate, sheet (except packaging), and shape manufacturing
- 326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing
- 32614 Polystyrene foam product manufacturing
- 326140 Polystyrene foam product manufacturing
- 32615 Urethane and other foam product (except polystyrene) manufacturing
- 326150 Urethane and other foam product (except polystyrene) manufacturing
- 32616 Plastic bottle manufacturing
- 326160 Plastic bottle manufacturing
- 32619 Other plastic product manufacturing
- 326191 Plastic plumbing fixture manufacturing US
- 326193 Motor vehicle plastic parts manufacturing CAN
- 326196 Plastic window and door manufacturing CAN
- 326198 All other plastic product manufacturing CAN

3262 Rubber product manufacturing

- 32621 Tire manufacturing
- 326210 Tire manufacturing CAN
- 32622 Rubber and plastic hose and belting manufacturing
- 326220 Rubber and plastic hose and belting manufacturing
- 32629 Other rubber product manufacturing
- 326290 Other rubber product manufacturing MEX

327 Non-metallic mineral product manufacturing**3271 Clay product and refractory manufacturing**

- 32711 Pottery, ceramics and plumbing fixture manufacturing
- 327110 Pottery, ceramics and plumbing fixture manufacturing US
- 32712 Clay building material and refractory manufacturing
- 327120 Clay building material and refractory manufacturing US

3272 Glass and glass product manufacturing

- 32721 Glass and glass product manufacturing
- 327214 Glass manufacturing CAN
- 327215 Glass product manufacturing from purchased glass US

3273 Cement and concrete product manufacturing

- 32731 Cement manufacturing
- 327310 Cement manufacturing
- 32732 Ready-mix concrete manufacturing
- 327320 Ready-mix concrete manufacturing
- 32733 Concrete pipe, brick and block manufacturing
- 327330 Concrete pipe, brick and block manufacturing MEX
- 32739 Other concrete product manufacturing
- 327390 Other concrete product manufacturing US

3274 Lime and gypsum product manufacturing

- 32741 Lime manufacturing
- 327410 Lime manufacturing
- 32742 Gypsum product manufacturing
- 327420 Gypsum product manufacturing

3279 Other non-metallic mineral product manufacturing

- 32791 Abrasive product manufacturing
- 327910 Abrasive product manufacturing
- 32799 All other non-metallic mineral product manufacturing
- 327990 All other non-metallic mineral product manufacturing CAN

331 Primary metal manufacturing**3311 Iron and steel mills and ferro-alloy manufacturing**

- 33111 Iron and steel mills and ferro-alloy manufacturing
- 331110 Iron and steel mills and ferro-alloy manufacturing US

3312 Steel product manufacturing from purchased steel

- 33121 Iron and steel pipes and tubes manufacturing from purchased steel
- 331210 Iron and steel pipes and tubes manufacturing from purchased steel
- 33122 Rolling and drawing of purchased steel
- 331221 Cold-rolled steel shape manufacturing US
- 331222 Steel wire drawing US

3313 Alumina and aluminum production and processing

- 33131 Alumina and aluminum production and processing
- 331313 Primary production of alumina and aluminum CAN
- 331317 Aluminum rolling, drawing, extruding and alloying CAN

3314 Non-ferrous metal (except aluminum) production and processing

- 33141 Non-ferrous metal (except aluminum) smelting and refining
- 331410 Non-ferrous metal (except aluminum) smelting and refining US
- 33142 Copper rolling, drawing, extruding and alloying
- 331420 Copper rolling, drawing, extruding and alloying
- 33149 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying
- 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying CAN

3315 Foundries

- 33151 Ferrous metal foundries
- 331511 Iron foundries US
- 331514 Steel foundries CAN
- 33152 Non-ferrous metal foundries
- 331523 Non-ferrous metal die-casting foundries CAN
- 331529 Non-ferrous metal foundries (except die-casting) CAN

332 Fabricated metal product manufacturing**3321 Forging and stamping**

- 33211 Forging and stamping
- 332113 Forging CAN
- 332118 Stamping CAN

3322 Cutlery and hand tool manufacturing

- 33221 Cutlery and hand tool manufacturing
- 332210 Cutlery and hand tool manufacturing CAN

3323 Architectural and structural metals manufacturing

- 33231 Plate work and fabricated structural product manufacturing
- 332311 Prefabricated metal building and component manufacturing US
- 332314 Concrete reinforcing bar manufacturing CAN
- 332319 Other plate work and fabricated structural product manufacturing CAN
- 33232 Ornamental and architectural metal product manufacturing
- 332321 Metal window and door manufacturing US
- 332329 Other ornamental and architectural metal product manufacturing CAN

3324 Boiler, tank and shipping container manufacturing

- 33241 Power boiler and heat exchanger manufacturing
- 332410 Power boiler and heat exchanger manufacturing
- 33242 Metal tank (heavy gauge) manufacturing
- 332420 Metal tank (heavy gauge) manufacturing
- 33243 Metal can, box and other metal container (light gauge) manufacturing
- 332431 Metal can manufacturing US
- 332439 Other metal container manufacturing US

3325 Hardware manufacturing

- 33251 Hardware manufacturing
- 332510 Hardware manufacturing

3326 Spring and wire product manufacturing

- 33261 Spring and wire product manufacturing
- 332611 Spring (heavy gauge) manufacturing CAN
- 332619 Other fabricated wire product manufacturing CAN

3327 Machine shops, turned product, and screw, nut and bolt manufacturing

- 33271 Machine shops
- 332710 Machine shops
- 33272 Turned product and screw, nut and bolt manufacturing
- 332720 Turned product and screw, nut and bolt manufacturing MEX

3328 Coating, engraving, cold and heat treating and allied activities

- 33281 Coating, engraving, cold and heat treating and allied activities
- 332810 Coating, engraving, cold and heat treating and allied activities MEX

3329 Other fabricated metal product manufacturing

- 33291 Metal valve manufacturing
- 332910 Metal valve manufacturing MEX
- 33299 All other fabricated metal product manufacturing
- 332991 Ball and roller bearing manufacturing
- 332999 All other miscellaneous fabricated metal product manufacturing MEX

333 Machinery manufacturing**3331 Agricultural, construction and mining machinery manufacturing**

- 33311 Agricultural implement manufacturing
- 333110 Agricultural implement manufacturing CAN
- 33312 Construction machinery manufacturing
- 333120 Construction machinery manufacturing
- 33313 Mining and oil and gas field machinery manufacturing
- 333130 Mining and oil and gas field machinery manufacturing MEX

3332 Industrial machinery manufacturing

- 33324 Industrial machinery manufacturing
- 333245 Sawmill and woodworking machinery manufacturing CAN
- 333246 Rubber and plastics industry machinery manufacturing CAN
- 333247 Paper industry machinery manufacturing CAN
- 333248 All other industrial machinery manufacturing CAN

3333 Commercial and service industry machinery manufacturing

- 33331 Commercial and service industry machinery manufacturing
- 333310 Commercial and service industry machinery manufacturing CAN

3334 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing

- 33341 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing
- 333413 Industrial and commercial fan and blower and air purification equipment manufacturing US
- 333416 Heating equipment and commercial refrigeration equipment manufacturing CAN

3335 Metalworking machinery manufacturing

- 33351 Metalworking machinery manufacturing
- 333511 Industrial mould manufacturing US
- 333519 Other metalworking machinery manufacturing CAN

3336 Engine, turbine and power transmission equipment manufacturing

- 33361 Engine, turbine and power transmission equipment manufacturing
- 333611 Turbine and turbine generator set unit manufacturing US
- 333619 Other engine and power transmission equipment manufacturing CAN

3339 Other general-purpose machinery manufacturing

- 33391 Pump and compressor manufacturing
- 333910 Pump and compressor manufacturing CAN
- 33392 Material handling equipment manufacturing
- 333920 Material handling equipment manufacturing MEX
- 33399 All other general-purpose machinery manufacturing
- 333990 All other general-purpose machinery manufacturing CAN

334 Computer and electronic product manufacturing

3341 Computer and peripheral equipment manufacturing

- 33411 Computer and peripheral equipment manufacturing
- 334110 Computer and peripheral equipment manufacturing MEX

3342 Communications equipment manufacturing

- 33421 Telephone apparatus manufacturing
- 334210 Telephone apparatus manufacturing
- 33422 Radio and television broadcasting and wireless communications equipment manufacturing
- 334220 Radio and television broadcasting and wireless communications equipment manufacturing
- 33429 Other communications equipment manufacturing
- 334290 Other communications equipment manufacturing

3343 Audio and video equipment manufacturing

- 33431 Audio and video equipment manufacturing
- 334310 Audio and video equipment manufacturing

3344 Semiconductor and other electronic component manufacturing

- 33441 Semiconductor and other electronic component manufacturing
- 334410 Semiconductor and other electronic component manufacturing MEX

3345 Navigational, measuring, medical and control instruments manufacturing

- 33451 Navigational, measuring, medical and control instruments manufacturing
- 334511 Navigational and guidance instruments manufacturing US
- 334512 Measuring, medical and controlling devices manufacturing CAN

3346 Manufacturing and reproducing magnetic and optical media

- 33461 Manufacturing and reproducing magnetic and optical media
- 334610 Manufacturing and reproducing magnetic and optical media MEX

335 Electrical equipment, appliance and component manufacturing

3351 Electric lighting equipment manufacturing

- 33511 Electric lamp bulb and parts manufacturing
- 335110 Electric lamp bulb and parts manufacturing
- 33512 Lighting fixture manufacturing
- 335120 Lighting fixture manufacturing CAN

3352 Household appliance manufacturing

- 33521 Small electrical appliance manufacturing
- 335210 Small electrical appliance manufacturing MEX
- 33522 Major appliance manufacturing
- 335223 Major kitchen appliance manufacturing CAN
- 335229 Other major appliance manufacturing CAN

3353 Electrical equipment manufacturing

- 33531 Electrical equipment manufacturing
- 335311 Power, distribution and specialty transformers manufacturing US
- 335312 Motor and generator manufacturing US
- 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing CAN

3359 Other electrical equipment and component manufacturing

- 33591 Battery manufacturing
- 335910 Battery manufacturing CAN
- 33592 Communication and energy wire and cable manufacturing
- 335920 Communication and energy wire and cable manufacturing CAN
- 33593 Wiring device manufacturing
- 335930 Wiring device manufacturing CAN
- 33599 All other electrical equipment and component manufacturing
- 335990 All other electrical equipment and component manufacturing CAN

336 Transportation equipment manufacturing**3361 Motor vehicle manufacturing**

- 33611 Automobile and light-duty motor vehicle manufacturing
- 336110 Automobile and light-duty motor vehicle manufacturing MEX
- 33612 Heavy-duty truck manufacturing
- 336120 Heavy-duty truck manufacturing

3362 Motor vehicle body and trailer manufacturing

- 33621 Motor vehicle body and trailer manufacturing
- 336211 Motor vehicle body manufacturing US
- 336212 Truck trailer manufacturing US
- 336215 Motor home, travel trailer and camper manufacturing CAN

3363 Motor vehicle parts manufacturing

- 33631 Motor vehicle gasoline engine and engine parts manufacturing
- 336310 Motor vehicle gasoline engine and engine parts manufacturing
- 33632 Motor vehicle electrical and electronic equipment manufacturing
- 336320 Motor vehicle electrical and electronic equipment manufacturing
- 33633 Motor vehicle steering and suspension components (except spring) manufacturing
- 336330 Motor vehicle steering and suspension components (except spring) manufacturing
- 33634 Motor vehicle brake system manufacturing
- 336340 Motor vehicle brake system manufacturing
- 33635 Motor vehicle transmission and power train parts manufacturing
- 336350 Motor vehicle transmission and power train parts manufacturing
- 33636 Motor vehicle seating and interior trim manufacturing
- 336360 Motor vehicle seating and interior trim manufacturing
- 33637 Motor vehicle metal stamping
- 336370 Motor vehicle metal stamping
- 33639 Other motor vehicle parts manufacturing
- 336390 Other motor vehicle parts manufacturing

3364 Aerospace product and parts manufacturing

- 33641 Aerospace product and parts manufacturing
- 336410 Aerospace product and parts manufacturing MEX

3365 Railroad rolling stock manufacturing

- 33651 Railroad rolling stock manufacturing

336510 Railroad rolling stock manufacturing

3366 Ship and boat building

33661 Ship and boat building
 336611 Ship building and repairing US
 336612 Boat building US

3369 Other transportation equipment manufacturing

33699 Other transportation equipment manufacturing
 336990 Other transportation equipment manufacturing CAN

337 Furniture and related product manufacturing

3371 Household and institutional furniture and kitchen cabinet manufacturing

33711 Wood kitchen cabinet and counter top manufacturing
 337110 Wood kitchen cabinet and counter top manufacturing
 33712 Household and institutional furniture manufacturing
 337121 Upholstered household furniture manufacturing US
 337123 Other wood household furniture manufacturing CAN
 337126 Household furniture (except wood and upholstered) manufacturing CAN
 337127 Institutional furniture manufacturing US

3372 Office furniture (including fixtures) manufacturing

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

3379 Other furniture-related product manufacturing

33791 Mattress manufacturing
 337910 Mattress manufacturing
 33792 Blind and shade manufacturing
 337920 Blind and shade manufacturing

339 Miscellaneous manufacturing

3391 Medical equipment and supplies manufacturing

33911 Medical equipment and supplies manufacturing
 339110 Medical equipment and supplies manufacturing CAN

3399 Other miscellaneous manufacturing

33991 Jewellery and silverware manufacturing
 339910 Jewellery and silverware manufacturing US
 33992 Sporting and athletic goods manufacturing
 339920 Sporting and athletic goods manufacturing
 33993 Doll, toy and game manufacturing
 339930 Doll, toy and game manufacturing
 33994 Office supplies (except paper) manufacturing
 339940 Office supplies (except paper) manufacturing
 33995 Sign manufacturing
 339950 Sign manufacturing
 33999 All other miscellaneous manufacturing
 339990 All other miscellaneous manufacturing CAN

41 Wholesale trade**411 Farm product merchant wholesalers CAN****4111 Farm product merchant wholesalers CAN**

41111	Live animal merchant wholesalers	CAN
411110	Live animal merchant wholesalers	CAN
41112	Oilseed and grain merchant wholesalers	CAN
411120	Oilseed and grain merchant wholesalers	CAN
41113	Nursery stock and plant merchant wholesalers	CAN
411130	Nursery stock and plant merchant wholesalers	CAN
41119	Other farm product merchant wholesalers	CAN
411190	Other farm product merchant wholesalers	CAN

412 Petroleum and petroleum products merchant wholesalers CAN**4121 Petroleum and petroleum products merchant wholesalers CAN**

41211	Petroleum and petroleum products merchant wholesalers	CAN
412110	Petroleum and petroleum products merchant wholesalers	CAN

413 Food, beverage and tobacco merchant wholesalers CAN**4131 Food merchant wholesalers CAN**

41311	General-line food merchant wholesalers	CAN
413110	General-line food merchant wholesalers	CAN
41312	Dairy and milk products merchant wholesalers	CAN
413120	Dairy and milk products merchant wholesalers	CAN
41313	Poultry and egg merchant wholesalers	CAN
413130	Poultry and egg merchant wholesalers	CAN
41314	Fish and seafood product merchant wholesalers	CAN
413140	Fish and seafood product merchant wholesalers	CAN
41315	Fresh fruit and vegetable merchant wholesalers	CAN
413150	Fresh fruit and vegetable merchant wholesalers	CAN
41316	Red meat and meat product merchant wholesalers	CAN
413160	Red meat and meat product merchant wholesalers	CAN
41319	Other specialty-line food merchant wholesalers	CAN
413190	Other specialty-line food merchant wholesalers	CAN

4132 Beverage merchant wholesalers CAN

41321	Non-alcoholic beverage merchant wholesalers	CAN
413210	Non-alcoholic beverage merchant wholesalers	CAN
41322	Alcoholic beverage merchant wholesalers	CAN
413220	Alcoholic beverage merchant wholesalers	CAN

4133 Cigarette and tobacco product merchant wholesalers CAN

41331	Cigarette and tobacco product merchant wholesalers	CAN
413310	Cigarette and tobacco product merchant wholesalers	CAN

4134 Cannabis merchant wholesalers CAN

41341	Cannabis merchant wholesalers	CAN
413410	Cannabis merchant wholesalers	CAN

414 Personal and household goods merchant wholesalers CAN**4141 Textile, clothing and footwear merchant wholesalers CAN**

- 41411 Clothing and clothing accessories merchant wholesalers CAN
- 414110 Clothing and clothing accessories merchant wholesalers CAN
- 41412 Footwear merchant wholesalers CAN
- 414120 Footwear merchant wholesalers CAN
- 41413 Piece goods, notions and other dry goods merchant wholesalers CAN
- 414130 Piece goods, notions and other dry goods merchant wholesalers CAN

4142 Home entertainment equipment and household appliance merchant wholesalers CAN

- 41421 Home entertainment equipment merchant wholesalers CAN
- 414210 Home entertainment equipment merchant wholesalers CAN
- 41422 Household appliance merchant wholesalers CAN
- 414220 Household appliance merchant wholesalers CAN

4143 Home furnishings merchant wholesalers CAN

- 41431 China, glassware, crockery and pottery merchant wholesalers CAN
- 414310 China, glassware, crockery and pottery merchant wholesalers CAN
- 41432 Floor covering merchant wholesalers CAN
- 414320 Floor covering merchant wholesalers CAN
- 41433 Linen, drapery and other textile furnishings merchant wholesalers CAN
- 414330 Linen, drapery and other textile furnishings merchant wholesalers CAN
- 41439 Other home furnishings merchant wholesalers CAN
- 414390 Other home furnishings merchant wholesalers CAN

4144 Personal goods merchant wholesalers CAN

- 41441 Jewellery and watch merchant wholesalers CAN
- 414410 Jewellery and watch merchant wholesalers CAN
- 41442 Book, periodical and newspaper merchant wholesalers CAN
- 414420 Book, periodical and newspaper merchant wholesalers CAN
- 41443 Photographic equipment and supplies merchant wholesalers CAN
- 414430 Photographic equipment and supplies merchant wholesalers CAN
- 41444 Sound recording merchant wholesalers CAN
- 414440 Sound recording merchant wholesalers CAN
- 41445 Video recording merchant wholesalers CAN
- 414450 Video recording merchant wholesalers CAN
- 41446 Toy and hobby goods merchant wholesalers CAN
- 414460 Toy and hobby goods merchant wholesalers CAN
- 41447 Amusement and sporting goods merchant wholesalers CAN
- 414470 Amusement and sporting goods merchant wholesalers CAN

4145 Pharmaceuticals, toiletries, cosmetics and sundries merchant wholesalers CAN

- 41451 Pharmaceuticals and pharmacy supplies merchant wholesalers CAN
- 414510 Pharmaceuticals and pharmacy supplies merchant wholesalers CAN
- 41452 Toiletries, cosmetics and sundries merchant wholesalers CAN
- 414520 Toiletries, cosmetics and sundries merchant wholesalers CAN

415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers CAN**4151 Motor vehicle merchant wholesalers CAN**

- 41511 New and used automobile and light-duty truck merchant wholesalers CAN
- 415110 New and used automobile and light-duty truck merchant wholesalers CAN
- 41512 Truck, truck tractor and bus merchant wholesalers CAN
- 415120 Truck, truck tractor and bus merchant wholesalers CAN
- 41519 Recreational and other motor vehicles merchant wholesalers CAN
- 415190 Recreational and other motor vehicles merchant wholesalers CAN

4152 New motor vehicle parts and accessories merchant wholesalers CAN

- 41521 Tire merchant wholesalers CAN
- 415210 Tire merchant wholesalers CAN
- 41529 Other new motor vehicle parts and accessories merchant wholesalers CAN
- 415290 Other new motor vehicle parts and accessories merchant wholesalers CAN

4153 Used motor vehicle parts and accessories merchant wholesalers CAN

- 41531 Used motor vehicle parts and accessories merchant wholesalers CAN
- 415310 Used motor vehicle parts and accessories merchant wholesalers CAN

416 Building material and supplies merchant wholesalers CAN**4161 Electrical, plumbing, heating and air-conditioning equipment and supplies merchant wholesalers CAN**

- 41611 Electrical wiring and construction supplies merchant wholesalers CAN
- 416110 Electrical wiring and construction supplies merchant wholesalers CAN
- 41612 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers CAN
- 416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers CAN

4162 Metal service centres CAN

- 41621 Metal service centres CAN
- 416210 Metal service centres CAN

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

- 41631 General-line building supplies merchant wholesalers CAN
- 416310 General-line building supplies merchant wholesalers CAN
- 41632 Lumber, plywood and millwork merchant wholesalers CAN
- 416320 Lumber, plywood and millwork merchant wholesalers CAN
- 41633 Hardware merchant wholesalers CAN
- 416330 Hardware merchant wholesalers CAN
- 41634 Paint, glass and wallpaper merchant wholesalers CAN
- 416340 Paint, glass and wallpaper merchant wholesalers CAN
- 41639 Other specialty-line building supplies merchant wholesalers CAN
- 416390 Other specialty-line building supplies merchant wholesalers CAN

417 Machinery, equipment and supplies merchant wholesalers CAN**4171 Farm, lawn and garden machinery and equipment merchant wholesalers CAN**

- 41711 Farm, lawn and garden machinery and equipment merchant wholesalers CAN

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

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

41721 Construction and forestry machinery, equipment and supplies merchant wholesalers CAN

417210 Construction and forestry machinery, equipment and supplies merchant wholesalers CAN

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

417220 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers CAN

41723 Industrial machinery, equipment and supplies merchant wholesalers CAN

417230 Industrial machinery, equipment and supplies merchant wholesalers CAN

4173 Computer and communications equipment and supplies merchant wholesalers CAN

41731 Computer, computer peripheral and pre-packaged software merchant wholesalers CAN

417310 Computer, computer peripheral and pre-packaged software merchant wholesalers CAN

41732 Electronic components, navigational and communications equipment and supplies merchant wholesalers CAN

417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers CAN

4179 Other machinery, equipment and supplies merchant wholesalers CAN

41791 Office and store machinery and equipment merchant wholesalers CAN

417910 Office and store machinery and equipment merchant wholesalers CAN

41792 Service establishment machinery, equipment and supplies merchant wholesalers CAN

417920 Service establishment machinery, equipment and supplies merchant wholesalers CAN

41793 Professional machinery, equipment and supplies merchant wholesalers CAN

417930 Professional machinery, equipment and supplies merchant wholesalers CAN

41799 All other machinery, equipment and supplies merchant wholesalers CAN

417990 All other machinery, equipment and supplies merchant wholesalers CAN

418 Miscellaneous merchant wholesalers CAN

4181 Recyclable material merchant wholesalers CAN

41811 Recyclable metal merchant wholesalers CAN

418110 Recyclable metal merchant wholesalers CAN

41812 Recyclable paper and paperboard merchant wholesalers CAN

418120 Recyclable paper and paperboard merchant wholesalers CAN

41819 Other recyclable material merchant wholesalers CAN

418190 Other recyclable material merchant wholesalers CAN

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

41821 Stationery and office supplies merchant wholesalers CAN

418210 Stationery and office supplies merchant wholesalers CAN

41822 Other paper and disposable plastic product merchant wholesalers CAN

418220 Other paper and disposable plastic product merchant wholesalers CAN

4183 Agricultural supplies merchant wholesalers CAN

41831 Agricultural feed merchant wholesalers CAN

418310 Agricultural feed merchant wholesalers CAN

41832 Seed merchant wholesalers CAN

418320 Seed merchant wholesalers CAN

41839 Agricultural chemical and other farm supplies merchant wholesalers CAN

418390 Agricultural chemical and other farm supplies merchant wholesalers CAN

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

41841 Chemical (except agricultural) and allied product merchant wholesalers CAN

418410 Chemical (except agricultural) and allied product merchant wholesalers CAN

4189 Other miscellaneous merchant wholesalers CAN

41891 Log and wood chip merchant wholesalers CAN

418910 Log and wood chip merchant wholesalers CAN

41892 Mineral, ore and precious metal merchant wholesalers CAN

418920 Mineral, ore and precious metal merchant wholesalers CAN

41893 Second-hand goods (except machinery and automotive) merchant wholesalers CAN

418930 Second-hand goods (except machinery and automotive) merchant wholesalers CAN

41899 All other merchant wholesalers CAN

418990 All other merchant wholesalers CAN

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

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

41911 Business-to-business electronic markets US

419110 Business-to-business electronic markets US

41912 Wholesale trade agents and brokers US

419120 Wholesale trade agents and brokers US

44-45 Retail trade

441 Motor vehicle and parts dealers US

4411 Automobile dealers US

44111 New car dealers US

441110 New car dealers US

44112 Used car dealers US

441120 Used car dealers US

4412 Other motor vehicle dealers US

44121 Recreational vehicle dealers US

441210 Recreational vehicle dealers US

44122 Motorcycle, boat and other motor vehicle dealers US

441220 Motorcycle, boat and other motor vehicle dealers CAN

4413 Automotive parts, accessories and tire stores US

44131 Automotive parts and accessories stores US

441310 Automotive parts and accessories stores US

44132 Tire dealers US

441320 Tire dealers US

442 Furniture and home furnishings stores US

4421 Furniture stores US

44211 Furniture stores US

442110 Furniture stores US

4422 Home furnishings stores US

- 44221 Floor covering stores US
- 442210 Floor covering stores US
- 44229 Other home furnishings stores US
- 442291 Window treatment stores US
- 442292 Print and picture frame stores CAN
- 442298 All other home furnishings stores CAN

443 Electronics and appliance stores US

4431 Electronics and appliance stores US

- 44314 Electronics and appliance stores US
- 443143 Appliance, television and other electronics stores CAN
- 443144 Computer and software stores CAN
- 443145 Camera and photographic supplies stores CAN
- 443146 Audio and video recordings stores CAN

444 Building material and garden equipment and supplies dealers US

4441 Building material and supplies dealers US

- 44411 Home centres US
- 444110 Home centres US
- 44412 Paint and wallpaper stores US
- 444120 Paint and wallpaper stores US
- 44413 Hardware stores US
- 444130 Hardware stores US
- 44419 Other building material dealers US
- 444190 Other building material dealers US

4442 Lawn and garden equipment and supplies stores US

- 44421 Outdoor power equipment stores US
- 444210 Outdoor power equipment stores US
- 44422 Nursery stores and garden centres US
- 444220 Nursery stores and garden centres US

445 Food and beverage stores US

4451 Grocery stores US

- 44511 Supermarkets and other grocery (except convenience) stores US
- 445110 Supermarkets and other grocery (except convenience) stores US
- 44512 Convenience stores US
- 445120 Convenience stores US

4452 Specialty food stores US

- 44521 Meat markets US
- 445210 Meat markets US
- 44522 Fish and seafood markets US
- 445220 Fish and seafood markets US
- 44523 Fruit and vegetable markets US
- 445230 Fruit and vegetable markets US
- 44529 Other specialty food stores US

- 445291 Baked goods stores US
- 445292 Confectionery and nut stores US
- 445299 All other specialty food stores US

4453 Beer, wine and liquor stores US

- 44531 Beer, wine and liquor stores US
- 445310 Beer, wine and liquor stores US

446 Health and personal care stores US

4461 Health and personal care stores US

- 44611 Pharmacies and drug stores US
- 446110 Pharmacies and drug stores US
- 44612 Cosmetics, beauty supplies and perfume stores US
- 446120 Cosmetics, beauty supplies and perfume stores US
- 44613 Optical goods stores US
- 446130 Optical goods stores US
- 44619 Other health and personal care stores US
- 446191 Food (health) supplement stores US
- 446199 All other health and personal care stores US

447 Gasoline stations US

4471 Gasoline stations US

- 44711 Gasoline stations with convenience stores US
- 447110 Gasoline stations with convenience stores US
- 44719 Other gasoline stations US
- 447190 Other gasoline stations US

448 Clothing and clothing accessories stores US

4481 Clothing stores US

- 44811 Men's clothing stores US
- 448110 Men's clothing stores US
- 44812 Women's clothing stores US
- 448120 Women's clothing stores US
- 44813 Children's and infants' clothing stores US
- 448130 Children's and infants' clothing stores US
- 44814 Family clothing stores US
- 448140 Family clothing stores US
- 44815 Clothing accessories stores US
- 448150 Clothing accessories stores US
- 44819 Other clothing stores US
- 448191 Fur stores CAN
- 448199 All other clothing stores CAN

4482 Shoe stores US

- 44821 Shoe stores US
- 448210 Shoe stores US

4483 Jewellery, luggage and leather goods stores US

- 44831 Jewellery stores US

- 448310 Jewellery stores US
- 44832 Luggage and leather goods stores US
- 448320 Luggage and leather goods stores US

451 Sporting goods, hobby, book and music stores US

4511 Sporting goods, hobby and musical instrument stores US

- 45111 Sporting goods stores US
- 451111 Golf equipment and supplies specialty stores CAN
- 451112 Ski equipment and supplies specialty stores CAN
- 451113 Cycling equipment and supplies specialty stores CAN
- 451119 All other sporting goods stores CAN
- 45112 Hobby, toy and game stores US
- 451120 Hobby, toy and game stores US
- 45113 Sewing, needlework and piece goods stores US
- 451130 Sewing, needlework and piece goods stores US
- 45114 Musical instrument and supplies stores US
- 451140 Musical instrument and supplies stores US

4513 Book stores and news dealers US

- 45131 Book stores and news dealers US
- 451310 Book stores and news dealers US

452 General merchandise stores US

4521 Department stores US

- 45211 Department stores US
- 452110 Department stores CAN

4529 Other general merchandise stores US

- 45291 Warehouse clubs US
- 452910 Warehouse clubs US
- 45299 All other general merchandise stores US
- 452991 Home and auto supplies stores CAN
- 452999 All other miscellaneous general merchandise stores CAN

453 Miscellaneous store retailers US

4531 Florists US

- 45311 Florists US
- 453110 Florists US

4532 Office supplies, stationery and gift stores US

- 45321 Office supplies and stationery stores US
- 453210 Office supplies and stationery stores US
- 45322 Gift, novelty and souvenir stores US
- 453220 Gift, novelty and souvenir stores US

4533 Used merchandise stores US

- 45331 Used merchandise stores US
- 453310 Used merchandise stores US

4539 Other miscellaneous store retailers US

- 45391 Pet and pet supplies stores US
- 453910 Pet and pet supplies stores US
- 45392 Art dealers US
- 453920 Art dealers US
- 45393 Mobile home dealers US
- 453930 Mobile home dealers US
- 45399 All other miscellaneous store retailers US
- 453992 Beer and wine-making supplies stores CAN
- 453993 Cannabis stores CAN
- 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores) CAN

454 Non-store retailers US**4541 Electronic shopping and mail-order houses US**

- 45411 Electronic shopping and mail-order houses US
- 454110 Electronic shopping and mail-order houses CAN

4542 Vending machine operators US

- 45421 Vending machine operators US
- 454210 Vending machine operators US

4543 Direct selling establishments US

- 45431 Fuel dealers US
- 454311 Heating oil dealers US
- 454312 Liquefied petroleum gas (bottled gas) dealers US
- 454319 Other fuel dealers US
- 45439 Other direct selling establishments US
- 454390 Other direct selling establishments US

48-49 Transportation and warehousing**481 Air transportation****4811 Scheduled air transportation**

- 48111 Scheduled air transportation
- 481110 Scheduled air transportation CAN

4812 Non-scheduled air transportation

- 48121 Non-scheduled air transportation
- 481214 Non-scheduled chartered air transportation CAN
- 481215 Non-scheduled specialty flying services CAN

482 Rail transportation**4821 Rail transportation**

- 48211 Rail transportation
- 482112 Short-haul freight rail transportation US
- 482113 Mainline freight rail transportation CAN
- 482114 Passenger rail transportation CAN

483 Water transportation**4831 Deep sea, coastal and Great Lakes water transportation**

- 48311 Deep sea, coastal and Great Lakes water transportation
- 483115 Deep sea, coastal and Great Lakes water transportation (except by ferries) CAN
- 483116 Deep sea, coastal and Great Lakes water transportation by ferries CAN

4832 Inland water transportation

- 48321 Inland water transportation
- 483213 Inland water transportation (except by ferries) CAN
- 483214 Inland water transportation by ferries CAN

484 Truck transportation**4841 General freight trucking**

- 48411 General freight trucking, local
- 484110 General freight trucking, local US
- 48412 General freight trucking, long distance
- 484121 General freight trucking, long distance, truck-load US
- 484122 General freight trucking, long distance, less than truck-load US

4842 Specialized freight trucking

- 48421 Used household and office goods moving
- 484210 Used household and office goods moving
- 48422 Specialized freight (except used goods) trucking, local
- 484221 Bulk liquids trucking, local CAN
- 484222 Dry bulk materials trucking, local CAN
- 484223 Forest products trucking, local CAN
- 484229 Other specialized freight (except used goods) trucking, local CAN
- 48423 Specialized freight (except used goods) trucking, long distance
- 484231 Bulk liquids trucking, long distance CAN
- 484232 Dry bulk materials trucking, long distance CAN
- 484233 Forest products trucking, long distance CAN
- 484239 Other specialized freight (except used goods) trucking, long distance CAN

485 Transit and ground passenger transportation**4851 Urban transit systems**

- 48511 Urban transit systems
- 485110 Urban transit systems CAN

4852 Interurban and rural bus transportation

- 48521 Interurban and rural bus transportation
- 485210 Interurban and rural bus transportation

4853 Taxi and limousine service

- 48531 Taxi service
- 485310 Taxi service US
- 48532 Limousine service
- 485320 Limousine service

4854 School and employee bus transportation

- 48541 School and employee bus transportation
- 485410 School and employee bus transportation

4855 Charter bus industry

- 48551 Charter bus industry
- 485510 Charter bus industry

4859 Other transit and ground passenger transportation

- 48599 Other transit and ground passenger transportation
- 485990 Other transit and ground passenger transportation CAN

486 Pipeline transportation**4861 Pipeline transportation of crude oil**

- 48611 Pipeline transportation of crude oil
- 486110 Pipeline transportation of crude oil

4862 Pipeline transportation of natural gas

- 48621 Pipeline transportation of natural gas
- 486210 Pipeline transportation of natural gas

4869 Other pipeline transportation

- 48691 Pipeline transportation of refined petroleum products
- 486910 Pipeline transportation of refined petroleum products
- 48699 All other pipeline transportation
- 486990 All other pipeline transportation

487 Scenic and sightseeing transportation**4871 Scenic and sightseeing transportation, land**

- 48711 Scenic and sightseeing transportation, land
- 487110 Scenic and sightseeing transportation, land

4872 Scenic and sightseeing transportation, water

- 48721 Scenic and sightseeing transportation, water
- 487210 Scenic and sightseeing transportation, water

4879 Scenic and sightseeing transportation, other

- 48799 Scenic and sightseeing transportation, other
- 487990 Scenic and sightseeing transportation, other

488 Support activities for transportation**4881 Support activities for air transportation**

- 48811 Airport operations
- 488111 Air traffic control
- 488119 Other airport operations US
- 48819 Other support activities for air transportation
- 488190 Other support activities for air transportation

4882 Support activities for rail transportation

- 48821 Support activities for rail transportation
- 488210 Support activities for rail transportation

4883 Support activities for water transportation

- 48831 Port and harbour operations
- 488310 Port and harbour operations
- 48832 Marine cargo handling

- 488320 Marine cargo handling
- 48833 Navigational services to shipping
- 488331 Marine salvage services CAN
- 488332 Ship piloting services CAN
- 488339 Other navigational services to shipping CAN
- 48839 Other support activities for water transportation
- 488390 Other support activities for water transportation

4884 Support activities for road transportation

- 48841 Motor vehicle towing
- 488410 Motor vehicle towing
- 48849 Other support activities for road transportation
- 488490 Other support activities for road transportation US

4885 Freight transportation arrangement

- 48851 Freight transportation arrangement
- 488511 Marine shipping agencies CAN
- 488519 Other freight transportation arrangement CAN

4889 Other support activities for transportation

- 48899 Other support activities for transportation
- 488990 Other support activities for transportation MEX

491 Postal service

4911 Postal service

- 49111 Postal service
- 491110 Postal service

492 Couriers and messengers

4921 Couriers

- 49211 Couriers
- 492110 Couriers

4922 Local messengers and local delivery

- 49221 Local messengers and local delivery
- 492210 Local messengers and local delivery

493 Warehousing and storage

4931 Warehousing and storage

- 49311 General warehousing and storage
- 493110 General warehousing and storage US
- 49312 Refrigerated warehousing and storage
- 493120 Refrigerated warehousing and storage
- 49313 Farm product warehousing and storage
- 493130 Farm product warehousing and storage
- 49319 Other warehousing and storage
- 493190 Other warehousing and storage

51 Information and cultural industries

511 Publishing industries

5111 Newspaper, periodical, book and directory publishers

51111	Newspaper publishers	
511110	Newspaper publishers	CAN
51112	Periodical publishers	
511120	Periodical publishers	CAN
51113	Book publishers	
511130	Book publishers	CAN
51114	Directory and mailing list publishers	
511140	Directory and mailing list publishers	CAN
51119	Other publishers	
511190	Other publishers	CAN

5112 Software publishers

51121	Software publishers	
511211	Software publishers (except video game publishers)	CAN
511212	Video game publishers	CAN

512 Motion picture and sound recording industries

5121 Motion picture and video industries

51211	Motion picture and video production	
512110	Motion picture and video production	US
51212	Motion picture and video distribution	
512120	Motion picture and video distribution	
51213	Motion picture and video exhibition	
512130	Motion picture and video exhibition	MEX
51219	Post-production and other motion picture and video industries	
512190	Post-production and other motion picture and video industries	MEX

5122 Sound recording industries

51223	Music publishers	
512230	Music publishers	CAN
51224	Sound recording studios	
512240	Sound recording studios	
51225	Record production and distribution	
512250	Record production and distribution	
51229	Other sound recording industries	
512290	Other sound recording industries	

515 Broadcasting (except Internet)

5151 Radio and television broadcasting

51511	Radio broadcasting	
515110	Radio broadcasting	MEX
51512	Television broadcasting	
515120	Television broadcasting	

5152 Pay and specialty television

51521	Pay and specialty television	
515210	Pay and specialty television	

517 Telecommunications**5173 Wired and wireless telecommunications carriers(except satellite)**

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

5174 Satellite telecommunications

- 51741 Satellite telecommunications
- 517410 Satellite telecommunications

5179 Other telecommunications

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

518 Data processing, hosting, and related services**5182 Data processing, hosting, and related services**

- 51821 Data processing, hosting, and related services
- 518210 Data processing, hosting, and related services

519 Other information services**5191 Other information services**

- 51911 News syndicates
- 519110 News syndicates
- 51912 Libraries and archives
- 519121 Libraries CAN
- 519122 Archives CAN
- 51913 Internet broadcasting, and web search portals
- 519130 Internet broadcasting and web search portals CAN
- 51919 All other information services
- 519190 All other information services

52 Finance and insurance**521 Monetary authorities - central bank****5211 Monetary authorities - central bank**

- 52111 Monetary authorities - central bank
- 521110 Monetary authorities - central bank

522 Credit intermediation and related activities**5221 Depository credit intermediation US**

- 52211 Banking CAN
- 522111 Personal and commercial banking industry CAN
- 522112 Corporate and institutional banking industry CAN
- 52213 Local credit unions US
- 522130 Local credit unions US
- 52219 Other depository credit intermediation US
- 522190 Other depository credit intermediation US

5222 Non-depository credit intermediation US

52221	Credit card issuing	US
522210	Credit card issuing	US
52222	Sales financing	US
522220	Sales financing	US
52229	Other non-depository credit intermediation	US
522291	Consumer lending	US
522299	All other non-depository credit intermediation	CAN

5223 Activities related to credit intermediation US

52231	Mortgage and non-mortgage loan brokers	US
522310	Mortgage and non-mortgage loan brokers	US
52232	Financial transactions processing, reserve and clearing house activities	US
522321	Central credit unions	CAN
522329	Other financial transactions processing and clearing house activities	CAN
52239	Other activities related to credit intermediation	US
522390	Other activities related to credit intermediation	US

523 Securities, commodity contracts, and other financial investment and related activities**5231 Securities and commodity contracts intermediation and brokerage**

52311	Investment banking and securities dealing	US
523110	Investment banking and securities dealing	US
52312	Securities brokerage	US
523120	Securities brokerage	US
52313	Commodity contracts dealing	US
523130	Commodity contracts dealing	US
52314	Commodity contracts brokerage	US
523140	Commodity contracts brokerage	US

5232 Securities and commodity exchanges

52321	Securities and commodity exchanges	
523210	Securities and commodity exchanges	

5239 Other financial investment activities

52391	Miscellaneous intermediation	US
523910	Miscellaneous intermediation	US
52392	Portfolio management	US
523920	Portfolio management	US
52393	Investment advice	US
523930	Investment advice	US
52399	All other financial investment activities	US
523990	All other financial investment activities	CAN

524 Insurance carriers and related activities**5241 Insurance carriers**

52411	Direct life, health and medical insurance carriers	US
524111	Direct individual life, health and medical insurance carriers	CAN
524112	Direct group life, health and medical insurance carriers	CAN
52412	Direct insurance (except life, health and medical) carriers	US
524121	Direct general property and casualty insurance carriers	CAN

524122	Direct, private, automobile insurance carriers	CAN
524123	Direct, public, automobile insurance carriers	CAN
524124	Direct property insurance carriers	CAN
524125	Direct liability insurance carriers	CAN
524129	Other direct insurance (except life, health and medical) carriers	CAN
52413	Reinsurance carriers	US
524131	Life reinsurance carriers	CAN
524132	Accident and sickness reinsurance carriers	CAN
524133	Automobile reinsurance carriers	CAN
524134	Property reinsurance carriers	CAN
524135	Liability reinsurance carriers	CAN
524139	General and other reinsurance carriers	CAN

5242 Agencies, brokerages and other insurance related activities

52421	Insurance agencies and brokerages	US
524210	Insurance agencies and brokerages	US
52429	Other insurance related activities	US
524291	Claims adjusters	US
524299	All other insurance related activities	CAN

526 Funds and other financial vehicles CAN

5261 Pension funds CAN

52611	Pension funds	CAN
526111	Trusted pension funds	CAN
526112	Non-trusted pension funds	CAN

5269 Other funds and financial vehicles CAN

52691	Open-end investment funds	CAN
526911	Equity funds - Canadian	CAN
526912	Equity funds - foreign	CAN
526913	Mortgage funds	CAN
526914	Money market funds	CAN
526915	Bond and income / dividend funds - Canadian	CAN
526916	Bond and income / dividend funds - foreign	CAN
526917	Balanced funds / asset allocation funds	CAN
526919	Other open-ended funds	CAN
52693	Segregated (except pension) funds	CAN
526930	Segregated (except pension) funds	CAN
52698	All other funds and financial vehicles	CAN
526981	Securitization vehicles	CAN
526989	All other miscellaneous funds and financial vehicles	CAN

53 Real estate and rental and leasing

531 Real estate

5311 Lessors of real estate

53111	Lessors of residential buildings and dwellings	US
531111	Lessors of residential buildings and dwellings (except social housing projects)	CAN
531112	Lessors of social housing projects	CAN
53112	Lessors of non-residential buildings (except mini-warehouses)	US

531120	Lessors of non-residential buildings (except mini-warehouses)	US
53113	Self-storage mini-warehouses	US
531130	Self-storage mini-warehouses	US
53119	Lessors of other real estate property	US
531190	Lessors of other real estate property	US

5312 Offices of real estate agents and brokers

53121	Offices of real estate agents and brokers	
531211	Real estate agents	CAN
531212	Offices of real estate brokers	CAN

5313 Activities related to real estate

53131	Real estate property managers	US
531310	Real estate property managers	CAN
53132	Offices of real estate appraisers	US
531320	Offices of real estate appraisers	US
53139	Other activities related to real estate	US
531390	Other activities related to real estate	US

532 Rental and leasing services**5321 Automotive equipment rental and leasing**

53211	Passenger car rental and leasing	
532111	Passenger car rental	US
532112	Passenger car leasing	US
53212	Truck, utility trailer and recreational vehicle (RV) rental and leasing	
532120	Truck, utility trailer and recreational vehicle (RV) rental and leasing	US

5322 Consumer goods rental

53221	Consumer electronics and appliance rental	
532210	Consumer electronics and appliance rental	
53228	All other consumer goods rental	
532280	All other consumer goods rental	CAN

5323 General rental centres

53231	General rental centres	
532310	General rental centres	

5324 Commercial and industrial machinery and equipment rental and leasing

53241	Construction, transportation, mining, and forestry machinery and equipment rental and leasing	
532410	Construction, transportation, mining, and forestry machinery and equipment rental and leasing	CAN
53242	Office machinery and equipment rental and leasing	
532420	Office machinery and equipment rental and leasing	
53249	Other commercial and industrial machinery and equipment rental and leasing	
532490	Other commercial and industrial machinery and equipment rental and leasing	US

533 Lessors of non-financial intangible assets (except copyrighted works)**5331 Lessors of non-financial intangible assets (except copyrighted works)**

53311	Lessors of non-financial intangible assets (except copyrighted works)	
533110	Lessors of non-financial intangible assets (except copyrighted works)	

54 Professional, scientific and technical services

541 Professional, scientific and technical services

5411 Legal services

- 54111 Offices of lawyers
- 541110 Offices of lawyers
- 54112 Offices of notaries
- 541120 Offices of notaries
- 54119 Other legal services
- 541190 Other legal services MEX

5412 Accounting, tax preparation, bookkeeping and payroll services

- 54121 Accounting, tax preparation, bookkeeping and payroll services
- 541212 Offices of accountants CAN
- 541213 Tax preparation services US
- 541215 Bookkeeping, payroll and related services CAN

5413 Architectural, engineering and related services

- 54131 Architectural services
- 541310 Architectural services
- 54132 Landscape architectural services
- 541320 Landscape architectural services
- 54133 Engineering services
- 541330 Engineering services
- 54134 Drafting services
- 541340 Drafting services
- 54135 Building inspection services
- 541350 Building inspection services
- 54136 Geophysical surveying and mapping services
- 541360 Geophysical surveying and mapping services
- 54137 Surveying and mapping (except geophysical) services
- 541370 Surveying and mapping (except geophysical) services
- 54138 Testing laboratories
- 541380 Testing laboratories

5414 Specialized design services

- 54141 Interior design services
- 541410 Interior design services
- 54142 Industrial design services
- 541420 Industrial design services
- 54143 Graphic design services
- 541430 Graphic design services
- 54149 Other specialized design services
- 541490 Other specialized design services

5415 Computer systems design and related services

- 54151 Computer systems design and related services
- 541514 Computer systems design and related services (except video game design and development) CAN
- 541515 Video game design and development services CAN

5416 Management, scientific and technical consulting services

- 54161 Management consulting services
- 541611 Administrative management and general management consulting services US

- 541612 Human resources consulting services US
- 541619 Other management consulting services CAN
- 54162 Environmental consulting services
- 541620 Environmental consulting services
- 54169 Other scientific and technical consulting services
- 541690 Other scientific and technical consulting services

5417 Scientific research and development services

- 54171 Research and development in the physical, engineering and life sciences
- 541710 Research and development in the physical, engineering and life sciences CAN
- 54172 Research and development in the social sciences and humanities
- 541720 Research and development in the social sciences and humanities US

5418 Advertising, public relations, and related services

- 54181 Advertising agencies
- 541810 Advertising agencies
- 54182 Public relations services
- 541820 Public relations services
- 54183 Media buying agencies
- 541830 Media buying agencies
- 54184 Media representatives
- 541840 Media representatives
- 54185 Display advertising
- 541850 Display advertising
- 54186 Direct mail advertising
- 541860 Direct mail advertising
- 54187 Advertising material distribution services
- 541870 Advertising material distribution services
- 54189 Other services related to advertising
- 541891 Specialty advertising distributors CAN
- 541899 All other services related to advertising CAN

5419 Other professional, scientific and technical services

- 54191 Marketing research and public opinion polling
- 541910 Marketing research and public opinion polling
- 54192 Photographic services
- 541920 Photographic services MEX
- 54193 Translation and interpretation services
- 541930 Translation and interpretation services
- 54194 Veterinary services
- 541940 Veterinary services US
- 54199 All other professional, scientific and technical services
- 541990 All other professional, scientific and technical services

55 Management of companies and enterprises

551 Management of companies and enterprises

5511 Management of companies and enterprises

- 55111 Management of companies and enterprises
- 551113 Holding companies CAN
- 551114 Head offices US

56 Administrative and support, waste management and remediation services

561 Administrative and support services

5611 Office administrative services

- 56111 Office administrative services
- 561110 Office administrative services

5612 Facilities support services

- 56121 Facilities support services
- 561210 Facilities support services

5613 Employment services

- 56131 Employment placement agencies and executive search services
- 561310 Employment placement agencies and executive search services
- 56132 Temporary help services
- 561320 Temporary help services
- 56133 Professional employer organizations
- 561330 Professional employer organizations

5614 Business support services

- 56141 Document preparation services
- 561410 Document preparation services
- 56142 Telephone call centres
- 561420 Telephone call centres CAN
- 56143 Business service centres
- 561430 Business service centres CAN
- 56144 Collection agencies
- 561440 Collection agencies
- 56145 Credit bureaus
- 561450 Credit bureaus
- 56149 Other business support services
- 561490 Other business support services MEX

5615 Travel arrangement and reservation services

- 56151 Travel agencies
- 561510 Travel agencies
- 56152 Tour operators
- 561520 Tour operators
- 56159 Other travel arrangement and reservation services
- 561590 Other travel arrangement and reservation services MEX

5616 Investigation and security services

- 56161 Investigation, guard and armoured car services
- 561611 Investigation services US
- 561612 Security guard and patrol services US
- 561613 Armoured car services US
- 56162 Security systems services
- 561621 Security systems services (except locksmiths) US
- 561622 Locksmiths US

5617 Services to buildings and dwellings

- 56171 Exterminating and pest control services
- 561710 Exterminating and pest control services
- 56172 Janitorial services

561721	Window cleaning services	CAN
561722	Janitorial services (except window cleaning)	CAN
56173	Landscaping services	
561730	Landscaping services	
56174	Carpet and upholstery cleaning services	
561740	Carpet and upholstery cleaning services	
56179	Other services to buildings and dwellings	
561791	Duct and chimney cleaning services	CAN
561799	All other services to buildings and dwellings	CAN

5619 Other support services

56191	Packaging and labelling services	
561910	Packaging and labelling services	
56192	Convention and trade show organizers	
561920	Convention and trade show organizers	
56199	All other support services	
561990	All other support services	

562 Waste management and remediation services**5621 Waste collection** US

56211	Waste collection	US
562110	Waste collection	CAN

5622 Waste treatment and disposal US

56221	Waste treatment and disposal	US
562210	Waste treatment and disposal	CAN

5629 Remediation and other waste management services US

56291	Remediation services	US
562910	Remediation services	US
56292	Material recovery facilities	US
562920	Material recovery facilities	US
56299	All other waste management services	US
562990	All other waste management services	CAN

61 Educational services**611 Educational services****6111 Elementary and secondary schools**

61111	Elementary and secondary schools	US
611110	Elementary and secondary schools	US

6112 Community colleges and C.E.G.E.P.s

61121	Community colleges and C.E.G.E.P.s	
611210	Community colleges and C.E.G.E.P.s	US

6113 Universities

61131	Universities	
611310	Universities	US

6114 Business schools and computer and management training

61141	Business and secretarial schools	

- 611410 Business and secretarial schools US
- 61142 Computer training
- 611420 Computer training US
- 61143 Professional and management development training
- 611430 Professional and management development training US

6115 Technical and trade schools

- 61151 Technical and trade schools
- 611510 Technical and trade schools CAN

6116 Other schools and instruction

- 61161 Fine arts schools
- 611610 Fine arts schools US
- 61162 Athletic instruction
- 611620 Athletic instruction US
- 61163 Language schools
- 611630 Language schools US
- 61169 All other schools and instruction
- 611690 All other schools and instruction CAN

6117 Educational support services

- 61171 Educational support services
- 611710 Educational support services

62 Health care and social assistance**621 Ambulatory health care services****6211 Offices of physicians**

- 62111 Offices of physicians
- 621110 Offices of physicians CAN

6212 Offices of dentists

- 62121 Offices of dentists
- 621210 Offices of dentists US

6213 Offices of other health practitioners

- 62131 Offices of chiropractors
- 621310 Offices of chiropractors US
- 62132 Offices of optometrists
- 621320 Offices of optometrists
- 62133 Offices of mental health practitioners (except physicians)
- 621330 Offices of mental health practitioners (except physicians) US
- 62134 Offices of physical, occupational, and speech therapists and audiologists
- 621340 Offices of physical, occupational, and speech therapists and audiologists US
- 62139 Offices of all other health practitioners
- 621390 Offices of all other health practitioners CAN

6214 Out-patient care centres

- 62141 Family planning centres
- 621410 Family planning centres US
- 62142 Out-patient mental health and substance abuse centres
- 621420 Out-patient mental health and substance abuse centres US
- 62149 Other out-patient care centres
- 621494 Community health centres CAN

621499 All other out-patient care centres CAN

6215 Medical and diagnostic laboratories

62151 Medical and diagnostic laboratories

621510 Medical and diagnostic laboratories CAN

6216 Home health care services

62161 Home health care services

621610 Home health care services

6219 Other ambulatory health care services

62191 Ambulance services

621911 Ambulance (except air ambulance) services CAN

621912 Air ambulance services CAN

62199 All other ambulatory health care services

621990 All other ambulatory health care services CAN

622 Hospitals

6221 General medical and surgical hospitals

62211 General medical and surgical hospitals

622111 General (except paediatric) hospitals CAN

622112 Paediatric hospitals CAN

6222 Psychiatric and substance abuse hospitals

62221 Psychiatric and substance abuse hospitals

622210 Psychiatric and substance abuse hospitals US

6223 Specialty (except psychiatric and substance abuse) hospitals

62231 Specialty (except psychiatric and substance abuse) hospitals

622310 Specialty (except psychiatric and substance abuse) hospitals US

623 Nursing and residential care facilities

6231 Nursing care facilities

62311 Nursing care facilities

623110 Nursing care facilities US

6232 Residential developmental handicap, mental health and substance abuse facilities

62321 Residential developmental handicap facilities

623210 Residential developmental handicap facilities US

62322 Residential mental health and substance abuse facilities

623221 Residential substance abuse facilities CAN

623222 Homes for the psychiatrically disabled CAN

6233 Community care facilities for the elderly

62331 Community care facilities for the elderly

623310 Community care facilities for the elderly CAN

6239 Other residential care facilities

62399 Other residential care facilities

623991 Transition homes for women CAN

623992 Homes for emotionally disturbed children CAN

623993 Homes for the physically handicapped or disabled CAN

623999 All other residential care facilities CAN

624 Social assistance

6241 Individual and family services

62411 Child and youth services
 624110 Child and youth services US
 62412 Services for the elderly and persons with disabilities
 624120 Services for the elderly and persons with disabilities US
 62419 Other individual and family services
 624190 Other individual and family services US

6242 Community food and housing, and emergency and other relief services

62421 Community food services
 624210 Community food services US
 62422 Community housing services
 624220 Community housing services CAN
 62423 Emergency and other relief services
 624230 Emergency and other relief services US

6243 Vocational rehabilitation services

62431 Vocational rehabilitation services
 624310 Vocational rehabilitation services US

6244 Child day-care services

62441 Child day-care services
 624410 Child day-care services US

71 Arts, entertainment and recreation

711 Performing arts, spectator sports and related industries

7111 Performing arts companies

71111 Theatre companies and dinner theatres
 711111 Theatre (except musical) companies CAN
 711112 Musical theatre and opera companies CAN
 71112 Dance companies
 711120 Dance companies US
 71113 Musical groups and artists
 711130 Musical groups and artists US
 71119 Other performing arts companies
 711190 Other performing arts companies US

7112 Spectator sports

71121 Spectator sports
 711213 Horse race tracks CAN
 711214 Other racing facilities and related activities CAN
 711215 Independent athletes performing before a paying audience CAN
 711217 Sports teams and clubs performing before a paying audience CAN

7113 Promoters (presenters) of performing arts, sports and similar events

71131 Promoters (presenters) of performing arts, sports and similar events with facilities
 711311 Live theatres and other performing arts presenters with facilities CAN
 711319 Sports stadiums and other presenters with facilities CAN

- 71132 Promoters (presenters) of performing arts, sports and similar events without facilities
- 711321 Performing arts promoters (presenters) without facilities CAN
- 711322 Festivals without facilities CAN
- 711329 Sports presenters and other presenters without facilities CAN

7114 Agents and managers for artists, athletes, entertainers and other public figures

- 71141 Agents and managers for artists, athletes, entertainers and other public figures
- 711411 Agents and managers for artists, entertainers and other public figures CAN
- 711412 Sports agents and managers CAN

7115 Independent artists, writers and performers

- 71151 Independent artists, writers and performers
- 711511 Independent visual artists and artisans CAN
- 711512 Independent actors, comedians and performers CAN
- 711513 Independent writers and authors CAN

712 Heritage institutions

7121 Heritage institutions

- 71211 Museums
- 712111 Non-commercial art museums and galleries CAN
- 712115 History and science museums CAN
- 712119 Other museums CAN
- 71212 Historic and heritage sites
- 712120 Historic and heritage sites
- 71213 Zoos and botanical gardens
- 712130 Zoos and botanical gardens US
- 71219 Nature parks and other similar institutions
- 712190 Nature parks and other similar institutions

713 Amusement, gambling and recreation industries

7131 Amusement parks and arcades

- 71311 Amusement and theme parks
- 713110 Amusement and theme parks US
- 71312 Amusement arcades
- 713120 Amusement arcades

7132 Gambling industries

- 71321 Casinos (except casino hotels)
- 713210 Casinos (except casino hotels)
- 71329 Other gambling industries
- 713291 Lotteries MEX
- 713299 All other gambling industries MEX

7139 Other amusement and recreation industries

- 71391 Golf courses and country clubs
- 713910 Golf courses and country clubs
- 71392 Skiing facilities
- 713920 Skiing facilities
- 71393 Marinas
- 713930 Marinas
- 71394 Fitness and recreational sports centres
- 713940 Fitness and recreational sports centres US
- 71395 Bowling centres

- 713950 Bowling centres
- 71399 Other amusement and recreation industries
- 713991 Sports clubs, teams and leagues performing before a non-paying audience CAN
- 713992 Other sport facilities CAN
- 713999 All other amusement and recreation industries CAN

72 Accommodation and food services

721 Accommodation services

7211 Traveller accommodation

- 72111 Hotels (except casino hotels) and motels
- 721111 Hotels CAN
- 721112 Motor hotels CAN
- 721113 Resorts CAN
- 721114 Motels CAN
- 72112 Casino hotels
- 721120 Casino hotels
- 72119 Other traveller accommodation
- 721191 Bed and breakfast US
- 721192 Housekeeping cottages and cabins CAN
- 721198 All other traveller accommodation CAN

7212 Recreational vehicle (RV) parks and recreational camps

- 72121 Recreational vehicle (RV) parks and recreational camps
- 721211 Recreational vehicle (RV) parks and campgrounds US
- 721212 Hunting and fishing camps CAN
- 721213 Recreational (except hunting and fishing) and vacation camps CAN

7213 Rooming and boarding houses

- 72131 Rooming and boarding houses
- 721310 Rooming and boarding houses US

722 Food services and drinking places

7223 Special food services

- 72231 Food service contractors
- 722310 Food service contractors
- 72232 Caterers
- 722320 Caterers
- 72233 Mobile food services
- 722330 Mobile food services

7224 Drinking places (alcoholic beverages)

- 72241 Drinking places (alcoholic beverages)
- 722410 Drinking places (alcoholic beverages) US

7225 Full-service restaurants and limited-service eating places

- 72251 Full-service restaurants and limited-service eating places
- 722511 Full-service restaurants US
- 722512 Limited-service eating places CAN

81 Other services (except public administration)**811 Repair and maintenance****8111 Automotive repair and maintenance**

- 81111 Automotive mechanical and electrical repair and maintenance
- 811111 General automotive repair US
- 811112 Automotive exhaust system repair US
- 811119 Other automotive mechanical and electrical repair and maintenance CAN
- 81112 Automotive body, paint, interior and glass repair
- 811121 Automotive body, paint and interior repair and maintenance US
- 811122 Automotive glass replacement shops US
- 81119 Other automotive repair and maintenance
- 811192 Car washes US
- 811199 All other automotive repair and maintenance CAN

8112 Electronic and precision equipment repair and maintenance

- 81121 Electronic and precision equipment repair and maintenance
- 811210 Electronic and precision equipment repair and maintenance CAN

8113 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance

- 81131 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance
- 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance US

8114 Personal and household goods repair and maintenance

- 81141 Home and garden equipment and appliance repair and maintenance
- 811411 Home and garden equipment repair and maintenance US
- 811412 Appliance repair and maintenance US
- 81142 Reupholstery and furniture repair
- 811420 Reupholstery and furniture repair
- 81143 Footwear and leather goods repair
- 811430 Footwear and leather goods repair
- 81149 Other personal and household goods repair and maintenance
- 811490 Other personal and household goods repair and maintenance US

812 Personal and laundry services**8121 Personal care services US**

- 81211 Hair care and esthetic services US
- 812114 Barber shops CAN
- 812115 Beauty salons CAN
- 812116 Unisex hair salons CAN
- 81219 Other personal care services US
- 812190 Other personal care services CAN

8122 Funeral services US

- 81221 Funeral homes US
- 812210 Funeral homes US
- 81222 Cemeteries and crematoria US
- 812220 Cemeteries and crematoria US

8123 Dry cleaning and laundry services US

- 81231 Coin-operated laundries and dry cleaners US
- 812310 Coin-operated laundries and dry cleaners US
- 81232 Dry cleaning and laundry services (except coin-operated) US
- 812320 Dry cleaning and laundry services (except coin-operated) US
- 81233 Linen and uniform supply US
- 812330 Linen and uniform supply CAN

8129 Other personal services US

- 81291 Pet care (except veterinary) services US
- 812910 Pet care (except veterinary) services US
- 81292 Photo finishing services US
- 812921 Photo finishing laboratories (except one-hour) US
- 812922 One-hour photo finishing US
- 81293 Parking lots and garages US
- 812930 Parking lots and garages US
- 81299 All other personal services US
- 812990 All other personal services US

813 Religious, grant-making, civic, and professional and similar organizations**8131 Religious organizations US**

- 81311 Religious organizations US
- 813110 Religious organizations US

8132 Grant-making and giving services US

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

8133 Social advocacy organizations US

- 81331 Social advocacy organizations US
- 813310 Social advocacy organizations CAN

8134 Civic and social organizations US

- 81341 Civic and social organizations US
- 813410 Civic and social organizations US

8139 Business, professional, labour and other membership organizations US

- 81391 Business associations US
- 813910 Business associations US
- 81392 Professional organizations US
- 813920 Professional organizations US
- 81393 Labour organizations US
- 813930 Labour organizations US
- 81394 Political organizations US
- 813940 Political organizations US
- 81399 Other membership organizations US
- 813990 Other membership organizations US

814 Private households**8141 Private households**

- 81411 Private households
- 814110 Private households

91 Public administration**911 Federal government public administration CAN****9111 Defence services CAN**

- 91111 Defence services CAN
- 911110 Defence services CAN

9112 Federal protective services CAN

- 91121 Federal courts of law CAN
- 911210 Federal courts of law CAN
- 91122 Federal correctional services CAN
- 911220 Federal correctional services CAN
- 91123 Federal police services CAN
- 911230 Federal police services CAN
- 91124 Federal regulatory services CAN
- 911240 Federal regulatory services CAN
- 91129 Other federal protective services CAN
- 911290 Other federal protective services CAN

9113 Federal labour, employment and immigration services CAN

- 91131 Federal labour and employment services CAN
- 911310 Federal labour and employment services CAN
- 91132 Immigration services CAN
- 911320 Immigration services CAN
- 91139 Other federal labour, employment and immigration services CAN
- 911390 Other federal labour, employment and immigration services CAN

9114 Foreign affairs and international assistance CAN

- 91141 Foreign affairs CAN
- 911410 Foreign affairs CAN
- 91142 International assistance CAN
- 911420 International assistance CAN

9119 Other federal government public administration CAN

- 91191 Other federal government public administration CAN
- 911910 Other federal government public administration CAN

912 Provincial and territorial public administration CAN**9121 Provincial protective services CAN**

- 91211 Provincial courts of law CAN
- 912110 Provincial courts of law CAN
- 91212 Provincial correctional services CAN
- 912120 Provincial correctional services CAN

91213	Provincial police services	CAN
912130	Provincial police services	CAN
91214	Provincial fire-fighting services	CAN
912140	Provincial fire-fighting services	CAN
91215	Provincial regulatory services	CAN
912150	Provincial regulatory services	CAN
91219	Other provincial protective services	CAN
912190	Other provincial protective services	CAN

9122 Provincial labour and employment services CAN

91221	Provincial labour and employment services	CAN
912210	Provincial labour and employment services	CAN

9129 Other provincial and territorial public administration CAN

91291	Other provincial and territorial public administration	CAN
912910	Other provincial and territorial public administration	CAN

913 Local, municipal and regional public administration CAN**9131 Municipal protective services** CAN

91311	Municipal courts of law	CAN
913110	Municipal courts of law	CAN
91312	Municipal correctional services	CAN
913120	Municipal correctional services	CAN
91313	Municipal police services	CAN
913130	Municipal police services	CAN
91314	Municipal fire-fighting services	CAN
913140	Municipal fire-fighting services	CAN
91315	Municipal regulatory services	CAN
913150	Municipal regulatory services	CAN
91319	Other municipal protective services	CAN
913190	Other municipal protective services	CAN

9139 Other local, municipal and regional public administration CAN

91391	Other local, municipal and regional public administration	CAN
913910	Other local, municipal and regional public administration	CAN

914 Aboriginal public administration CAN**9141 Aboriginal public administration** CAN

91411	Aboriginal public administration	CAN
914110	Aboriginal public administration	CAN

919 International and other extra-territorial public administration CAN**9191 International and other extra-territorial public administration** CAN

91911	International and other extra-territorial public administration	CAN
919110	International and other extra-territorial public administration	CAN

Description

11 Agriculture, forestry, fishing and hunting

This sector comprises establishments primarily engaged in growing crops, raising animals, harvesting timber, harvesting fish and other animals from their natural habitats and providing related support activities.

Establishments primarily engaged in agricultural research or that supply veterinary services are not included in this sector.

111 Crop production

This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the farm gate for market, that is, at the point of first sale or price determination. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs, or engage in organic crop production.

An establishment is classified within this subsector provided that fifty percent or more of the establishment's agricultural production consists of crops. Establishments with fifty percent or more crop production and with no one product or family of products accounting for fifty percent of the production are treated as combination crop farms and classified to 11199 All other crop farming, except if fifty percent or more of the production is a combination of oilseeds and grains, in which case they are classified to 11119 Other grain farming.

1111 Oilseed and grain farming

This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.

11111 Soybean farming

This industry comprises establishments primarily engaged in growing soybeans.

111110 Soybean farming

This Canadian industry comprises establishments primarily engaged in growing soybeans.

11112 Oilseed (except soybean) farming

This industry comprises establishments primarily engaged in growing fibrous plants that produce oilseeds.

111120 Oilseed (except soybean) farming ^{US}

This Canadian industry comprises establishments primarily engaged in growing fibrous plants that produce oilseeds.

Illustrative example(s)

- canola (rapeseed) farming
- linseed (flaxseed) growing
- mixed oilseeds (except soybean) farming
- mustard seed farming
- safflower and sunflower farming

Exclusion(s)

- soybean farms (see 111110 Soybean farming)

11113 Dry pea and bean farming

This industry comprises establishments primarily engaged in growing dry peas, beans and lentils.

111130 Dry pea and bean farming US

This Canadian industry comprises establishments primarily engaged in growing dry peas, beans and lentils.

Exclusion(s)

- growing fresh green beans and peas (see 111219 Other vegetable (except potato) and melon farming)

11114 Wheat farming

This industry comprises establishments primarily engaged in growing wheat.

111140 Wheat farming

This Canadian industry comprises establishments primarily engaged in growing wheat.

11115 Corn farming

This industry comprises establishments primarily engaged in growing corn.

111150 Corn farming US

This Canadian industry comprises establishments primarily engaged in growing corn.

Exclusion(s)

- growing sweet corn (see 111219 Other vegetable (except potato) and melon farming)

11116 Rice farming

This industry comprises establishments primarily engaged in growing rice, except wild rice.

111160 Rice farming

This Canadian industry comprises establishments primarily engaged in growing rice, except wild rice.

Exclusion(s)

- growing wild rice (see 111190 Other grain farming)

11119 Other grain farming

This industry comprises establishments, not classified to any other industry, primarily engaged in growing grains. Farms primarily engaged in growing a combination of oilseeds and grains are also included.

111190 Other grain farming CAN

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

Inclusion(s)

- growing a combination of oilseeds and grains

Illustrative example(s)

- buckwheat farming
- grain growing (except rice, wheat and corn)
- oil seed and grain farming, combination
- wild rice, farming

Exclusion(s)

- growing corn (see 111150 Corn farming)
- growing rice, except wild rice (see 111160 Rice farming)
- growing sweet corn (see 111219 Other vegetable (except potato) and melon farming)
- growing wheat (see 111140 Wheat farming)

1112 Vegetable and melon farming

This industry group comprises establishments primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds and vegetable and melon bedding plants are also included in this industry.

11121 Vegetable and melon farming

This industry comprises establishments primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds and vegetable and melon bedding plants are also included in this industry.

111211 Potato farming ^{US}

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

111219 Other vegetable (except potato) and melon farming ^{US}

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

Inclusion(s)

- producing vegetable and melon seeds, except seed potatoes, and melon bedding plants

Illustrative example(s)

- cantaloupe, melon and watermelon farming
- market gardening
- mixed vegetables growing
- sweet corn growing
- vegetable bedding plants, growing of
- vegetable farming, other than potato (except field crops)
- vegetable seed growing

Exclusion(s)

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

1113 Fruit and tree nut farming

This industry group comprises establishments primarily engaged in growing fruit and nuts.

11131 Orange groves

This industry comprises establishments primarily engaged in growing oranges.

111310 Orange groves

This Canadian industry comprises establishments primarily engaged in growing oranges.

11132 Citrus (except orange) groves

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

111320 Citrus (except orange) groves ^{US}

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

Illustrative example(s)

- grapefruit groves
- lemon groves
- lime groves

Exclusion(s)

- orange growing (see 111310 Orange groves)

11133 Non-citrus fruit and tree nut farming

This industry comprises establishments primarily engaged in growing tree nuts and non-citrus fruit.

111330 Non-citrus fruit and tree nut farming ^{CAN}

This Canadian industry comprises establishments primarily engaged in growing tree nuts and non-citrus fruit.

Illustrative example(s)

- apple orchards
- cranberries (partridge berries), growing or bogs
- non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms
- small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)
- strawberries, growing
- tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms
- vineyards

Exclusion(s)

- harvesting berries and nuts from native and non-cultivated plants (see 113210 Forest nurseries and gathering of forest products)

1114 Greenhouse, nursery and floriculture production

This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. Under cover includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.

11141 Food crops grown under cover

This industry comprises establishments primarily engaged in growing food crops under glass or protective cover.

111411 Mushroom production US

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

111412 Cannabis grown under cover CAN

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

Illustrative example(s)

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

Exclusion(s)

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

111419 Other food crops grown under cover US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing food crops under glass or protective cover.

Illustrative example(s)

- herb and spice crops grown under cover
- hydroponic crops, grown under cover
- market gardening, greenhouse
- vegetable food crops grown in greenhouses

Exclusion(s)

- cannabis grown under cover (see 111412 Cannabis grown under cover)
- growing vegetable and melon bedding plants, in open fields (see 111219 Other vegetable (except potato) and melon farming)
- raising both aquatic animals and plants in integrated growing operations, aquaponics (see 112510 Aquaculture)

11142 Nursery and floriculture production

This industry comprises establishments primarily engaged in growing, under cover or in open fields, nursery and floriculture products, such as nursery stock, shrubbery, cut flowers, flower seeds, potted flowering and foliage plants, flower bedding plants, ornamental plants, or some combination of these, and propagating materials, for example, plugs, cuttings, and tissue cultures. The growing of short rotation woody crops, such as cut Christmas trees and cottonwoods for pulpwood, that have a typical growth cycle of less than ten years or less, is also included in this industry.

Exclusion(s)

- growing seedling trees for reforestation (see 113210 Forest nurseries and gathering of forest products)

- growing vegetable and melon bedding plants (see 111219 Other vegetable (except potato) and melon farming)
- operating timber tracts that have a growth cycle of ten years or more (see 113110 Timber tract operations)
- retailing nursery, tree stock and floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

111421 Nursery and tree production ^{US}

This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, nursery products and trees, and short rotation woody crops, for pulp and tree stock, that have a typical growth cycle of less than ten years.

Illustrative example(s)

- Christmas tree growing
- field nurseries (e.g., growing ornamental plants, shrubs and trees)
- nursery stock growing
- ornamental plants, shrubs and trees, nursery grown
- tree nursery
- turf (sod) farming

Exclusion(s)

- forestry for nursery and tree production (see 113110 Timber tract operations)
- operation of timber tracts that have a growth cycle of ten years or more (see 113110 Timber tract operations)
- retailing nursery, tree stock and floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

111422 Floriculture production ^{US}

This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, floriculture products and propagating materials.

Illustrative example(s)

- flower nursery
- flower seed production
- flower, plant and bulb growing, greenhouse

Exclusion(s)

- retailing floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

1119 Other crop farming

This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar-cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

11191 Tobacco farming

This industry comprises establishments primarily engaged in growing tobacco.

111910 Tobacco farming

This Canadian industry comprises establishments primarily engaged in growing tobacco.

11192 Cotton farming

This industry comprises establishments primarily engaged in growing cotton.

111920 Cotton farming

This Canadian industry comprises establishments primarily engaged in growing cotton.

11193 Sugar cane farming

This industry comprises establishments primarily engaged in growing sugar cane.

111930 Sugar cane farming

This Canadian industry comprises establishments primarily engaged in growing sugar cane.

11194 Hay farming

This industry comprises establishments primarily engaged in growing hay, grasses and mixed hay.

111940 Hay farming ^{US}

This Canadian industry comprises establishments primarily engaged in growing hay, grasses and mixed hay.

Illustrative example(s)

- alfalfa, clover, hay or timothy farming
- forage crops (except corn for grain) farming

Exclusion(s)

- farming corn for grain (see 111150 Corn farming)
- growing grain hay or forage/silage production (see 1111 Oilseed and grain farming)
- growing grass and hay seeds (see 111999 All other miscellaneous crop farming)

11199 All other crop farming

This industry comprises establishments, not classified to any other industry, primarily engaged in growing crops, such as peanuts, sugarbeets, agave, hay and grass seeds, herbs and spices, hops and algae, and gathering tea and maple sap. Establishments primarily engaged in general crop farming or combination crop farming, such as combination fruit and vegetable farming, are also included in this industry.

Exclusion(s)

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

111993 Fruit and vegetable combination farming CAN

This Canadian industry comprises establishments primarily engaged in growing a combination of fruit and vegetables.

Exclusion(s)

- growing vegetables and melons (see 11121 Vegetable and melon farming)

111994 Maple syrup and products production CAN

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

Inclusion(s)

- producing maple products in plants

Illustrative example(s)

- operation of maple sugar bush
- production of maple sugars and syrups in a separate central facility

Exclusion(s)

- manufacturing artificially flavoured maple syrup products (see 311990 All other food manufacturing)

111995 Cannabis grown in open fields CAN

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

Illustrative example(s)

- cannabis grown in open fields
- cannabis seeds and seedling growing in open fields
- harvesting, trimming, curing and drying cannabis grown in open fields
- processing for primary markets cannabis grown in open fields

Exclusion(s)

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

111999 All other miscellaneous crop farming CAN

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

Inclusion(s)

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

Illustrative example(s)

- crop and animal (livestock) combination farming (primarily crop)
- field crop combination farm (except grain and oil seeds; or fruit and vegetable)
- herb farming (except greenhouse grown)
- hop, growing or farming
- peanut farming
- spice farming (except greenhouse grown)

Exclusion(s)

- growing a combination of fruit and vegetable (see 111993 Fruit and vegetable combination farming)
- growing a combination of oilseeds and grains (see 111190 Other grain farming)

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

112 Animal production and aquaculture

This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required.

An establishment is classified within this subsector provided that fifty percent or more of the establishment's agricultural production consists of animal production or aquaculture. Establishments with fifty percent or more animal production or aquaculture and with no one product or family of products accounting for fifty percent of the production are treated as combination animal farms and classified to 11299 All other animal production.

1121 Cattle ranching and farming

This industry group comprises establishments primarily engaged in raising, milking and fattening cattle.

11211 Beef cattle ranching and farming, including feedlots

This industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry.

112110 Beef cattle ranching and farming, including feedlots CAN

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

Inclusion(s)

- raising of cattle for dairy herd replacements

Illustrative example(s)

- beef farming
- dairy heifer replacement production

Exclusion(s)

- milking dairy cattle (see 112120 Dairy cattle and milk production)

11212 Dairy cattle and milk production

This industry comprises establishments primarily engaged in milking dairy cattle.

112120 Dairy cattle and milk production

This Canadian industry comprises establishments primarily engaged in milking dairy cattle.

Illustrative example(s)

- raising dairy cattle for both milking and meat production
- raw fluid milk or cream, production

Exclusion(s)

- raising dairy herd replacements (see 112110 Beef cattle ranching and farming, including feedlots)
- raising, feeding or fattening cattle (see 112110 Beef cattle ranching and farming, including feedlots)

1122 Hog and pig farming

This industry group comprises establishments primarily engaged in raising hogs and pigs.

11221 Hog and pig farming

This industry comprises establishments primarily engaged in raising hogs and pigs.

112210 Hog and pig farming ^{US}

This Canadian industry comprises establishments primarily engaged in raising hogs and pigs.

Illustrative example(s)

- hog feedlot
- pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)

1123 Poultry and egg production

This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production.

11231 Chicken egg production

This industry comprises establishments primarily engaged in raising chickens for the production of eggs, including hatching eggs.

112310 Chicken egg production ^{US}

This Canadian industry comprises establishments primarily engaged in raising chickens for the production of eggs, including hatching eggs.

11232 Broiler and other meat-type chicken production

This industry comprises establishments primarily engaged in raising chickens for the production of meat.

112320 Broiler and other meat-type chicken production

This Canadian industry comprises establishments primarily engaged in raising chickens for the production of meat.

11233 Turkey production

This industry comprises establishments primarily engaged in raising turkeys.

112330 Turkey production

This Canadian industry comprises establishments primarily engaged in raising turkeys.

11234 Poultry hatcheries

This industry comprises establishments primarily engaged in hatching poultry of any kind.

112340 Poultry hatcheries

This Canadian industry comprises establishments primarily engaged in hatching poultry of any kind.

Exclusion(s)

- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)

11239 Other poultry production

This industry comprises establishments, not classified to any other industry, primarily engaged in raising poultry such as ducks, geese, pheasant, quail, ostriches and emus. Establishments primarily engaged in raising a combination of poultry for meat and egg production, with no one predominating, are also included in this industry.

Exclusion(s)

- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

112391 Combination poultry and egg production CAN

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

Exclusion(s)

- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising all other poultry (see 112399 All other poultry production)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

112399 All other poultry production CAN

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

Illustrative example(s)

- ostrich or emu farming
- pheasant, geese, goose, duck, quail or guinea fowl farming

Exclusion(s)

- combination poultry and egg production (see 112391 Combination poultry and egg production)
- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

1124 Sheep and goat farming

This industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs.

11241 Sheep farming

This industry comprises establishments primarily engaged in raising sheep and lambs, and feeding or fattening lambs.

112410 Sheep farming ^{US}

This Canadian industry comprises establishments primarily engaged in raising sheep and lambs, and feeding or fattening lambs.

Illustrative example(s)

- feedlots, lamb
- lamb or sheep farming
- wool production, farming

11242 Goat farming

This industry comprises establishments primarily engaged in raising goats.

112420 Goat farming

This Canadian industry comprises establishments primarily engaged in raising goats.

Illustrative example(s)

- milk production, goat farm
- mohair production

1125 Aquaculture

This industry group comprises establishments primarily engaged in farm-raising aquatic animals and plants. Establishments primarily engaged in raising both aquatic animals and plants in integrated growing operations, aquaponics, are also included. These activities can occur both in natural waters and in artificial aquatic impoundments and include the use of some form of intervention in the rearing or growing process to enhance production.

11251 Aquaculture

This industry comprises establishments primarily engaged in farm-raising aquatic animals and plants. Establishments primarily engaged in raising both aquatic animals and plants in integrated growing operations, aquaponics, are also included. These activities can occur both in natural waters and in artificial aquatic impoundments and include the use of some form of intervention in the rearing or growing process to enhance production.

112510 Aquaculture ^{CAN}

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

Inclusion(s)

- raising both aquatic animals and plants in integrated growing operations, aquaponics both in natural waters and in artificial aquatic impoundments

- using some form of intervention in the aquaculture rearing or growing process to enhance production

Illustrative example(s)

- algae and seaweed farming
- aquaponics
- finfish hatcheries
- fingerlings, raising in freshwater or salt water
- frog, farm raising
- shellfish farming

Exclusion(s)

- catching or taking fish and other aquatic animals from their natural habitats (see 11411 Fishing)
- hydroponic crops, grown under cover (see 111419 Other food crops grown under cover)

1129 Other animal production

This industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, are also included. Establishments primarily engaged in raising a combination of animals, with no one predominating, are also included in this industry group.

11291 Apiculture

This industry comprises establishments primarily engaged in raising bees, collecting and gathering honey, and performing other apiculture activities.

112910 Apiculture

This Canadian industry comprises establishments primarily engaged in raising bees, collecting and gathering honey, and performing other apiculture activities.

11292 Horse and other equine production

This industry comprises establishments primarily engaged in raising horses, mules, donkeys and other equines.

112920 Horse and other equine production

This Canadian industry comprises establishments primarily engaged in raising horses, mules, donkeys and other equines.

Exclusion(s)

- boarding horses (see 115210 Support activities for animal production)

11293 Fur-bearing animal and rabbit production

This industry comprises establishments primarily engaged in raising fur-bearing animals, including rabbits.

112930 Fur-bearing animal and rabbit production

This Canadian industry comprises establishments primarily engaged in raising fur-bearing animals, including rabbits.

Illustrative example(s)

- fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising

Exclusion(s)

- trapping or hunting wild fur-bearing animals (see 114210 Hunting and trapping)

11299 All other animal production

This industry comprises establishments, not classified to any other industry, primarily engaged in raising animals, such as llamas, bison, wild boar, deer, elk, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. Establishments primarily engaged in raising a combination of animals, with no one predominating, are also included in this industry.

Exclusion(s)

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

112991 Animal combination farming CAN

This Canadian industry comprises establishments primarily engaged in raising a combination of animals, with no one predominating.

Illustrative example(s)

- crop and livestock combination farming (primarily livestock)
- livestock and animal specialty farms, general
- livestock combination farm

112999 All other miscellaneous animal production CAN

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

Illustrative example(s)

- aviaries (e.g., raising parakeet, canary, lovebirds)
- laboratory animal production (e.g., rats, mice, guinea pigs)
- pet animal, raising
- wild boar, raising

113 Forestry and logging

This subsector comprises establishments primarily engaged in growing and harvesting timber on a long production cycle (of ten years or more). Long production cycles use different production processes than short production cycles, which require more horticultural interventions prior to harvest, resulting in processes more similar to those found in the Crop production subsector. Consequently, Christmas tree production and other production involving production cycles of less than ten years, are classified to the Crop production subsector.

Industries in this subsector specialize in different stages of the production cycle. Reforestation requires production of seedlings in specialized nurseries. Timber production requires natural forests or suitable areas of land that are available for a long duration. The maturation time for timber depends upon the species of tree, the climatic conditions of the region, and the intended purpose of the timber. The harvesting of timber, except when done on an extremely small scale, requires specialized machinery unique to the industry. The gathering of forest products, such as gums, barks, balsam needles and Spanish moss, are also included in this subsector.

1131 Timber tract operations

This industry group comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

11311 Timber tract operations

This industry comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

113110 Timber tract operations

This Canadian industry comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

Exclusion(s)

- cutting timber (see 11331 Logging)
- growing short rotation woody crops, such as Christmas trees and cottonwood for pulpwood, where the typical life cycle for growing and harvesting is less than ten years (see 11142 Nursery and floriculture production)
- holding timbered property as real property and not for the sale of timber (see 531190 Lessors of other real estate property)

1132 Forest nurseries and gathering of forest products

This industry group comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

11321 Forest nurseries and gathering of forest products

This industry comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

113210 Forest nurseries and gathering of forest products ^{US}

This Canadian industry comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

Illustrative example(s)

- forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering
- forest nurseries for reforestation, growing trees
- forest products (e.g., balsam needles, bark, cone) gathering
- gathering of non-cultivated berries
- moss (e.g., Spanish, sphagnum), gathering of

Exclusion(s)

- gathering maple sap (see 111994 Maple syrup and products production)

1133 Logging

This industry group comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest. Establishments primarily engaged in cutting and transporting timber are also included in this industry.

11331 Logging

This industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest. Establishments primarily engaged in cutting and transporting timber are also included in this industry.

Exclusion(s)

- timber trucking, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

113311 Logging (except contract) ^{CAN}

This Canadian industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest, on an own-account basis.

Inclusion(s)

- cutting and transporting timber on an own-account basis

Illustrative example(s)

- bolts, wood (e.g., handle, heading, shingle, stave), cutting
- booming, bunching, rafting, driving logs
- chipping logs (in the forest)
- Christmas tree cutting
- fuelwood cutting
- log barking, rossing and peeling on contract
- log cutting (forest trees)
- log grading, scaling, sorting
- poles and pilings, wooden, untreated, cutting
- rails, fence, round or split, cutting
- wood chips produced in the forest

Exclusion(s)

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

113312 Contract logging ^{CAN}

This Canadian industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest, on a fee or contract basis.

Inclusion(s)

- cutting and transporting timber on a fee or contract basis

Illustrative example(s)

- beachcombers (lost log recovery)
- custom logging, contractor
- log booming, bucking, salvaging, skidding and yarding on contract
- log hauling in the forest with logging
- logging contractor (felling, cutting, bucking)
- logs contract stump to truck
- lumber jack contractor, log, tree felling
- pulpwood and timber cutting on contract
- timber cutting and yarding on contract

Exclusion(s)

- trucking timber, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

114 Fishing, hunting and trapping

This subsector comprises establishments primarily engaged in catching fish and other wild animals from their natural habitats. These establishments are dependent upon a continued supply of the natural resource. The catching of fish is the predominant economic activity of this subsector and it usually requires specialized vessels that, by the nature of their size, configuration and equipment, are not suitable for any other type of production, such as transportation. Hunting and trapping utilize a wide variety of production processes and are classified in the same subsector as fishing because the availability of resources and the constraints imposed, such as conservation requirements and proper habitat maintenance, are similar.

1141 Fishing

This industry group comprises establishments primarily engaged in the commercial catching or taking of finfish, shellfish, and other marine animals from their natural habitats.

11411 Fishing

This industry comprises establishments primarily engaged in the commercial catching or taking of finfish, shellfish, and other aquatic animals from their natural habitats.

Exclusion(s)

- commercial catching or taking and processing of fresh fish, such as canning, freezing, etc., on the fishing vessel (see 311710 Seafood product preparation and packaging)
- farm-raising finfish, shellfish or other aquatic animals within a confined space and under controlled feeding and harvesting conditions (see 112510 Aquaculture)

114113 Salt water fishing CAN

This Canadian industry comprises establishments primarily engaged in catching all types of finfish, shellfish and other marine animals, and harvesting other sea products.

Illustrative example(s)

- crab, crayfish and lobster, catching of
- dulse, Irish moss and laver gathering
- lobster pound operation
- marine finfish fishing (e.g., flounder, salmon, trout)
- marine shellfish fishing (e.g., clam, crab, oyster, shrimp)
- offshore or deep sea finfish fishing
- sea worm gathering
- shellfish, fishing, salt water

114114 Freshwater fishing CAN

This Canadian industry comprises establishments primarily engaged in catching or gathering freshwater species of finfish and shellfish, and harvesting other freshwater products.

Illustrative example(s)

- bait catching, freshwater
- hand lining and long lining fishing, freshwater
- inland finfish fishing, freshwater
- shellfish digging or fishing, freshwater

1142 Hunting and trapping

This industry group comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

11421 Hunting and trapping

This industry comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

114210 Hunting and trapping

This Canadian industry comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

Illustrative example(s)

- hunting and trapping, wild animals for furs (except seals)
- hunting or game preserves
- worm gathering

Exclusion(s)

- farm-raising rabbits and other fur-bearing animals (see 112930 Fur-bearing animal and rabbit production)
- operating nature preserves (see 712190 Nature parks and other similar institutions)
- seal hunting and trapping (see 114113 Salt water fishing)
- undressed seal skinning (see 114113 Salt water fishing)

115 Support activities for agriculture and forestry

This subsector comprises establishments primarily engaged in providing support services that are essential to agricultural and forestry production.

1151 Support activities for crop production

This industry group comprises establishments primarily engaged in providing support activities for growing crops.

11511 Support activities for crop production

This industry comprises establishments primarily engaged in providing support activities for growing crops.

115110 Support activities for crop production CAN

This Canadian industry comprises establishments primarily engaged in providing support activities for growing crops.

Illustrative example(s)

- agricultural product sterilization service
- crop dusting and spraying service, with or without fertilizing
- crop harvesting service
- crop planting or seeding services
- farm labour contractors
- farm management service (crop production)
- farm product (crop) sorting, grading or packing service (for the grower)
- fertilizer application service
- fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)
- grain drying service

- soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural
- threshing service, agricultural crop and plant

Exclusion(s)

- artificially drying and dehydrating fruits and vegetables (see 311420 Fruit and vegetable canning, pickling and drying)
- buying farm products, such as fruits or vegetables, for resale and preparing them for market or further processing (see 413150 Fresh fruit and vegetable merchant wholesalers)
- providing landscaping and horticultural services, such as lawn care services and ornamental shrub and tree services (see 561730 Landscaping services)
- providing support activities for forestry (see 115310 Support activities for forestry)
- providing water for irrigation (see 221310 Water supply and irrigation systems)
- stemming and redrying tobacco (see 312210 Tobacco stemming and redrying)

1152 Support activities for animal production

This industry group comprises establishments primarily engaged in providing support activities related to raising livestock, including companion animals.

11521 Support activities for animal production

This industry comprises establishments primarily engaged in providing support activities related to raising livestock, including companion animals.

115210 Support activities for animal production

This Canadian industry comprises establishments primarily engaged in providing support activities related to raising livestock.

Inclusion(s)

- support activities related to raising companion animals

Illustrative example(s)

- animal pedigree service
- artificial insemination services, animal specialties and livestock
- breeding services for livestock
- cattle registration service
- farriers (horseshoeing)
- horses, boarding (except racehorses)
- milk testing for butterfat
- sheep dipping and shearing services

Exclusion(s)

- racehorse boarding and training (see 711213 Horse race tracks)
- vaccination services, veterinarians (see 541940 Veterinary services)

1153 Support activities for forestry

This industry group comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

11531 Support activities for forestry

This industry comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

115310 Support activities for forestry

This Canadian industry comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

Illustrative example(s)

- forest conservation services
- forest fire fighting services (e.g., inspection, prevention, protection)
- forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)
- log hauling in the forest, without logging
- pest control services, forestry
- timber cruising and valuation

21 Mining, quarrying, and oil and gas extraction

This sector comprises establishments primarily engaged in extracting naturally occurring minerals. These can be solids, such as coal and ores; liquids, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include quarrying, well operations, milling (for example, crushing, screening, washing, or flotation) and other preparation customarily done at the mine site, or as a part of mining activity. Establishments engaged in exploration for minerals, development of mineral properties and mining operations are included in this sector. Establishments performing similar activities, on a contract or fee basis, are also included.

211 Oil and gas extraction

This subsector comprises establishments primarily engaged in operating oil and gas field properties. Such activities may include exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property. This subsector includes the production of oil, the mining and extraction of oil from oil shale and oil sands, and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

2111 Oil and gas extraction

This industry group comprises establishments primarily engaged in operating oil and gas field properties. Such activities may include exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property. This subsector includes the production of oil, the mining and extraction of oil from oil shale and oil sands, and the production of gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site.

21111 Oil and gas extraction (except oil sands) ^{CAN}

This industry comprises establishments primarily engaged in the exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques.

211110 Oil and gas extraction (except oil sands) ^{CAN}

This Canadian industry comprises establishments primarily engaged in the exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques.

Inclusion(s)

- exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and natural gas up to the point of shipment from the producing property
- operating tank battery in petroleum industry on contract basis
- production of oil, the mining and extraction of oil from oil shales, and the production of natural gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site

Illustrative example(s)

- coal gasification and pyrolysis at the mine site
- crude oil, conventional extraction
- fractionating natural gas liquids
- liquefied petroleum gases (LPG) from natural gas, production, mining
- natural butane, ethane, isobutane and propane production
- natural gas cleaning and preparation plants
- natural gas liquids recovering and mining
- oil and gas exploration (except on a contract or fee basis)
- operating tank battery in petroleum industry on contract basis
- shale oil mining

Exclusion(s)

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

21114 Oil sands extraction CAN

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

211141 In-situ oil sands extraction CAN

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

Illustrative example(s)

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

Exclusion(s)

- exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques (see 211110 Oil and gas extraction (except oil sands))
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)

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

211142 Mined oil sands extraction CAN

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

Illustrative example(s)

- bitumen production, extraction by mining
- bituminous sand digging
- crude oil (tar or bituminous sands) extracting, by mining
- synthetic crude oil production, mining
- tar sand mining for oil extraction

Exclusion(s)

- exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques (see 211110 Oil and gas extraction (except oil sands))
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)
- shale oil mining (see 211110 Oil and gas extraction (except oil sands))

212 Mining and quarrying (except oil and gas)

This subsector comprises establishments primarily engaged in mining, beneficiating or otherwise preparing metallic and non-metallic minerals, including coal.

Exclusion(s)

- providing support services, on a contract or fee basis, required for the mining and quarrying of minerals (see 21311 Support activities for mining, and oil and gas extraction)

2121 Coal mining

This industry group comprises establishments primarily engaged in mining bituminous and lignite coal by underground mining, and auger mining, strip mining, culm bank mining and other surface mining. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

21211 Coal mining

This industry comprises establishments primarily engaged in mining bituminous and lignite coal by underground mining, and auger mining, strip mining, culm bank mining and other surface mining. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

212114 Bituminous coal mining

This Canadian industry comprises establishments primarily engaged in mining bituminous coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

Illustrative example(s)

- anthracite mining
- bituminous coal preparation plants
- bituminous coal washeries

- culm bank recovery, anthracite (except on a contract basis)
- strip mining, bituminous coal (except on a contract basis)

Exclusion(s)

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

212115 Subbituminous coal mining CAN

This Canadian industry comprises establishments primarily engaged in mining subbituminous coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

Illustrative example(s)

- breaking, washing, grading, subbituminous coal

Exclusion(s)

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

212116 Lignite coal mining CAN

This Canadian industry comprises establishments primarily engaged in mining lignite coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

Illustrative example(s)

- brown coal mining
- lignite coal preparation plants
- lignite mining

Exclusion(s)

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

2122 Metal ore mining

This industry group comprises establishments primarily engaged in mining metallic minerals (ores). Also included are establishments engaged in ore dressing and beneficiating operations, whether performed at mills operated in conjunction with the mines served or at mills, such as custom mills, operated separately. These include mills that crush, grind, wash, dry, sinter, calcine or leach ore, or perform gravity separation or flotation operations.

21221 Iron ore mining

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing iron ores, and manganiferous ores valued chiefly for their iron content. Establishments engaged in the production of sinter and other agglomerates, except those associated with blast furnace operations, are included.

212210 Iron ore mining

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

Inclusion(s)

- magnetite mining
- mining ore (i.e., limonite, siderite, taconite, brown ore)

- production of sinter and other agglomerates
- production of sinter and other agglomerates (except those associated with blast furnace operations)
- specular hematite concentrate mining

Illustrative example(s)

- iron agglomerate and pellet production
- iron ore dressing (beneficiation) plants
- magnoferrite and manganiferous ore valued for iron content, mining

Exclusion(s)

- operating blast furnaces to produce pig iron from iron ore (see 331110 Iron and steel mills and ferro-alloy manufacturing)

21222 Gold and silver ore mining

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

212220 Gold and silver ore mining ^{CAN}

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

Inclusion(s)

- calaverite mining
- sylvanite mining

21223 Copper, nickel, lead and zinc ore mining

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing ores valued chiefly for their copper, nickel, lead or zinc content.

212231 Lead-zinc ore mining ^{US}

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

Inclusion(s)

- calamine, galena, smithsonite, sphalerite ore and willemite mining
- cerussite mining

212232 Nickel-copper ore mining ^{CAN}

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

Exclusion(s)

- mining copper ores combined with zinc or any mineral other than nickel (see 212233 Copper-zinc ore mining)

212233 Copper-zinc ore mining ^{CAN}

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

Inclusion(s)

- chalcocite, chalcopyrite and cuprite ore mining
- cuprite mining
- recovery of copper concentrates by the precipitation and leaching of copper ore

Exclusion(s)

- mining nickel-copper ores (see 212232 Nickel-copper ore mining)
- recovery of refined copper by leaching copper concentrates (see 331410 Non-ferrous metal (except aluminum) smelting and refining)

21229 Other metal ore mining

This industry comprises establishments, not classified to any other industry, primarily engaged in mining, beneficiating or otherwise preparing metallic ores, such as uranium-radium-vanadium ores, molybdenum ores, antimony ores, columbium ores, ilmenite ores, magnesium ores, tantalum ores and tungsten ores.

Exclusion(s)

- mining, beneficiating or otherwise preparing iron ores (see 212210 Iron ore mining)
- mining, beneficiating or otherwise preparing ores valued chiefly for their copper, nickel, lead or zinc content (see 21223 Copper, nickel, lead and zinc ore mining)
- mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content (see 212220 Gold and silver ore mining)

212291 Uranium ore mining US

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing uranium-radium-vanadium ores.

Illustrative example(s)

- leaching of uranium or radium ore at mine site
- radioactive ore mining
- radium, uranium and yttrium ore mining
- uranium ore milling
- vanadium ore mining

Exclusion(s)

- mining, beneficiating or otherwise preparing molybdenum ores, antimony ores, columbium ores, ilmenite ores, magnesium ores, tantalum ores and tungsten ores (see 212299 All other metal ore mining)

212299 All other metal ore mining US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in mining, beneficiating or otherwise preparing metallic ores.

Illustrative example(s)

- molybdenum ore mining
- ore (e.g., antimony, beryllium, cerium, chromite, chromium, cobalt) mining
- ore (e.g., columbium, ilmenite, iridium, magnesium, manganese, palladium, roscoelite) mining
- ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
- ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
- rare-earths ore mining

Exclusion(s)

- mining, beneficiating or otherwise preparing uranium-radium-vanadium ores (see 212291 Uranium ore mining)

2123 Non-metallic mineral mining and quarrying

This industry group comprises establishments primarily engaged in mining or quarrying non-metallic minerals, except coal. Primary preparation plants, such as those engaged in crushing, grinding and washing, are included.

Exclusion(s)

- cutting and finishing stone and stone products (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing brick and other structural clay products (see 327120 Clay building material and refractory manufacturing)
- manufacturing cement (see 327310 Cement manufacturing)
- manufacturing lime (see 327410 Lime manufacturing)

21231 Stone mining and quarrying

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

212314 Granite mining and quarrying ^{CAN}

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

Illustrative example(s)

- diorite or gneiss quarrying
- granite mining and quarrying
- syenite (except nepheline), quarrying

Exclusion(s)

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

212315 Limestone mining and quarrying ^{CAN}

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

Inclusion(s)

- grinding or pulverizing of limestone

Illustrative example(s)

- agricultural limestone, ground (except fertilizer)
- calcareous tufa, crushed and broken, quarrying
- cement rock, quarrying
- chalk mine or quarry
- dolomite, crushed and broken stone, quarrying
- travertine, quarrying

Exclusion(s)

- limestone fertilizer made in plants producing nitrogenous or phosphatic fertilizer materials (see 325313 Chemical fertilizer (except potash) manufacturing)
- limestone manufacturing made by mixing purchased materials (see 325314 Mixed fertilizer manufacturing)
- producing lime (see 327410 Lime manufacturing)

212316 Marble mining and quarrying CAN

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

Inclusion(s)

- mining or quarrying slate

Illustrative example(s)

- diabase, quarrying
- gabbro, quarrying
- marble quarry
- riprap (except limestone and granite), quarrying
- volcanic rock, quarrying

Exclusion(s)

- granite quarrying (see 212314 Granite mining and quarrying)
- limestone quarrying (see 212315 Limestone mining and quarrying)

212317 Sandstone mining and quarrying CAN

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

Illustrative example(s)

- ganister, quarrying
- grits, crushed and broken stone mining
- quartzite, quarrying
- sandstone mining or quarrying

Exclusion(s)

- oil and gas drilling on contract (see 213111 Oil and gas contract drilling)

21232 Sand, gravel, clay, and ceramic and refractory minerals mining and quarrying

This industry comprises establishments primarily engaged in operating sand and gravel pits, including dredging for sand and gravel; mining or quarrying shale; and mining, beneficiating or otherwise preparing kaolin or ball clay, including china clay, paper and slip clays, and other clays and refractory minerals.

212323 Sand and gravel mining and quarrying CAN

This Canadian industry comprises establishments primarily engaged in operating sand and gravel pits, including dredging for sand and gravel, and washing, screening or otherwise preparing sand and gravel.

Illustrative example(s)

- fill dirt pits
- gravel pit
- sand pit or quarry

212326 Shale, clay and refractory mineral mining and quarrying CAN

This Canadian industry comprises establishments primarily engaged in mining or quarrying shale and mining, beneficiating or otherwise preparing kaolin or ball clay and other clays and refractory minerals.

Inclusion(s)

- operations in conjunction with plants that manufacture cement, brick or other structural clay products, or pottery and related products, when separate reports are not available

Illustrative example(s)

- bentonite mining
- common clay quarrying
- fuller's earth mining
- nepheline syenite mining

Exclusion(s)

- grinding, pulverizing or otherwise treating ceramic minerals, not in conjunction with mining or quarrying operations (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
- grinding, pulverizing or otherwise treating clay and refractory minerals, not in conjunction with mining or quarrying operations (see 327120 Clay building material and refractory manufacturing)

21239 Other non-metallic mineral mining and quarrying

This industry comprises establishments, not classified to any other industry, primarily engaged in mining, beneficiating or otherwise preparing non-metallic minerals, such as asbestos, gypsum and potash, and extracting peat.

Exclusion(s)

- mining or quarrying dimension stone (see 21231 Stone mining and quarrying)
- mining or quarrying shale and mining, beneficiating or otherwise preparing clays and refractory minerals (see 212326 Shale, clay and refractory mineral mining and quarrying)
- operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel mining and quarrying)
- production of phosphoric acid, superphosphates or other manufactured phosphate compounds or chemicals (see 325313 Chemical fertilizer (except potash) manufacturing)

212392 Diamond mining CAN

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

212393 Salt mining CAN

This Canadian industry comprises establishments primarily engaged in mining rock salt or in the recovery of salt from brine wells.

Illustrative example(s)

- rock salt mining
- rock salt processing at the mine site
- salt brining (deposit extraction)
- salt refining at the mine site

212394 Asbestos mining CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing asbestos.

Illustrative example(s)

- amosite, milled fibre, mining
- chrysotile fibre, milling
- crocidolite, milled fibre, mining

212395 Gypsum mining CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing gypsum.

Illustrative example(s)

- alabaster (gypsum) mining
- hydrous calcium sulphate (gypsum) mining
- selenite mining

212396 Potash mining CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing potash.

Illustrative example(s)

- muriate of potash, mining
- potash screening and pulverizing, mining

212397 Peat extraction CAN

This Canadian industry comprises establishments primarily engaged in extracting and processing peat.

Illustrative example(s)

- peat moss digging or harvesting
- peat moss harvesting, extraction, cutting
- peat, fuel, mining
- screening peat
- shredding peat mining

212398 All other non-metallic mineral mining and quarrying CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in mining, beneficiating or otherwise preparing non-metallic minerals.

Illustrative example(s)

- amethyst mining
- epsomite mining
- fluorspar mining
- gem stone mining
- mica mining
- sienna mining
- sulphur, ground or otherwise treated
- talc mining

Exclusion(s)

- extracting and processing peat (see 212397 Peat extraction)
- mining diamonds of industrial or gem quality (see 212392 Diamond mining)
- mining or quarrying dimension stone (see 21231 Stone mining and quarrying)
- mining or quarrying shale and mining, beneficiating or otherwise preparing clays and refractory minerals (see 212326 Shale, clay and refractory mineral mining and quarrying)
- mining or recovering salt from brine wells (see 212393 Salt mining)
- mining, beneficiating or otherwise preparing asbestos (see 212394 Asbestos mining)
- mining, beneficiating or otherwise preparing gypsum (see 212395 Gypsum mining)
- mining, beneficiating or otherwise preparing potash (see 212396 Potash mining)

- operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel mining and quarrying)

213 Support activities for mining, and oil and gas extraction

This subsector comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

2131 Support activities for mining, and oil and gas extraction

This industry group comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

21311 Support activities for mining, and oil and gas extraction

This industry comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

Exclusion(s)

- performing geophysical surveying services, on a contract or fee basis (see 541360 Geophysical surveying and mapping services)

213111 Oil and gas contract drilling

This Canadian industry comprises establishments primarily engaged in drilling wells for oil or gas field operations, for others, on a contract or fee basis.

213117 Contract drilling (except oil and gas) ^{CAN}

This Canadian industry comprises establishments primarily engaged in diamond, test, prospect and other types of drilling, for minerals, other than oil and gas, on a contract or fee basis.

Illustrative example(s)

- contract diamond drilling, metallic minerals
- prospect drilling for non-metallic minerals (except fuels), on contract basis
- test drilling for non-metallic minerals mining (except fuels), on a contract basis

213118 Services to oil and gas extraction ^{CAN}

This Canadian industry comprises establishments primarily engaged in performing oil and gas field services, except contract drilling, for others, on a contract or fee basis.

Inclusion(s)

- salt water impounding in connection with petroleum products

Illustrative example(s)

- acidizing wells, on a contract basis
- cementing oil and gas well casings, on a contract basis
- cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis

- contract battery operators, oil field
- cutting casings, tubes and rods, oil field
- drilling water intake wells, on a contract basis
- excavating slush pits and cellars, on a contract basis
- oil and gas exploration on a contract or fee basis
- shot-hole drilling service, oil and gas field, on a contract basis
- well foundation building, at oil and gas wells, on a contract basis
- well pumping, oil and gas, on a contract basis

Exclusion(s)

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

213119 Other support activities for mining CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in performing mining services for others, except drilling, on a contract or fee basis.

Inclusion(s)

- exploration for minerals often accomplished using purchased services of specialty businesses such as contract drilling services to obtain core samples

Illustrative example(s)

- draining or pumping of mines, on a contract basis
- overburden removal, mines, on a contract basis

Exclusion(s)

- oil and gas field services (see 213118 Services to oil and gas extraction)
- performing geophysical surveying services on a contract or fee basis (see 541360 Geophysical surveying and mapping services)

22 Utilities

This sector comprises establishments primarily engaged in operating electric, gas and water utilities. These establishments generate, transmit, control and distribute electric power; distribute natural gas; treat and distribute water; operate sewer systems and sewage treatment facilities; and provide related services, generally through a permanent infrastructure of lines, pipes and treatment and processing facilities.

221 Utilities US

This subsector comprises establishments primarily engaged in operating electric, gas and water utilities. These establishments generate, transmit, control and distribute electric power; distribute natural gas; treat and distribute water; operate sewer systems and sewage treatment facilities; and provide related services, generally through a permanent infrastructure of lines, pipes and treatment and processing facilities.

2211 Electric power generation, transmission and distribution

This industry group comprises establishments primarily engaged in the generation of bulk electric power, transmission from generating facilities to distribution centres, and/or distribution to end users.

22111 Electric power generation US

This industry comprises establishments primarily engaged in the generation of bulk electric power, by hydraulic energy, fossil fuels, nuclear energy or other processes.

Exclusion(s)

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

221111 Hydro-electric power generation US

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

Inclusion(s)

- pumped hydro storage processes

221112 Fossil-fuel electric power generation US

This Canadian industry comprises establishments primarily engaged in the generation of electricity using fossil fuels (coal, gas, oil) in internal combustion or combustion-turbine conventional steam processes.

221113 Nuclear electric power generation US

This Canadian industry comprises establishments primarily engaged in the generation of electric power using nuclear energy.

Exclusion(s)

- operating reactors for nuclear research (see 541710 Research and development in the physical, engineering and life sciences)

221119 Other electric power generation US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in the generation of electricity, using sources such as wind, solar or tidal energy.

Illustrative example(s)

- compressed air electric power generation
- electric power generation (e.g., geothermal, solar, tidal, wind)
- electric power generation (except hydro, fossil fuel or nuclear)

22112 Electric power transmission, control and distribution US

This industry comprises establishments primarily engaged in the transmission, distribution or control of electric power.

Exclusion(s)

- generation of electric power (see 22111 Electric power generation)

221121 Electric bulk power transmission and control US

This Canadian industry comprises establishments primarily engaged in the transmission of electric power from the generating source to the distribution centre, or in transmission and distribution.

Inclusion(s)

- transmission lines and the transformer stations that are integral to transmission

Illustrative example(s)

- electric power control (e.g., arranging transmission between utilities)
- transmission of electric power

221122 Electric power distribution US

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

Inclusion(s)

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

2212 Natural gas distribution US

This industry group comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains. Gas marketers or brokers, that arrange the sale of natural gas over distribution systems operated by others, are included.

22121 Natural gas distribution US

This industry comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains. Gas marketers or brokers, that arrange the sale of natural gas over distribution systems operated by others, are included.

221210 Natural gas distribution US

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

Inclusion(s)

- gas marketers or brokers that arrange the sale of natural gas over distribution systems operated by others

Illustrative example(s)

- distribution and sale of natural gas to the user through mains

2213 Water, sewage and other systems US

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

22131 Water supply and irrigation systems US

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

221310 Water supply and irrigation systems US

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

Illustrative example(s)

- irrigation system operation
- water collection, treatment and distribution systems
- water filtration plant operation

22132 Sewage treatment facilities US

This industry comprises establishments primarily engaged in operating sewer systems and sewage treatment facilities that collect, treat and dispose of wastewater.

221320 Sewage treatment facilities US

This Canadian industry comprises establishments primarily engaged in operating sewer systems and sewage treatment facilities that collect, treat and dispose of wastewater.

Illustrative example(s)

- operating sewage treatment or disposal facilities

Exclusion(s)

- operating waste treatment or disposal facilities, other than wastewater (see 56221 Waste treatment and disposal)

22133 Steam and air-conditioning supply US

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

221330 Steam and air-conditioning supply US

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

Illustrative example(s)

- steam generation plant

23 Construction

This sector comprises establishments primarily engaged in constructing, repairing and renovating buildings and engineering works, and in subdividing and developing land. These establishments may operate on their own account or under contract to other establishments or property owners. They may produce complete projects or just parts of projects. Establishments often subcontract some or all of the work involved in a project, or work together in joint ventures. Establishments may produce new construction, or undertake repairs and renovations to existing structures.

A construction establishment may be the only establishment of an enterprise, or one of several establishments of an integrated real estate enterprise engaged in the land assembly, development, financing, building and sale of large projects.

There are substantial differences in the types of equipment, work force skills, and other inputs required by establishments in this sector. To highlight these differences and variations in the underlying production functions, this sector is divided into three subsectors. Establishments are distinguished initially between those that undertake projects that require several different construction activities (known as trades) to be performed, and establishments that specialize in one trade.

The former are classified in subsectors 236 Construction of buildings and 237 Heavy and civil engineering construction, depending upon whether they are primarily engaged in the construction of buildings or in heavy construction and civil engineering projects. Establishments in these subsectors complete projects using their own labour force, by subcontracting, usually to trade contractors, or a combination of own account and subcontracting activities. Establishments classified in these subsectors are known by a variety of designations, such as general contractor, design-builder, speculative builder, operative builder and construction manager. The designation depends on the scope of the projects they undertake, the degree of responsibility and risk that they assume, the type of structure that they produce, and whether they work on contract for an owner or on their own account.

General contractors typically work under contract to a client (the owner of the land and the building or structure to be constructed), and undertake projects that require several specialized construction activities to be performed. Often the general contractor will subcontract some of the specialized tasks to other establishments.

Design-builders are similar to general contractors. However, in a design-build project a single contract is signed with the owner that makes the contractor responsible for providing the architectural and engineering designs. The design-builder therefore is responsible for the design of the project as well as its construction.

Construction establishments that build on their own account, for sale to others, are known as speculative builders, operative builders or merchant builders. They are most often engaged in the construction of residential buildings.

Construction managers provide oversight and scheduling services to the owner, for the most part during the actual construction process. This type of service is sometimes referred to as agency construction management, to distinguish it from a type of general contracting known as at-risk construction management. On the other hand, project management, which is a turnkey-type service involving the entire project, including feasibility studies, the arranging of financing, and the management of the contract bidding and selection process, is classified in 54133 Engineering services when it is the primary activity of an establishment.

Establishments that specialize in one particular construction activity, or trade, are generally classified in subsector 238 Specialty trade contractors. However, in order to conform to the generally accepted distinctions made by construction businesses themselves, some types of specialized establishments involved in road building and civil engineering are classified in subsector 237 Heavy and civil engineering construction.

Subsector 238, Specialty trade contractors, comprises establishments engaged in trade activities generally needed in the construction of buildings and structures, such as masonry, painting, or electrical work. Specialty trade contractors usually work under contract to another construction establishment but, especially in renovation and repair construction, they may contract directly with the owner of the property.

A significant amount of construction work is performed by enterprises that are primarily engaged in some business other than construction, for these enterprises' own use, using employees and equipment of the enterprise. This activity is not included in the construction sector unless the construction work performed is the primary activity of a separate establishment of the enterprise. However, if separate establishments do exist, they are classified in the construction sector.

Exclusion(s)

- maintenance of rights of way for power, communication and pipe lines; and cleaning building exteriors, after construction (see 56 Administrative and support, waste management and remediation services)
- manufacturing and installing building equipment, such as power boilers; manufacturing pre-fabricated buildings (see 31-33 Manufacturing)
- operating highways, streets and bridges (see 48-49 Transportation and warehousing)
- project management services, when it is a primary activity (see 541330 Engineering services)

236 Construction of buildings

This subsector comprises establishments primarily engaged in the construction of buildings. Buildings are distinguished by their primary function, such as residential, commercial and industrial. Establishments may produce new construction, or undertake additions, alterations, or maintenance and repairs to existing structures. The on-site assembly of precast, panellized, and prefabricated buildings and construction of temporary buildings are included in this subsector. Part or all of the production work for which the establishments in this subsector have responsibility may be subcontracted to other construction establishments - usually specialty trade contractors.

2361 Residential building construction

This industry group comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings. Included in this industry group are residential housing general contractors, operative builders and remodellers of residential structures, residential project construction management firms, and residential design-build firms.

23611 Residential building construction

This industry comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings. Included in this industry are residential housing general contractors, operative builders and remodellers of residential structures, residential project construction management firms, and residential design-build firms.

236110 Residential building construction CAN

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

Illustrative example(s)

- additions, alterations and renovations, residential buildings
- apartment building, construction
- construction management, new residential operative builders
- cottages construction
- fire and flood restoration of residential homes, by general contractors
- handyman construction services, residential buildings
- home builders, operative
- house construction by custom home builders
- log home, construction
- modular housing assembly and installation on site, construction

Exclusion(s)

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

2362 Non-residential building construction

This industry group comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of industrial, commercial and institutional buildings. This industry group includes non-residential general contractors, non-residential operative builders, non-residential design-build firms, and non-residential construction management firms.

23621 Industrial building and structure construction

This industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of industrial buildings (except warehouses). The construction of selected additional structures, whose production processes are similar to those for industrial buildings (e.g., incinerators, cement plants, blast furnaces, and similar non-building structures), is included in this industry. Included in this industry are industrial building general contractors, industrial building operative builders, industry building design-build firms, and industrial building construction management firms.

236210 Industrial building and structure construction US

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

Inclusion(s)

- construction of selected additional structures, whose production processes are similar to those for industrial buildings

Illustrative example(s)

- assembly plant (e.g., automobile and truck) construction
- cement plants, construction
- industrial building or plant construction, general contractors
- industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors
- materials recovery facilities, construction

Exclusion(s)

- constructing oil refineries and petrochemical plants (see 237120 Oil and gas pipeline and related structures construction)
- constructing power generation plants (except hydroelectric) (see 237130 Power and communication line and related structures construction)
- constructing warehouses (see 236220 Commercial and institutional building construction)
- constructing water treatment plants, sewage treatment plants, and pumping stations for water and sewer systems (see 237110 Water and sewer line and related structures construction)
- performing specialized construction work on industrial buildings, generally on a subcontract basis (see 238 Specialty trade contractors)

23622 Commercial and institutional building construction US

This industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of commercial and institutional buildings and related structures, such as stadiums, grain elevators, and indoor swimming pools. This industry includes establishments responsible for the on-site assembly of modular or prefabricated commercial and institutional buildings. Included in this industry are commercial and institutional building general contractors, commercial and institutional building operative builders, commercial and institutional building design-build firms, and commercial and institutional building construction management firms.

236220 Commercial and institutional building construction US

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

Inclusion(s)

- on-site assembly of modular or prefabricated commercial and institutional buildings

Illustrative example(s)

- commercial and institutional building design-build firms

- construction management, commercial and institutional buildings
- hotels and motels construction
- institutional buildings construction (e.g., educational buildings, hospitals, libraries)
- office buildings and complexes, construction
- public warehouse construction
- religious buildings construction (e.g., churches, synagogues, temples, mausoleums)
- sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction
- transportation facilities building construction (e.g., bus shelter, terminals, hangars, stations)

Exclusion(s)

- constructing buildings on their own account for rent or lease (see 5311 Lessors of real estate)
- constructing structures that are integral parts of utility systems (e.g., storage tanks, pumping stations) or are used to produce products for these systems (e.g., power plants, refineries) (see 2371 Utility system construction)
- performing specialized construction work on commercial and institutional buildings generally on a subcontract basis (see 238 Specialty trade contractors)

237 Heavy and civil engineering construction

This subsector comprises establishments whose primary activity is the construction of entire engineering projects (e.g., highways and dams), and specialty trade contractors, whose primary activity is the production of a specific component for such projects. Establishments may produce new construction, or undertake additions, alterations, or maintenance and repairs to existing structures and works. Establishments in this subsector are classified based on the types of structures that they construct.

Specialty trade contractors in this subsector generally provide specialized services of a type related to heavy and civil engineering construction projects and not normally performed on buildings or building related projects. For example, specialized equipment is needed to paint lines on highways. This equipment is not normally used in building applications so the activity is classified in this subsector. Traffic signal installation, while specific to highways, uses much of the same skills and equipment that are needed for electrical work in building projects and is therefore classified in subsector 238 Specialty trade contractors.

Construction projects involving water resources (e.g., dredging and land drainage) and projects involving open space improvement (e.g., parks and trails) are included in this subsector. Establishments whose primary activity is the subdivision of land into individual building lots usually perform various additional site-improvement activities (e.g., road building and utility line installation) and are included in this subsector.

Exclusion(s)

- construction activities normally performed on buildings or building related projects (see 238 Specialty trade contractors)

2371 Utility system construction

This industry group comprises establishments primarily engaged in the construction of distribution lines and related buildings and structures for utilities (i.e., water, sewer, petroleum, gas, power, and communication). All structures (including buildings) that are integral parts of utility systems (e.g., storage tanks, pumping stations, power plants, and refineries) are included in this industry group.

23711 Water and sewer line and related structures construction

This industry comprises establishments primarily engaged in the construction of water and sewer lines, mains, pumping stations, treatment plants and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to water and sewer line and related structures construction are included. The construction of structures (including buildings) that are integral parts of water and sewer networks (e.g., storage tanks, pumping stations, water treatment plants, and sewage treatment plants) is included in this industry.

237110 Water and sewer line and related structures construction US

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

Inclusion(s)

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

Illustrative example(s)

- distribution line, sewer and water, construction
- pumping stations, water, construction
- sewage treatment plant, construction management
- storm sewers, construction
- water treatment plant construction

Exclusion(s)

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

23712 Oil and gas pipeline and related structures construction

This industry comprises establishments primarily engaged in the construction of oil and gas lines, mains, refineries, and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to oil and gas pipeline and related structures construction are included. The construction of structures (including buildings) that are integral parts of oil and gas networks (e.g., storage tanks, pumping stations, and refineries) is included in this industry.

237120 Oil and gas pipeline and related structures construction US

This Canadian industry comprises establishments primarily engaged in the construction of oil and gas lines, mains, refineries, and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs.

Inclusion(s)

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

Illustrative example(s)

- building petrochemical plants
- natural gas processing plant, construction
- oil and gas field distribution line construction
- oil refineries and petrochemical complexes, construction management
- petroleum refinery, construction
- storage tanks, natural gas or oil, construction

Exclusion(s)

- building chemical plants (except petrochemical) and similar process or batch facilities (see 236210 Industrial building and structure construction)
- pipe lining thermal insulating contractors (see 237990 Other heavy and civil engineering construction)

23713 Power and communication line and related structures construction

This industry comprises establishments primarily engaged in the construction of power lines and towers, power plants (except hydroelectric generating facilities), and radio, television, and telecommunications transmitting and receiving towers. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to power and communication line and related structures construction are included. The construction of structures (including buildings) that are integral parts of power and communication networks (e.g., transmitting towers, substations, and power plants) is included.

237130 Power and communication line and related structures construction ^{US}

This Canadian industry comprises establishments primarily engaged in the construction of power lines and towers, power plants (except hydroelectric generating facilities), and radio, television, and telecommunications transmitting and receiving towers. The type of work performed can be new work, reconstruction, rehabilitation, and repairs.

Inclusion(s)

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

Illustrative example(s)

- alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction
- co-generation plant construction
- construction management, power and communication lines and related structures
- electric power transmission lines and towers, construction
- fibre-optic cable transmission lines, construction
- underground cable (e.g., cable television, electricity, and telephone) laying
- utility line (e.g., communication and electric power), construction

Exclusion(s)

- constructing broadcast studios and similar non-residential buildings (see 236220 Commercial and institutional building construction)
- constructing hydroelectric generating facilities (see 237990 Other heavy and civil engineering construction)
- installing and maintaining telecommunication lines by telecommunication companies (see 517 Telecommunications)
- line slashing or cutting (except maintenance) (see 238910 Site preparation contractors)
- locating underground utility lines prior to digging (see 561990 All other support services)
- performing electrical work within buildings (see 238210 Electrical contractors and other wiring installation contractors)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping services)

2372 Land subdivision

This industry group comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks.

Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included in this industry group.

23721 Land subdivision

This industry comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks.

Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included in this industry.

237210 Land subdivision US

This Canadian industry comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks.

Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included.

Illustrative example(s)

- building lot subdividing, land development
- land (except cemeteries) subdividers
- land servicing (hydro, sewer and water) and land subdivision
- subdividing and servicing land owned by others

Exclusion(s)

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

2373 Highway, street and bridge construction

This industry group comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to highway, street, and bridge construction (e.g., installing guardrails on highways) are included.

23731 Highway, street and bridge construction

This industry comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to highway, street, and bridge construction (e.g., installing guardrails on highways) are included.

237310 Highway, street and bridge construction US

This Canadian industry comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs.

Inclusion(s)

- specialized trade activities related to highway, street, and bridge construction

Illustrative example(s)

- bridge, construction
- guardrail construction on highways

- highway, road, street and bridge, construction management
- painting or marking lines (e.g., parking lots, highway lines, traffic lanes)
- repairing highways, roads, streets, or airport runways
- resurfacing and surfacing highways, roads, streets, bridges or airport runways
- sign erection (e.g., highway, street, road, bridge) contractors

Exclusion(s)

- constructing parking lots and private driveways and sidewalks, or erecting billboards (see 238990 All other specialty trade contractors)
- constructing tunnels (see 237990 Other heavy and civil engineering construction)
- highway lighting and signal installation (see 238210 Electrical contractors and other wiring installation contractors)
- painting bridges (see 238320 Painting and wall covering contractors)

2379 Other heavy and civil engineering construction

This industry group comprises establishments, not classified to any other industry group, primarily engaged in constructing heavy and civil engineering works. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to these civil engineering construction projects (such as marine pile driving) are included. Construction projects involving water resources (e.g., dredging and land drainage), development of marine facilities, and open space recreational construction projects (e.g., parks and trails) are included in this industry.

23799 Other heavy and civil engineering construction

This industry comprises establishments, not classified to any other industry, primarily engaged in constructing heavy and civil engineering works. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to these civil engineering construction projects (such as marine pile driving) are included. Construction projects involving water resources (e.g., dredging and land drainage), development of marine facilities, and open space recreational construction projects (e.g., parks and trails) are included in this industry.

237990 Other heavy and civil engineering construction ^{US}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in constructing heavy and civil engineering works. The type of work performed can be new work, reconstruction, rehabilitation, and repairs.

Inclusion(s)

- construction projects involving water resources, development of marine facilities, and open space recreational construction projects
- specialized trade activities related to civil engineering construction projects

Illustrative example(s)

- civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities, parks and trails)
- civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)
- docks, piers and wharves, construction
- earth retention system construction
- flood control project construction
- harbour and port facility construction
- hydroelectric power plant construction
- light rail system construction
- miscellaneous heavy and civil engineering construction, construction management
- nuclear waste disposal site construction
- specialized trade activities related to civil engineering construction projects

- subway construction
- tunnel construction

Exclusion(s)

- constructing highways, streets, and bridges (see 237310 Highway, street and bridge construction)
- constructing oil and gas pipelines and related structures (see 237120 Oil and gas pipeline and related structures construction)
- constructing power and communication transmission lines and related structures (see 237130 Power and communication line and related structures construction)
- constructing water mains, sewers, and related structures (see 237110 Water and sewer line and related structures construction)
- stadium construction, general contractors (see 236220 Commercial and institutional building construction)
- trenching (except underwater) (see 238910 Site preparation contractors)

238 Specialty trade contractors

This subsector comprises establishments primarily engaged in trade activities generally needed in the construction of buildings and structures, such as masonry, painting, or electrical work. The work performed may include new work, additions, alterations, maintenance, and repairs. Specialty trade contractors usually work under contract to general contractors or operative builders to carry out a component of an overall project. However, they may contract directly with the owner of the property, especially in renovation and repair construction.

Not all specialized trade activities are classified in this subsector. In order to conform to the generally accepted distinctions made by construction businesses themselves, some types of specialized establishments involved in heavy and civil engineering construction are classified in subsector 237 Heavy and civil engineering construction.

Usually most of the work is carried out at the construction site. Some trade contractors operate shops in which they carry out job-specific prefabrication and other work. However, establishments that manufacture structural components such as steel and pre-cast concrete, or that manufacture building equipment such as boilers and elevators, are classified in sector 31-33 Manufacturing even if they install these goods themselves.

The specialized activities classified in this subsector range from the initial site preparation for new construction, through the construction of building foundations and structures, the installation of building equipment and systems, to the finishing of buildings and other structures.

Exclusion(s)

- providing specialized services of a type related to heavy and civil engineering construction, and not normally performed on buildings or building-related projects (see 237 Heavy and civil engineering construction)
- retailing construction materials (see 44-45 Retail trade)
- wholesaling construction materials (see 41 Wholesale trade)

2381 Foundation, structure, and building exterior contractors

This industry group comprises establishments primarily engaged in the specialty trades needed to complete the basic structure (i.e., foundation, frame, and shell) of buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

23811 Poured concrete foundation and structure contractors

This industry comprises establishments primarily engaged in pouring and finishing concrete foundations and structural elements. This industry also includes establishments performing grout and shotcrete work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238110 Poured concrete foundation and structure contractors

This Canadian industry comprises establishments primarily engaged in pouring and finishing concrete foundations and structural elements. This industry also includes establishments performing grout and shotcrete work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Inclusion(s)

- performing grout and shotcrete work

Illustrative example(s)

- concrete footing and foundation contractors
- concrete resurfacing
- mud-jacking contractors
- retaining walls, poured concrete, construction
- shotcrete contractors

Exclusion(s)

- concrete sealing, coating, waterproofing, or dampproofing (see 238390 Other building finishing contractors)
- constructing or paving streets, highways, and public sidewalks (see 237310 Highway, street and bridge construction)
- erecting and dismantling forms for poured concrete (see 238190 Other foundation, structure and building exterior contractors)
- paving residential driveways, commercial parking lots, and other private parking (see 238990 All other specialty trade contractors)

23812 Structural steel and precast concrete contractors

This industry comprises establishments primarily engaged in: (1) erecting and assembling structural parts made from steel or precast concrete (e.g., steel beams, structural steel components, and similar products of precast concrete); and/or (2) assembling and installing other steel construction products (e.g., steel rods, bars, rebar, mesh, and cages) to reinforce poured-in-place concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

238120 Structural steel and precast concrete contractors ^{US}

This Canadian industry comprises establishments primarily engaged in: erecting and assembling structural parts made from steel or precast concrete and/or assembling and installing other steel construction products to reinforce poured-in-place concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- balconies, precast, concrete, installation
- reinforcing rods, bars, mesh and cage, installation
- reinforcing steel contractors
- structural steel erection, contractors

Exclusion(s)

- pouring concrete at the construction site for building foundations or structural elements (see 238110 Poured concrete foundation and structure contractors)

23813 Framing contractors ^{US}

This industry comprises establishments primarily engaged in structural framing and sheathing using materials other than structural steel or concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

238130 Framing contractors US

This Canadian industry comprises establishments primarily engaged in structural framing and sheathing using materials other than structural steel or concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- building framing (except structural steel), installation
- post framing contractors
- prefabricated wood frame components (e.g., trusses), installation
- stud walls, wood or steel, installation
- wood frame components (e.g., truss), fabrication on site

Exclusion(s)

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

23814 Masonry contractors US

This industry comprises establishments primarily engaged in masonry work, stone setting, brick laying, and other stone work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238140 Masonry contractors US

This Canadian industry comprises establishments primarily engaged in masonry work, stone setting, brick laying, and other stone work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- bricklaying, contractors
- cement block laying
- field stone, installation
- glass block laying
- masonry contractors
- masonry pointing, cleaning or caulking
- retaining wall construction, block, stone, or brick, contractors

Exclusion(s)

- erecting the basic structure of buildings by pouring concrete (see 238110 Poured concrete foundation and structure contractors)
- interior marble, granite and slate work (see 238340 Tile and terrazzo contractors)
- laying precast stones or bricks for patios, sidewalks, and driveways; or paving residential driveways, commercial parking lots and other private parking (see 238990 All other specialty trade contractors)

23815 Glass and glazing contractors US

This industry comprises establishments primarily engaged in installing glass panes in prepared openings (i.e., glazing work) and other glass work for buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

238150 Glass and glazing contractors US

This Canadian industry comprises establishments primarily engaged in installing glass panes in prepared openings (i.e., glazing work) and other glass work for buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- curtain wall, glass, installation
- glass cladding installation
- glass installation (except automotive), contractors
- glass tinting, construction
- glazing work, contractors
- hermetically sealed window units, commercial type, installation
- stained glass, installation

Exclusion(s)

- installing prefabricated window units (see 238350 Finish carpentry contractors)
- replacement, repair, and/or tinting of automotive glass (see 811122 Automotive glass replacement shops)

23816 Roofing contractors US

This industry comprises establishments primarily engaged in roofing. This industry also includes establishments treating roofs (i.e., spraying, painting, or coating) and installing skylights. The work performed may include new work, additions, alterations, maintenance, and repairs.

238160 Roofing contractors US

This Canadian industry comprises establishments primarily engaged in roofing. This industry also includes establishments treating roofs (i.e., spraying, painting, or coating) and installing skylights. The work performed may include new work, additions, alterations, maintenance, and repairs.

Inclusion(s)

- treating roofs and installing skylights

Illustrative example(s)

- asphalt roof shingles, installation
- painting, spraying or coating of roofs
- roof membrane, installation
- roofing installation
- sheet metal roofing, installation
- skylights, installation

Exclusion(s)

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

23817 Siding contractors US

This industry comprises establishments primarily engaged in installing siding of wood, aluminum, vinyl or other exterior finish material (except brick, stone, stucco, or curtain wall). This industry also includes establishments installing eavestroughs, gutters and downspouts. The work performed may include new work, additions, alterations, maintenance, and repairs.

238170 Siding contractors US

This Canadian industry comprises establishments primarily engaged in installing siding of wood, aluminum, vinyl or other exterior finish material (except brick, stone, stucco, or curtain wall). The work performed may include new work, additions, alterations, maintenance, and repairs.

Inclusion(s)

- installing eavestroughs, gutters and downspouts

Illustrative example(s)

- eavestroughing, contractors
- fascia and soffit, metal and plastic, installation
- siding, contractors (installation and repair)
- vinyl siding, soffit and fascia, installation
- wood siding, installation

Exclusion(s)

- glass cladding installation (see 238150 Glass and glazing contractors)
- installing brick, stone, or stucco building exterior finish materials (see 238140 Masonry contractors)
- installing curtain wall (see 238190 Other foundation, structure and building exterior contractors)
- installing sheet metal duct work (see 238220 Plumbing, heating and air-conditioning contractors)

23819 Other foundation, structure and building exterior contractors US

This industry comprises establishments, not classified to any other industry, primarily engaged in foundation, structure and building exterior trades work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238190 Other foundation, structure and building exterior contractors US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in foundation, structure and building exterior trades work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- awning installation
- balconies, metal, installation
- cathodic protection, installation
- ornamental metal work, installation, contractors
- store fronts, metal or metal frame, installation
- welding contractors, operating at site of construction

Exclusion(s)

- erecting and assembling structural parts made from steel or precast concrete (see 238120 Structural steel and precast concrete contractors)
- fireproofing buildings contractors (see 238310 Drywall and insulation contractors)
- framing buildings (see 238130 Framing contractors)
- glass and glazing work (see 238150 Glass and glazing contractors)
- installing or repairing roofs (see 238160 Roofing contractors)
- installing siding (see 238170 Siding contractors)
- masonry work (see 238140 Masonry contractors)
- poured concrete foundation and structure work (see 238110 Poured concrete foundation and structure contractors)

2382 Building equipment contractors

This industry group comprises establishments primarily engaged in installing or servicing equipment that forms part of a building mechanical system (e.g., electricity, water, heating, and cooling). The work performed may include new work, additions, alterations, or maintenance and repairs. Contractors installing specialized building equipment, such as elevators, escalators, service station equipment, and central vacuum cleaning systems are also included.

23821 Electrical contractors and other wiring installation contractors

This industry comprises establishments primarily engaged in installing or servicing electrical wiring and equipment. Electrical contractors included in this industry may include both the parts and labour when performing work. Electrical contractors may perform new work, additions, alterations, maintenance, and repairs.

238210 Electrical contractors and other wiring installation contractors

This Canadian industry comprises establishments primarily engaged in installing or servicing electrical wiring and equipment.

Illustrative example(s)

- airport runway lighting contractors
- building automation systems, contractors
- computer and network cable installation
- electrical installation of environmental control systems for temperature and humidity
- electrical wiring contractors
- highway lighting and electrical signal construction, contractors
- home automation system installation
- lighting systems, electric, installation
- security and fire systems, installation only
- smoke sensors electrical installation
- traffic signal installation
- tunnel lighting contractors

Exclusion(s)

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

23822 Plumbing, heating and air-conditioning contractors

This industry comprises establishments primarily engaged in installing or servicing plumbing, heating, and air-conditioning equipment. Contractors in this industry may provide both parts and labour when performing work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238220 Plumbing, heating and air-conditioning contractors ^{US}

This Canadian industry comprises establishments primarily engaged in installing or servicing plumbing, heating, and air-conditioning equipment. Contractors in this industry may provide both parts and labour when performing work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- air-conditioning systems, installation or repair
- duct work (e.g., heating, cooling, exhaust, dust collection), installation
- furnace conversion from one fuel to another
- heating, ventilation, and air conditioning (HVAC) contractors
- industrial process piping installation

- installation of cooling towers and other industrial or commercial cooling equipment
- natural gas piping, installation
- sprinkler systems, lawn and garden, installation
- water heater installation

Exclusion(s)

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

23829 Other building equipment contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in installing or servicing building equipment. The work performed may include new work, additions, alterations, maintenance, and repairs.

238291 Elevator and escalator installation contractors CAN

This Canadian industry comprises establishments primarily engaged in installing or servicing elevators and escalators, moving sidewalks and similar conveying equipment in buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- elevator, escalator and moving sidewalk installation and repair, contractors

238299 All other building equipment contractors CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in installing or servicing building equipment. The work performed may include new work, additions, alterations, maintenance, and repairs. Some examples of work done by these establishments are boiler and pipe installation, dismantling large-scale machinery and equipment, and installation of built-in vacuum cleaning systems.

Illustrative example(s)

- antennas, household type, installation
- automated teller machine (ATM) installation
- commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
- lightning rods and conductors, installation
- mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)
- metallurgy machinery, installation
- power boilers, purchased, erection
- specialized medical machinery, installation
- vacuum cleaning systems, built-in, contractors

Exclusion(s)

- manufacturing of industrial equipment with incidental installation (see 31-33 Manufacturing)
- repair and maintenance of commercial refrigeration equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

2383 Building finishing contractors

This industry group comprises establishments primarily engaged in the specialty trades needed to finish buildings. The work performed may include new work, additions, alterations, or maintenance and repairs.

23831 Drywall and insulation contractors

This industry comprises establishments primarily engaged in drywall, plaster work, and building insulation work. Plaster work includes applying plain or ornamental plaster, and installation of lath to receive plaster. The work performed may include new work, additions, alterations, maintenance, and repairs.

238310 Drywall and insulation contractors ^{US}

This Canadian industry comprises establishments primarily engaged in drywall, plaster work, and building insulation work. Plaster work includes applying plain or ornamental plaster, and installation of lath to receive plaster. The work performed may include new work, additions, alterations, maintenance, and repairs.

Inclusion(s)

- applying plain or ornamental plaster, and installation of lath to receive plaster

Illustrative example(s)

- drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
- fireproof flooring construction, contractors
- fireproofing buildings, contractor
- fresco work (i.e., decorative plaster finishing) contractors
- insulation work (e.g., building, roof) contractors
- plastering (e.g., ornamental, plain), contractors
- soundproofing contractors

Exclusion(s)

- applying stucco (see 238140 Masonry contractors)
- insulating pipes and boilers (see 238299 All other building equipment contractors)

23832 Painting and wall covering contractors

This industry comprises establishments primarily engaged in painting, paperhanging and decorating in buildings and painting heavy (engineering) structures. Paint or paper stripping, including sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors, is included in this industry. The work performed may include new work, additions, alterations, maintenance, and repairs.

238320 Painting and wall covering contractors

This Canadian industry comprises establishments primarily engaged in painting, paperhanging and decorating in buildings and painting heavy (engineering) structures. The type of work performed can be new work, additions, alterations, maintenance, and repairs.

Inclusion(s)

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

Illustrative example(s)

- bridge painting
- residential house painting, including interior or exterior
- rustproofing contractor, buildings and structures (except automotive)
- wall covering or removal contractors

Exclusion(s)

- automotive rustproofing service (see 811199 All other automotive repair and maintenance)
- installing wood panelling (see 238350 Finish carpentry contractors)
- painting lines on highways, streets, and parking lots (see 237310 Highway, street and bridge construction)

- roof painting (see 238160 Roofing contractors)
- sandblasting building exteriors (see 238990 All other specialty trade contractors)

23833 Flooring contractors

This industry comprises establishments primarily engaged in the installation of resilient floor tile, carpeting, linoleum, and hardwood flooring. The work performed may include new work, additions, alterations, maintenance, and repairs.

238330 Flooring contractors

This Canadian industry comprises establishments primarily engaged in the installation of resilient floor tile, carpeting, linoleum, and hardwood flooring. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- carpet installation only
- computer flooring installation
- floor laying, scraping, finishing and refinishing, including painting, contractors
- hardwood flooring, installation
- vinyl floor tile and sheet installation, contractors
- wood floor finishing (e.g., coating, sanding)

Exclusion(s)

- fireproof flooring, construction contractors (see 238310 Drywall and insulation contractors)
- installing stone or ceramic floor tile (see 238340 Tile and terrazzo contractors)
- laying concrete flooring (see 238110 Poured concrete foundation and structure contractors)
- retailing and installing carpet and other flooring products, except stone or ceramic tile (see 442210 Floor covering stores)

23834 Tile and terrazzo contractors

This industry comprises establishments primarily engaged in setting and installing ceramic tile, stone (interior only), and mosaic and/or mixing marble particles and cement to make terrazzo at the job site. The work performed may include new work, additions, alterations, maintenance, and repairs.

238340 Tile and terrazzo contractors

This Canadian industry comprises establishments primarily engaged in setting and installing ceramic tile, stone (interior only), and mosaic and/or mixing marble particles and cement to make terrazzo at the job site. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- ceramic tile, installation
- mantel work (stone) installation
- marble, granite and slate work (interior), contractors
- stone flooring, installation
- terrazzo, pouring, setting and finishing

Exclusion(s)

- exterior marble, granite, and slate work (see 238140 Masonry contractors)
- manufacturing precast terrazzo products (see 327390 Other concrete product manufacturing)

23835 Finish carpentry contractors

This industry comprises establishments primarily engaged in finish carpentry work. The work performed may include new work, additions, alterations, maintenance, and repairs.

238350 Finish carpentry contractors

This Canadian industry comprises establishments primarily engaged in finish carpentry work. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- carpentry work (except framing)
- garage door, wooden, installation
- kitchen cabinets and counters, constructed on site
- millwork installation
- moulding or trim, wood or plastic, installation
- shelving, wood, constructed on site

Exclusion(s)

- building custom kitchen and bath cabinets (except free standing) in a shop (see 337110 Wood kitchen cabinet and counter top manufacturing)
- framing (see 238130 Framing contractors)
- installing skylights (see 238160 Roofing contractors)

23839 Other building finishing contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in building finishing trade work. The work performed may include new work, additions, alterations, or maintenance and repairs.

238390 Other building finishing contractors

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in building finishing trade work. The work performed may include new work, additions, alterations, or maintenance and repairs.

Illustrative example(s)

- bath tub refinishing, on site
- building fixtures and fittings (except mechanical equipment), installation
- closet organizer system installation
- concrete coating, glazing or sealing
- modular furniture system attachment and installation
- trade show exhibit installation and dismantling
- weatherstripping installation

Exclusion(s)

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

2389 Other specialty trade contractors

This industry group comprises establishments, not classified to any other industry group, primarily engaged in site preparation activities and other specialized trade activities such as crane rental with operator, fence installation, sandblasting building exteriors and steeplejack work. The work performed may include new work, additions, alterations, maintenance, and repairs.

23891 Site preparation contractors

This industry comprises establishments primarily engaged in site preparation activities, such as excavating and grading, demolition of buildings and other structures, and septic system installation. Earth moving and land clearing for all types of sites, except mine site overburden removal, is included in this industry. Establishments primarily engaged in construction equipment rental with operator (except cranes) are also included.

238910 Site preparation contractors

This Canadian industry comprises establishments primarily engaged in site preparation activities, such as excavating and grading, demolition of buildings and other structures, and septic system installation.

Illustrative example(s)

- blast hole drilling (except mining)
- blasting and trenching, construction site
- building demolition
- construction equipment (except cranes) rental with operator
- digging foundations
- excavating contractors
- foundation drilling contractors
- land clearing, contractors
- pile driving, contractors
- power, communication and pipe lines, rights of way clearance (except maintenance)
- septic tanks and weeping tile, installation

Exclusion(s)

- construction equipment rental without an operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- crane rental with operator (see 238990 All other specialty trade contractors)
- dismantling tanks in oil fields (see 213118 Services to oil and gas extraction)
- drilling oil and gas field water intake wells (see 213118 Services to oil and gas extraction)
- earth retention or underwater trenching (see 237990 Other heavy and civil engineering construction)
- line slash maintenance (see 561730 Landscaping services)
- mining blast hole drilling (see 213117 Contract drilling (except oil and gas))
- nuclear power plant decommissioning and environmental remediation work, such as the removal of underground steel tanks for hazardous materials (see 562910 Remediation services)
- overburden removal (see 213119 Other support activities for mining)
- rights of way maintenance (see 561730 Landscaping services)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping services)
- underground tank removal containing hazardous material (see 562910 Remediation services)

23899 All other specialty trade contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in specialized construction trades. The work performed may include new work, additions, alterations, maintenance, and repairs.

238990 All other specialty trade contractors US

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in specialized construction trades. The work performed may include new work, additions, alterations, maintenance, and repairs.

Illustrative example(s)

- brick pavers (e.g., driveways, patios and sidewalks), installation
- cleaning building interiors during and immediately after construction
- concrete patio, construction
- crane rental with operator
- radon mitigation contractors
- sand blasting building exteriors
- scaffolds, erecting and dismantling
- sign erection and maintenance on building
- steeplejack work
- tank lining contractors

Exclusion(s)

- construction equipment rental with an operator (except cranes) or preparing land for building construction (see 238910 Site preparation contractors)
- construction equipment rental without an operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- environmental remediation work, such as asbestos abatement (see 562910 Remediation services)
- finishing buildings (see 2383 Building finishing contractors)
- foundation, structure, and building exterior work (see 2381 Foundation, structure, and building exterior contractors)
- installing, repairing, or maintaining building mechanical systems (see 2382 Building equipment contractors)
- paving public highways, streets, and roads (see 237310 Highway, street and bridge construction)
- power washing and other building exterior cleaning (except sandblasting) (see 561799 All other services to buildings and dwellings)
- radon testing (see 541380 Testing laboratories)

31-33 Manufacturing

This sector comprises establishments primarily engaged in the chemical, mechanical or physical transformation of materials or substances into new products. These products may be finished, in the sense that they are ready to be used or consumed, or semi-finished, in the sense of becoming a raw material for an establishment to use in further manufacturing. Related activities, such as the assembly of the component parts of manufactured goods; the blending of materials; and the finishing of manufactured products by dyeing, heat-treating, plating and similar operations are also treated as manufacturing activities. Manufacturing establishments are known by a variety of trade designations, such as plants, factories or mills.

Manufacturing establishments may own the materials which they transform or they may transform materials owned by other establishments. Manufacturing may take place in factories or in workers' homes, using either machinery or hand tools.

Units that completely outsource the transformation process but own the input materials are classified to the manufacturing sector. Units that completely outsource the transformation process but do not own the materials are classified to merchant wholesalers in Sector 41 Wholesale trade. These units are in fact buying the completed goods from the producer with the intention to resell it. These units may design the goods being manufactured, and may have some say in the manufacturing process.

Certain activities involving the transformation of goods are classified in other sectors. Some examples are post-harvest activities of agricultural establishments, such as crop drying; logging; the beneficiating of mineral ores; the production of structures by construction establishments; and various activities conducted by retailers, such as meat cutting and the assembly of products such as bicycles and computers.

Sales branches or offices (but not retail stores) maintained by manufacturing, refining, or mining enterprises apart from their plants or mines for the purpose of marketing their products are included in Sector 41 Wholesale trade as merchant wholesalers.

311 Food manufacturing

This subsector comprises establishments primarily engaged in producing food for human or animal consumption.

Exclusion(s)

- manufacturing beverages or tobacco (see 312 Beverage and tobacco product manufacturing)

3111 Animal food manufacturing

This industry group comprises establishments primarily engaged in manufacturing food and feed for animals, including pets.

31111 Animal food manufacturing

This industry comprises establishments primarily engaged in manufacturing food and feed for animals, including pets.

Exclusion(s)

- manufacturing hormones or other pharmaceutical products for use in animal feed (see 325410 Pharmaceutical and medicine manufacturing)
- slaughtering animals for feed (see 311611 Animal (except poultry) slaughtering)

311111 Dog and cat food manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing dog and cat food.

Illustrative example(s)

- dog and cat feed supplements, manufacturing
- dog and cat food from purchased meat and poultry, manufacturing
- dog and cat pet food, manufacturing

Exclusion(s)

- slaughtering animals for feed (see 311611 Animal (except poultry) slaughtering)
- slaughtering poultry for dog and cat food (see 311615 Poultry processing)

311119 Other animal food manufacturing ^{US}

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

Illustrative example(s)

- animal feeds, supplements and concentrates, manufacturing
- complete livestock feed, manufacturing
- micro and macro feed premixes for animals (except dogs and cats), manufacturing
- milling grain to make livestock feed
- pet food (except dogs and cats), manufacturing

Exclusion(s)

- manufacturing dog and cat food (see 311111 Dog and cat food manufacturing)
- manufacturing hormones or other pharmaceutical products for use in animal feed (see 325410 Pharmaceutical and medicine manufacturing)

3112 Grain and oilseed milling

This industry group comprises establishments primarily engaged in milling grains and oilseeds; refining and blending fats and oils; and making breakfast cereal products.

Exclusion(s)

- milling grain to make animal feed (see 3111 Animal food manufacturing)

31121 Flour milling and malt manufacturing

This industry comprises establishments primarily engaged in grinding grains or vegetables; milling, cleaning and polishing rice; or manufacturing malt. Integrated mills, which grind grain and further process the milling products into such products as prepared flour mixes or doughs, are included.

Exclusion(s)

- brewing malt beverages (see 312120 Breweries)
- crushing oilseeds or wet-milling corn (see 31122 Starch and vegetable fat and oil manufacturing)
- manufacturing prepared flour mixes or doughs from purchased flour (see 31182 Cookie, cracker and pasta manufacturing)
- milling grain to make animal feed (see 31111 Animal food manufacturing)
- milling grain to make breakfast cereals (see 31123 Breakfast cereal manufacturing)
- mixing purchased rice with other dried ingredients (see 31190 All other food manufacturing)

311211 Flour milling US

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

Inclusion(s)

- integrated mills which grind and process grain

Illustrative example(s)

- doughs, prepared, made in flour mills
- flour (e.g., vegetable, buckwheat, corn, durum, graham, barley), manufacturing
- flour mixes (e.g., pancake, cake, biscuit, doughnut), made in flour mills
- fruit flour, meal and powders, manufacturing
- grain mills (except rice, breakfast cereal and animal feed)

Exclusion(s)

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

311214 Rice milling and malt manufacturing CAN

This Canadian industry comprises establishments primarily engaged in milling rice; cleaning and polishing rice; manufacturing rice flour or meal; or manufacturing malt from barley, rye or other grains.

Exclusion(s)

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

31122 Starch and vegetable fat and oil manufacturing

This industry comprises establishments primarily engaged in wet-milling corn and vegetables; crushing oilseeds and tree nuts and extracting oils; or processing or blending purchased fats and oils.

Exclusion(s)

- grinding flour and edible meal from grains and vegetables (see 31121 Flour milling and malt manufacturing)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing ethyl alcohol by the wet-mill process (see 325190 Other basic organic chemical manufacturing)
- manufacturing lard (see 31161 Animal slaughtering and processing)
- manufacturing table syrups from corn syrup, and starch-based dessert powders (see 311990 All other food manufacturing)
- processing marine fats and oils (see 311710 Seafood product preparation and packaging)

311221 Wet corn milling US

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

Inclusion(s)

- starch manufacturing

Illustrative example(s)

- cooking oil, made by wet-milling corn
- corn gluten feed and meal, manufacturing
- corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn
- corn syrup, made by wet-milling corn
- maltodextrins and gluten, manufacturing
- margarine and other corn oils, made by wet-milling corn
- starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing

Exclusion(s)

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

311224 Oilseed processing CAN

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

Inclusion(s)

- edible and inedible oilseed products

Illustrative example(s)

- cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
- oilseed crushing mills
- shortening, cooking and vegetable oils, made in oilseed crushing mills
- soybean oil mills
- soybean protein concentrates, manufacturing
- tree nut oils (e.g., tung, walnut), made in crushing mills

Exclusion(s)

- manufacturing corn oil by wet corn milling (see 311221 Wet corn milling)
- processing purchased vegetable oils (see 311225 Fat and oil refining and blending)

311225 Fat and oil refining and blending US

This Canadian industry comprises establishments primarily engaged in manufacturing fats and oils by processing crude or partially refined oils, for example deodorizing them; or blending purchased fats and oils.

Inclusion(s)

- edible and inedible animal and vegetable fat and oil products

Illustrative example(s)

- blending purchased fats and oils
- cooking oil, made from purchased fats and oils
- hydrogenating purchased oils
- margarine (including imitation), made from purchased fats and oils
- re-refining purchased fats and oils
- shortening, made from purchased fats and oils
- tree nut oils (e.g., tung, walnut), made from purchased oils

Exclusion(s)

- lard and tallow produced in slaughtering plants (see 311611 Animal (except poultry) slaughtering)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing corn oil by wet corn milling (see 311221 Wet corn milling)
- manufacturing lard made from purchased fat (see 311614 Rendering and meat processing from carcasses)
- manufacturing vegetable fats and oils by crushing oilseeds (see 311224 Oilseed processing)
- processing marine fats and oils (see 311710 Seafood product preparation and packaging)

31123 Breakfast cereal manufacturing

This industry comprises establishments primarily engaged in manufacturing breakfast cereal foods.

311230 Breakfast cereal manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing breakfast cereal foods.

Illustrative example(s)

- breakfast cereal (e.g., oats, corn, hominy grits, wheat, rice), manufacturing
- granola breakfast cereal (except bars and clusters), manufacturing
- instant cereal beverage, manufacturing
- ready-to-serve breakfast and instant hot cereal foods, manufacturing

Exclusion(s)

- manufacturing chocolate-coated granola and breakfast bars (see 311352 Confectionery manufacturing from purchased chocolate)

- manufacturing granola and breakfast bars, except chocolate-coated (see 311340 Non-chocolate confectionery manufacturing)

3113 Sugar and confectionery product manufacturing

This industry group comprises establishments primarily engaged in manufacturing sugar and confectionery products.

31131 Sugar manufacturing

This industry comprises establishments primarily engaged in manufacturing raw sugar, sugar syrup and refined sugar from sugar cane, raw cane sugar or sugar beets.

311310 Sugar manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing raw sugar, sugar syrup and refined sugar from sugar cane, raw cane sugar or sugar beets.

Illustrative example(s)

- cane or beet sugar refining
- confectioners' sugar, manufacturing
- invert sugar, manufacturing
- molasses, manufacturing
- sugar (e.g., granulated, liquid, powdered), manufacturing

Exclusion(s)

- manufacturing artificial sweeteners, such as aspartame and saccharine (see 325190 Other basic organic chemical manufacturing)

31134 Non-chocolate confectionery manufacturing

This industry comprises establishments primarily engaged in manufacturing non-chocolate confectionery.

311340 Non-chocolate confectionery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing non-chocolate confectionery.

Illustrative example(s)

- candied fruit and fruit peel products (e.g., candied, glazed, crystallized), manufacturing
- candy (except chocolate), manufacturing
- chewing gum, manufacturing
- cough drops or lozenges (except medicated), manufacturing
- granola bars and clusters (except chocolate-coated), manufacturing
- marshmallows, manufacturing
- nuts, covered (except chocolate covered), manufacturing

Exclusion(s)

- chocolate candy made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- chocolate candy made on the premises for immediate consumption (see 722512 Limited-service eating places)
- chocolate fudge made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- chocolate-covered granola bars, nuts or breakfast bars, made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)

- manufacturing medicated cough drops or lozenges (see 325410 Pharmaceutical and medicine manufacturing)
- roasting, salting, drying, cooking or canning nuts and seeds (see 31191 Snack food manufacturing)

31135 Chocolate and chocolate confectionery manufacturing

This industry comprises establishments primarily engaged in manufacturing chocolate and chocolate confectionery from cacao beans or purchased chocolate.

311351 Chocolate and chocolate confectionery manufacturing from cacao beans ^{US}

This Canadian industry comprises establishments primarily engaged in shelling, roasting and grinding cacao beans into chocolate cacao products and chocolate confectionery.

Illustrative example(s)

- chocolate (e.g., coatings, instant, liquor, syrup, cooking), made from cacao beans
- chocolate candy (including chocolate-covered), made from cacao beans
- chocolate confectionery (e.g., bars, fudge, syrup), made from cacao beans
- chocolate covered nuts, made from cacao beans
- cocoa (e.g., instant, mix, powdered), made from cacao beans

Exclusion(s)

- manufacturing chocolate and chocolate confectionery from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)

311352 Confectionery manufacturing from purchased chocolate ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing chocolate confectionery from purchased chocolate.

Illustrative example(s)

- candy, chocolate, made from purchased chocolate
- chocolate (e.g., coatings, liquor, syrup, baking), made from purchased chocolate
- chocolate bars, made from purchased chocolate
- chocolate confectionery, made from purchased chocolate
- chocolate-covered granola bars, made from purchased chocolate
- drinks, cocoa powder or chocolate instant, made from purchased chocolate
- fudge, chocolate, made from purchased chocolate
- nuts, chocolate-covered, made from purchased chocolate

Exclusion(s)

- chocolate candy made on the premises for immediate consumption (see 722512 Limited-service eating places)
- manufacturing chocolate confectionery from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)

3114 Fruit and vegetable preserving and specialty food manufacturing

This industry group comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; frozen entrées and side dishes of several ingredients, except seafood; and fruits and vegetables preserved by pickling, canning, dehydrating and similar processes.

31141 Frozen food manufacturing

This industry comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; and frozen dinners and side dishes of several ingredients, except seafood.

311410 Frozen food manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; and frozen dinners and side dishes of several ingredients, except seafood.

Illustrative example(s)

- blast freezing, on a contract basis
- concentrates, frozen fruit and vegetable juice, manufacturing
- French fries, frozen, pre-cooked, manufacturing
- frozen dinners and side dishes (except seafood-based), manufacturing
- frozen food entrées (except seafood-based), manufacturing
- frozen fruit and vegetable, manufacturing
- frozen fruits, fruit juices and vegetables, manufacturing
- frozen pot pies and pizza manufacturing
- soups, frozen (except seafood), manufacturing

Exclusion(s)

- freeze-drying fruits and vegetables (see 311420 Fruit and vegetable canning, pickling and drying)
- freezing eggs (see 311990 All other food manufacturing)
- manufacturing frozen bakery products (see 31181 Bread and bakery product manufacturing)
- manufacturing frozen dairy products (see 311520 Ice cream and frozen dessert manufacturing)
- manufacturing frozen doughs, made from purchased flour (see 311824 Flour mixes, dough, and pasta manufacturing from purchased flour)
- manufacturing frozen meat products (see 31161 Animal slaughtering and processing)
- manufacturing frozen seafood products (see 311710 Seafood product preparation and packaging)

31142 Fruit and vegetable canning, pickling and drying

This industry comprises establishments primarily engaged in preserving fruits and vegetables by canning, pickling, brining and dehydrating (including freeze-drying). Canning uses heat sterilization; pickling uses vinegar solutions and brining uses salt solutions. Establishments primarily engaged in manufacturing mixtures of dried ingredients, such as soup mixes and salad dressing mixes, are included provided they dehydrate at least one of the ingredients.

311420 Fruit and vegetable canning, pickling and drying CAN

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

Inclusion(s)

- freeze-drying fruits and vegetables
- manufacturing mixtures of dried ingredients such as soup and salad dressing mixes provided they dehydrate at least one of the ingredients

Illustrative example(s)

- baby foods (including meats), canning
- bouillon, made in dehydration plants
- canned fruit and vegetable juices (fresh or concentrates), manufacturing
- canning soups (except seafood)
- canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)
- dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)
- juice, fruit or vegetable, fresh, manufacturing
- ketchup, manufacturing
- pork and beans, canning
- preserves, jams and jellies (jelly), manufacturing

- salad dressing mixes, dry, made in dehydration plants
- sauce mixes, dry, made in dehydration plants
- soup mixes, made in dehydration plants

Exclusion(s)

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

3115 Dairy product manufacturing

This industry group comprises establishments primarily engaged in manufacturing dairy products. Establishments primarily engaged in manufacturing substitute products are included.

31151 Dairy product (except frozen) manufacturing

This industry comprises establishments primarily engaged in manufacturing dairy products, except frozen. Establishments primarily engaged in manufacturing substitute products are included.

Exclusion(s)

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

311511 Fluid milk manufacturing ^{US}

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

Inclusion(s)

- substitute milk products manufacturing

Illustrative example(s)

- cottage cheese, manufacturing
- dairy, fluid milk
- dips, sour-cream based, manufacturing
- eggnog, fresh, non-alcoholic, manufacturing
- milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)
- whipped toppings (except frozen or dry mix), manufacturing
- yogurt (except frozen), manufacturing

Exclusion(s)

- manufacturing canned fluid milk or dietary milk-based drinks (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing dry mix whipped toppings and canned milk (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing ice cream, frozen yogurt and other frozen dairy desserts (see 311520 Ice cream and frozen dessert manufacturing)

311515 Butter, cheese, and dry and condensed dairy product manufacturing CAN

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

Inclusion(s)

- substitute butter, cheese, and dry and condensed dairy products manufacturing

Illustrative example(s)

- cheese (except cottage cheese), manufacturing
- cheese spreads, manufacturing
- cheese, imitation, substitute or analog, manufacturing
- dips, cheese-based, manufacturing
- milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
- milkshake mixes, manufacturing
- non-dairy creamers, dry, manufacturing
- processed cheese, manufacturing
- whey, condensed, dried, evaporated and powdered, manufacturing
- whey, raw, liquid, manufacturing

Exclusion(s)

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

31152 Ice cream and frozen dessert manufacturing

This industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.

311520 Ice cream and frozen dessert manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.

Illustrative example(s)

- frozen custard, manufacturing
- frozen desserts (except bakery), manufacturing
- ice cream and milk specialties, manufacturing
- pops, dessert, frozen (i.e., flavoured ice, fruit, pudding and gelatin), manufacturing
- sorbets or sherbets, manufacturing
- tofu frozen desserts, manufacturing
- yogurt, frozen, manufacturing

Exclusion(s)

- manufacturing frozen bakery products (see 31181 Bread and bakery product manufacturing)

3116 Meat product manufacturing

This industry group comprises establishments primarily engaged in manufacturing meat products.

31161 Animal slaughtering and processing

This industry comprises establishments primarily engaged in slaughtering animals, including poultry; preparing processed meats and meat by-products; or rendering animal fat, bones and meat scraps.

Exclusion(s)

- manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)
- manufacturing frozen preparations of meat, poultry and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of meat, poultry and other ingredients, such as baby food and pork and beans (see 311420 Fruit and vegetable canning, pickling and drying)
- processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)
- producing animal feed from purchased meat products (see 31111 Animal food manufacturing)

311611 Animal (except poultry) slaughtering US

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

Inclusion(s)

- slaughtering animals and preparing meat products

Illustrative example(s)

- beef, pork, lamb or veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
- boxed and canned meat (except poultry and small game), produced in slaughtering plants
- frozen meat and meat products (except poultry and small game), produced in slaughtering plants
- lard and tallow produced in slaughtering plants
- variety meats (i.e., edible organs), produced in slaughtering plants
- wieners, sausages, luncheon meats and other prepared meat products (except poultry), produced in slaughtering plants

Exclusion(s)

- poultry and small game boxed and canned meat produced in slaughtering plants (see 311615 Poultry processing)
- poultry and small game frozen meat and meat products produced in slaughtering plants (see 311615 Poultry processing)
- poultry wieners, sausages, luncheon meats and other prepared meat products produced in slaughtering plants (see 311615 Poultry processing)
- rendering animal fat, bones and meat scraps, or processing purchased meat carcasses (see 311614 Rendering and meat processing from carcasses)

311614 Rendering and meat processing from carcasses CAN

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

Inclusion(s)

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

Illustrative example(s)

- boxed meat (except poultry), made by assembly-line cutting of purchased meat
- canning meat (except poultry, small game, pet food, baby food), from purchased meat
- ham, canned or preserved, made from purchased meat
- meat and bone meal, and tankage, processed in rendering plants
- meat curing, drying, salting, smoking or pickling, made from purchased meat
- rendering plants (except poultry)
- tallow, produced in rendering plants
- wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat

Exclusion(s)

- cutting and packing of purchased meat, except boxed meat cut on an assembly-line basis (see 413160 Red meat and meat product merchant wholesalers)
- manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)
- manufacturing frozen preparations of meat and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of meat and other ingredients, such as baby food and pork and beans (see 311420 Fruit and vegetable canning, pickling and drying)
- poultry and small game wieners, sausages, luncheon meats and other processed meat products, made from purchased meat (see 311615 Poultry processing)
- poultry boxed meat, made by assembly-line cutting of purchased meat (see 311615 Poultry processing)
- poultry rendering plants (see 311615 Poultry processing)
- processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)
- producing animal feed, except dog and cat food, from purchased meat (see 311119 Other animal food manufacturing)
- producing dog and cat food from purchased meat (see 311111 Dog and cat food manufacturing)

311615 Poultry processing ^{US}

This Canadian industry comprises establishments primarily engaged in slaughtering poultry and small game or preparing processed poultry and small game meat and meat by-products.

Illustrative example(s)

- poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
- poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
- poultry meat products (e.g., hot dogs, luncheon meats, sausages), manufacturing
- rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)

Exclusion(s)

- manufacturing fresh preparations of poultry and other ingredients, such as fresh pot pies (see 311990 All other food manufacturing)
- manufacturing frozen preparations of poultry and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of poultry and other ingredients, such as baby food (see 311420 Fruit and vegetable canning, pickling and drying)
- producing dog and cat food from poultry products (see 311111 Dog and cat food manufacturing)

3117 Seafood product preparation and packaging

This industry group comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood. Establishments known as floating factory ships, that are engaged in shipboard processing of seafood, are included.

31171 Seafood product preparation and packaging

This industry comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood. Establishments known as floating factory ships, that are engaged in shipboard processing of seafood, are included.

311710 Seafood product preparation and packaging

This Canadian industry comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood.

Inclusion(s)

- floating factory ships engaged in shipboard processing of seafood

Illustrative example(s)

- canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)
- gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)
- seafood dinners (e.g., fish and chips), frozen, manufacturing
- seafood, fresh, chilled or frozen, manufacturing
- seaweed processing (e.g., dulse)
- shucking and packing fresh shellfish

3118 Bakeries and tortilla manufacturing

This industry group comprises establishments primarily engaged in manufacturing baked goods. Establishments primarily engaged in manufacturing bakery products, for retail sale, but not for immediate consumption, are included.

31181 Bread and bakery product manufacturing

This industry comprises establishments primarily engaged in manufacturing bakery products, except cookies and crackers. Establishments classified in this industry may sell to commercial or retail customers, for consumption off the premises.

Exclusion(s)

- manufacturing cookies and crackers (see 311821 Cookie and cracker manufacturing)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)

311811 Retail bakeries US

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, for retail sale, but not for immediate consumption. Establishments in this industry make bakery products from flour, not from prepared doughs.

Exclusion(s)

- manufacturing bakery products, other than for retail sale (see 311814 Commercial bakeries and frozen bakery product manufacturing)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)

311814 Commercial bakeries and frozen bakery product manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, other than for retail sale. Establishments primarily engaged in manufacturing frozen baked products are included.

Illustrative example(s)

- bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries
- bakery products, frozen, made in commercial bakeries
- bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries
- croutons and bread crumbs, made in commercial bakeries
- pretzels, soft, made in commercial bakeries

Exclusion(s)

- manufacturing bakery products, for retail sale, not for immediate consumption (see 311811 Retail bakeries)
- manufacturing ice cream pies (see 311520 Ice cream and frozen dessert manufacturing)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)

31182 Cookie, cracker and pasta manufacturing

This industry comprises establishments primarily engaged in manufacturing cookies and crackers; preparing flour mixes and dough from purchased flour; and manufacturing dry pasta.

Exclusion(s)

- grinding flour and preparing flour mixes or dough (see 311211 Flour milling)
- manufacturing canned pasta products (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh pasta (see 311990 All other food manufacturing)

311821 Cookie and cracker manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing cookies, crackers, biscuits and similar products.

Illustrative example(s)

- crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing
- ice cream cones and wafers, manufacturing

311824 Flour mixes, dough, and pasta manufacturing from purchased flour US

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

Inclusion(s)

- packaging dry pasta that are manufactured with other ingredients

Illustrative example(s)

- dough, refrigerated or frozen, made from purchased flour
- flour mixes, prepared (e.g., biscuit, cake, doughnut, pancake), made from purchased flour
- flour, blended or self-rising, made from purchased flour
- pasta and noodle mixes, made in dry pasta plants
- pie crust shells and pastries, uncooked, made from purchased flour

Exclusion(s)

- grinding flour and preparing flour mixes or dough (see 311211 Flour milling)
- manufacturing canned pasta products (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh pasta, or mixing of purchased dry and/or dehydrated ingredients with purchased dry pasta (see 311990 All other food manufacturing)
- manufacturing frozen pasta dinners (see 311410 Frozen food manufacturing)

31183 Tortilla manufacturing

This industry comprises establishments primarily engaged in manufacturing tortillas.

311830 Tortilla manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing tortillas.

Exclusion(s)

- manufacturing canned tortillas (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing frozen tortillas (see 311410 Frozen food manufacturing)
- manufacturing tortilla chips (see 31191 Snack food manufacturing)

3119 Other food manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing food.

31191 Snack food manufacturing

This industry comprises establishments primarily engaged in salting, roasting, drying, cooking or canning nuts; processing grains or seeds into snacks; manufacturing peanut butter; or manufacturing potato chips, corn chips, popped popcorn, hard pretzels, pork rinds and similar snacks.

Exclusion(s)

- manufacturing candy-coated nuts and candy-covered popcorn (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing chocolate-coated nuts from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
- manufacturing chocolate-coated nuts from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- manufacturing corn for popping (see 311990 All other food manufacturing)

311911 Roasted nut and peanut butter manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in salting, roasting, drying, cooking or canning nuts; processing grains or seeds into snacks; or manufacturing peanut butter.

Exclusion(s)

- manufacturing candy-coated nuts (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing chocolate-coated nuts from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
- manufacturing chocolate-coated nuts from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)

311919 Other snack food manufacturing ^{US}

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

Illustrative example(s)

- non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing
- popcorn, popped (except candy-covered), manufacturing
- potato chips and sticks, manufacturing
- snack food (e.g., cheese curls or puffs, pork rinds), manufacturing

Exclusion(s)

- manufacturing candy-covered popcorn (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing cookies and crackers (see 311821 Cookie and cracker manufacturing)
- manufacturing corn for popping (see 311990 All other food manufacturing)
- salting, roasting, drying, cooking or canning nuts and seeds (see 311911 Roasted nut and peanut butter manufacturing)

31192 Coffee and tea manufacturing

This industry comprises establishments primarily engaged in roasting coffee; manufacturing coffee and tea extracts and concentrates, including instant and freeze dried; blending tea; or manufacturing herbal tea. Establishments primarily engaged in manufacturing coffee and tea substitutes are included.

311920 Coffee and tea manufacturing US

This Canadian industry comprises establishments primarily engaged in roasting coffee; manufacturing coffee and tea extracts and concentrates, including instant and freeze dried; blending tea; or manufacturing herbal tea.

Inclusion(s)

- manufacturing coffee and tea substitutes

Illustrative example(s)

- coffee or tea, blended, manufacturing
- coffee roasting and decaffeinating (decaffeination)
- coffee substitutes, manufacturing
- extracts, essences and preparations, coffee or tea, manufacturing
- instant and herbal tea, manufacturing

Exclusion(s)

- bottling and canning iced tea or coffee (see 312110 Soft drink and ice manufacturing)

31193 Flavouring syrup and concentrate manufacturing

This industry comprises establishments primarily engaged in manufacturing soft drink concentrates and syrup, and related products for soda fountain use or for making soft drinks.

311930 Flavouring syrup and concentrate manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing soft drink concentrates and syrup, and related products for soda fountain use or for making soft drinks.

Illustrative example(s)

- beverage bases, manufacturing
- beverage flavourings and syrups (except coffee-based), manufacturing
- flavouring and syrup concentrates (except coffee-based), manufacturing
- fruit syrups, flavouring, manufacturing
- soft drink concentrates (i.e., soda fountain syrup), manufacturing

Exclusion(s)

- manufacturing chocolate syrup from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
- manufacturing chocolate syrup from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- manufacturing coffee flavourings and syrups (see 311920 Coffee and tea manufacturing)
- manufacturing coffee-based flavourings and syrups concentrates (see 311920 Coffee and tea manufacturing)

- manufacturing flavouring extracts (see 311940 Seasoning and dressing manufacturing)
- manufacturing frozen fruit juice concentrates (see 311410 Frozen food manufacturing)
- manufacturing powdered drink mixes (except coffee, tea and chocolate); and table syrup from corn syrup (see 311990 All other food manufacturing)
- manufacturing soft drinks (see 312110 Soft drink and ice manufacturing)
- reducing maple sap to maple syrup (see 111994 Maple syrup and products production)

31194 Seasoning and dressing manufacturing

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

311940 Seasoning and dressing manufacturing MEX

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

Illustrative example(s)

- cheese-based salad dressings, manufacturing
- dry mixes (e.g., gravy, salad dressing, sauce), manufacturing
- food colourings, natural, manufacturing
- malt extract, manufacturing
- mayonnaise and prepared mustard, manufacturing
- processing purchased salt into table salt, manufacturing
- salad dressings, manufacturing
- salt, substitute, manufacturing
- sandwich spreads, manufacturing
- sauce (e.g., horseradish, soy and tartar), manufacturing
- spice grinding and blending
- vinegar and cider vinegar, manufacturing

Exclusion(s)

- manufacturing cheese-based dips (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing coffee flavouring extracts (see 311920 Coffee and tea manufacturing)
- manufacturing flavouring syrups (see 311930 Flavouring syrup and concentrate manufacturing)
- manufacturing industrial salts (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing ketchup and other tomato-based sauces; canning gravy; manufacturing bouillon and dry salad dressing mixes by dehydrating ingredients (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing sour-cream based dips (see 311511 Fluid milk manufacturing)
- meat extracts (except poultry and small game), made from purchased meat (see 311614 Rendering and meat processing from carcasses)
- meat extracts (except poultry and small game), produced in slaughtering plants (see 311611 Animal (except poultry) slaughtering)

31199 All other food manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing food. Establishments primarily engaged in manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta, and peeled or cut vegetables, are included.

311990 All other food manufacturing CAN

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

Inclusion(s)

- manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta and peeled or cut vegetables

Illustrative example(s)

- baking powder and yeast, manufacturing
- drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing
- egg substitutes, manufacturing
- fresh pasta, manufacturing
- pasta mixes, made from purchased dried ingredients (e.g., linguine with dried broccoli mix)
- pizza, fresh, manufacturing
- potato or rice mixes, made from purchased dried ingredients
- prepared meals, perishable, packaged for individual resale
- sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing
- soup mixes, dry, made from purchased dry ingredients
- table syrups, artificially flavoured, manufacturing
- vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing

Exclusion(s)

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

312 Beverage and tobacco product manufacturing

This subsector comprises establishments primarily engaged in manufacturing beverages and tobacco products.

3121 Beverage manufacturing

This industry group comprises establishments primarily engaged in manufacturing beverages.

Exclusion(s)

- canning fruit and vegetable juices; freezing juices and drinks (see 3114 Fruit and vegetable preserving and specialty food manufacturing)
- manufacturing milk-based drinks (see 311511 Fluid milk manufacturing)
- manufacturing soft drink bases or fruit syrups for flavouring; coffee and tea, except ready-to-drink; powdered drink mixes; and non-alcoholic cider (see 3119 Other food manufacturing)

31211 Soft drink and ice manufacturing

This industry comprises establishments primarily engaged in manufacturing soft drinks, ice or bottled water, including that which is naturally carbonated. Water-bottling establishments in this industry purify the water before bottling it.

312110 Soft drink and ice manufacturing CAN

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

Inclusion(s)

- naturally carbonated bottled water

Illustrative example(s)

- fruit drinks (except juice), manufacturing
- ice manufacturing for food purposes
- iced tea or coffee, manufacturing
- soft drinks or soda pop, manufacturing
- water, purifying and bottling

Exclusion(s)

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

31212 Breweries

This industry comprises establishments primarily engaged in brewing beer, ale, malt liquors and non-alcoholic beer.

312120 Breweries

This Canadian industry comprises establishments primarily engaged in brewing beer, ale, malt liquors and non-alcoholic beer.

Illustrative example(s)

- beer breweries

Exclusion(s)

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

31213 Wineries

This industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit. Establishments primarily engaged in growing grapes and manufacturing wine; manufacturing wine from purchased grapes and other fruit; blending wines; or distilling brandy are included.

312130 Wineries US

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

Inclusion(s)

- growing grapes and manufacturing wine, manufacturing wine from purchased grapes and other fruits, blending wines, and distilling brandy

Illustrative example(s)

- alcoholic cider, manufacturing
- blending wines
- fruit brandy, distilling
- grape growing and making wine
- wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing

Exclusion(s)

- bottling purchased wine (see 413220 Alcoholic beverage merchant wholesalers)

31214 Distilleries

This industry comprises establishments primarily engaged in distilling liquor, except brandy; blending liquor; or blending and mixing liquor and other ingredients.

312140 Distilleries US

This Canadian industry comprises establishments primarily engaged in distilling liquor, except brandy; blending liquor; or blending and mixing liquor and other ingredients.

Illustrative example(s)

- alcoholic liquor (e.g., rum, vodka, whisky), manufacturing
- blending distilled beverages (except brandy)
- eggnog, alcoholic, manufacturing
- ethyl alcohol, potable, manufacturing
- mixed drinks, alcoholic, manufacturing

Exclusion(s)

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

3122 Tobacco manufacturing

This industry group comprises establishments primarily engaged in manufacturing tobacco products.

31221 Tobacco stemming and redrying

This industry comprises establishments primarily engaged in stemming or redrying tobacco. These establishments perform the final sorting, grading, redrying, treating and packing of tobacco leaves, and they typically age the tobacco.

312210 Tobacco stemming and redrying

This Canadian industry comprises establishments primarily engaged in stemming or redrying tobacco. These establishments perform the final sorting, grading, redrying, treating and packing of tobacco leaves, and they typically age the tobacco.

31222 Tobacco product manufacturing

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

312220 Tobacco product manufacturing ^{CAN}

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

Illustrative example(s)

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

Exclusion(s)

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

3123 Cannabis product manufacturing ^{CAN}

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

31231 Cannabis product manufacturing ^{CAN}

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

312310 Cannabis product manufacturing ^{CAN}

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

Illustrative example(s)

- cannabis processing
- cannabis product manufacturing
- manufacturing of cannabis products for medical use
- manufacturing of cannabis products for recreational use
- processing cannabis for secondary markets

313 Textile mills

This subsector comprises establishments primarily engaged in manufacturing yarn or textile fabrics, or finishing yarn, textile fabrics or clothing. Establishments primarily engaged in manufacturing both fabrics and textile products, except knitted clothing, are included.

Exclusion(s)

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

3131 Fibre, yarn and thread mills

This industry group comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

31311 Fibre, yarn and thread mills

This industry comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

313110 Fibre, yarn and thread mills ^{US}

This Canadian industry comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

Illustrative example(s)

- animal fibre yarn, spooling, twisting or winding purchased yarn
- cotton-type fibre spun yarns made from purchased fibre
- hemp bags and ropes, made in spinning mills
- natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre
- silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn
- woolen-type yarns made from purchased yarn, manufacturing

Exclusion(s)

- finishing yarn or thread (see 313310 Textile and fabric finishing)
- manufacturing artificial and synthetic fibres and filaments (see 325220 Artificial and synthetic fibres and filaments manufacturing)
- manufacturing glass fibres (see 32721 Glass and glass product manufacturing)

3132 Fabric mills

This industry group comprises establishments primarily engaged in manufacturing textile fabrics. Establishments classified in this industry group may finish the fabrics that they manufacture. Establishments primarily engaged in manufacturing both fabrics and textile products, except knitted clothing, are included.

Exclusion(s)

- finishing textile fabrics; and coating fabrics (see 3133 Textile and fabric finishing and fabric coating)
- manufacturing tire cord fabric (see 314990 All other textile product mills)

31321 Broad-woven fabric mills

This industry comprises establishments primarily engaged in weaving broad fabrics. Establishments classified in this industry may finish the fabrics that they weave. Establishments primarily engaged in manufacturing textile products from broad-woven fabrics made in the same establishment are included.

313210 Broad-woven fabric mills

This Canadian industry comprises establishments primarily engaged in weaving broad fabrics.

Inclusion(s)

- finishing the fabrics woven in the same establishment

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

Illustrative example(s)

- blankets, bedspreads, sheets and pillow cases, made in weaving mills
- elastic fabrics, broad-woven, weaving
- glass fabrics, broad-woven, weaving
- hand weaving fabrics (more than 30 cm/12 in.) in width
- man-made fabrics, broad-woven, weaving
- natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving
- weaving broad-woven felts
- wool fabrics, broad-woven, weaving
- worsted fabrics, broad-woven, weaving

Exclusion(s)

- knitting fabrics (see 313240 Knit fabric mills)
- manufacturing rug fabric (see 313110 Fibre, yarn and thread mills)
- manufacturing tire cord fabric (see 314990 All other textile product mills)
- weaving wool and similar animal fibre fabrics, more than 30 cm (12 inches) in width (see 313110 Fibre, yarn and thread mills)

31322 Narrow fabric mills and Schiffli machine embroidery

This industry comprises establishments primarily engaged in weaving or braiding narrow fabrics; or manufacturing embroideries with Schiffli machines. Establishments classified in this industry may finish the fabrics that they manufacture. Establishments primarily engaged in manufacturing fabric-covered elastic thread, yarn and cord are included.

313220 Narrow fabric mills and Schiffli machine embroidery

This Canadian industry comprises establishments primarily engaged in weaving or braiding narrow fabrics; or manufacturing embroideries with Schiffli machines.

Inclusion(s)

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

Illustrative example(s)

- cords and braids, narrow woven, manufacturing
- elastic thread, yarn and cord, fabric-covered, manufacturing
- fabrics (e.g., paper, glass, wool, cotton), narrow woven (i.e., 30 cm/12 in. or less in width), weaving
- hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)
- labels, weaving
- laces (e.g., shoe), textile, manufacturing
- ribbons, made in narrow woven fabric mills
- Schiffli machine embroideries, manufacturing
- thread and yarn, elastic, fabric-covered, manufacturing
- weaving fabrics (e.g., fibreglass, silk, man-made fibre), narrow woven (i.e., 30 cm/12 in. or less in width)
- weaving narrow fabrics
- zipper tape, weaving

Exclusion(s)

- embroidering textile products (see 314990 All other textile product mills)
- manufacturing clothing (see 315 Clothing manufacturing)

31323 Nonwoven fabric mills

This industry comprises establishments primarily engaged in manufacturing nonwoven fabrics, by bonding and/or interlocking fibres. Mechanical, chemical, thermal and solvent methods, and combinations thereof, are used. Establishments classified in this industry may finish the fabrics that they manufacture.

313230 Nonwoven fabric mills

This Canadian industry comprises establishments primarily engaged in manufacturing nonwoven fabrics, by bonding and/or interlocking fibres. Mechanical, chemical, thermal and solvent methods, and combinations thereof, are used.

Inclusion(s)

- finishing fabrics made in the same nonwoven fabric mills

Illustrative example(s)

- carpet paddings, nonwoven, manufacturing
- nonwoven fabrics, manufacturing
- nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing
- padding and wadding, nonwoven fabric, manufacturing
- ribbons, made in nonwoven fabric mills

31324 Knit fabric mills

This industry comprises establishments primarily engaged in knitting fabrics, on both circular (weft fabric) and flat-bed (warp fabric) machines. Establishments primarily engaged in manufacturing double and single knits, warp knits and interlock knits; manufacturing special construction fabrics by the Malimo, Arachne and similar processes; manufacturing knit lace; and making textile products in knitting mills are included. Establishments classified in this industry may finish the fabrics that they knit.

313240 Knit fabric mills

This Canadian industry comprises establishments primarily engaged in knitting fabrics, on both circular (weft fabric) and flat-bed (warp fabric) machines.

Inclusion(s)

- finishing the fabrics knitted in the same establishment
- manufacturing double and single knits, warp knits and interlock knits; manufacturing special construction fabrics by the Malimo, Arachne and similar processes; manufacturing knit lace; and making textile products in knitting mills

Illustrative example(s)

- hand knitting lace or flat (warp) fabric products
- knitting flat (warp) fabric
- knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere
- knitting textile products (except apparel), made elsewhere
- lace, manufacturing
- netting, made in warp knitting mills
- pile fabrics, weft knit, made in knitting mills

Exclusion(s)

- apparel products knitting (see 3151 Clothing knitting mills)
- manufacturing clothing from fabric made in other establishment (see 3152 Cut and sew clothing manufacturing)

3133 Textile and fabric finishing and fabric coating

This industry group comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing; and manufacturing coated or laminated fabrics.

Exclusion(s)

- embroidering textile products and clothing (see 3149 Other textile product mills)
- finishing carpets and rugs (see 3141 Textile furnishings mills)
- fur dressing and dyeing (see 3161 Leather and hide tanning and finishing)
- knitting and finishing clothing in the same establishment (see 3151 Clothing knitting mills)
- manufacturing (cut-and-sew) and finishing clothing in the same establishment (see 3152 Cut and sew clothing manufacturing)
- printing on articles of clothing, made in other establishments (see 3231 Printing and related support activities)

31331 Textile and fabric finishing

This industry comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing, not made in the same establishment. Finishing operations include bleaching; dyeing; printing fabrics (roller, screen, flock, plisse); chemical finishing for water repellency, fire resistance and mildew proofing; and mechanical finishing, such as preshrinking, calendering, napping and stone-washing. Establishments, known as converters, primarily engaged in buying fabric in the grey and having it finished by contractors, are included.

313310 Textile and fabric finishing

This Canadian industry comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing, not made in the same establishment. Finishing operations include bleaching; dyeing; printing fabrics (roller, screen, flock, plisse); chemical finishing for water repellency, fire resistance and mildew proofing; and mechanical finishing, such as preshrinking, calendering, napping and stone-washing.

Inclusion(s)

- converters buying fabric in the grey and having it finished by contractors

Illustrative example(s)

- batik work (hand painting on textile fabrics)
- burling and mending fabrics, for the trade
- carbonizing textile fibres
- carding textile fibres
- chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade
- dyeing textile products, for the trade
- preparing textile fibres for spinning
- scouring and combing textile fibres
- sponging or shrinking textiles for tailors and dressmakers
- thread bleaching, dyeing and finishing

Exclusion(s)

- coating, rubberizing, varnishing or waxing fabrics (see 313320 Fabric coating)
- embroidering textile products and clothing (see 314990 All other textile product mills)
- fur dressing and dyeing (see 316110 Leather and hide tanning and finishing)
- knitting and finishing clothing, except hosiery and socks, in the same establishment (see 315190 Other clothing knitting mills)
- knitting and finishing hosiery and socks, in the same establishment (see 315110 Hosiery and sock mills)
- manufacturing and finishing men's and boys' cut-and-sew clothing, in the same establishment (see 315220 Men's and boys' cut and sew clothing manufacturing)

- manufacturing and finishing other cut-and-sew clothing, in the same establishment (see 315289 All other cut and sew clothing manufacturing)
- manufacturing and finishing women's and girls' cut-and-sew clothing, in the same establishment (see 315249 Women's and girls' cut and sew clothing manufacturing)
- printing on clothing (see 323113 Commercial screen printing)

31332 Fabric coating

This industry comprises establishments primarily engaged in manufacturing coated or laminated fabrics; and in finishing textile fabrics or clothing by coating, laminating, rubberizing, varnishing, waxing or similar processes.

313320 Fabric coating

This Canadian industry comprises establishments primarily engaged in manufacturing coated or laminated fabrics; and in finishing textile fabrics or clothing by coating, laminating, rubberizing, varnishing, waxing or similar processes.

Illustrative example(s)

- impregnating and coating of fabrics
- laminating purchased textile fabrics
- metallizing textile fabrics
- rubberizing fabrics and clothing
- waterproofing clothing

Exclusion(s)

- magnetic tapes for recording (see 334610 Manufacturing and reproducing magnetic and optical media)

314 Textile product mills

This subsector comprises establishments primarily engaged in manufacturing textile products, except clothing.

Exclusion(s)

- manufacturing yarn or textile fabrics, or finishing yarn or fabrics, or manufacturing both fabrics and textile products (see 313 Textile mills)

3141 Textile furnishings mills

This industry group comprises establishments primarily engaged in manufacturing carpets and rugs, and curtains and linens.

31411 Carpet and rug mills

This industry comprises establishments primarily engaged in manufacturing carpets and rugs, including tufted, woven and needle-punched; or in finishing carpets and rugs.

314110 Carpet and rug mills

This Canadian industry comprises establishments primarily engaged in manufacturing carpets and rugs, including tufted, woven and needle-punched; or in finishing carpets and rugs.

Illustrative example(s)

- finishing (e.g., dyeing) rugs and carpets
- floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting

Exclusion(s)

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

31412 Curtain and linen mills

This industry comprises establishments primarily engaged in manufacturing curtains, draperies, linens and other home furnishings, from purchased materials.

314120 Curtain and linen mills

This Canadian industry comprises establishments primarily engaged in manufacturing curtains, draperies, linens and other home furnishings, from purchased materials.

Illustrative example(s)

- bedspreads and bed sets, made from purchased fabric
- blankets (except electric), made from purchased fabrics or felts
- curtains and draperies, window, made from purchased fabrics
- cushions (except spring), made from purchased fabrics
- pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts
- plastic shower curtains and table cloths made from purchased materials
- sheets and pillow cases, made from purchased fabrics
- shower curtains, napkins, linens made from purchased materials (except plastic)
- tablecloths (except paper), made from purchased materials
- towels and washcloths, made from purchased fabrics

Exclusion(s)

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

3149 Other textile product mills

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

31491 Textile bag and canvas mills

This industry comprises establishments primarily engaged in manufacturing textile bags, such as shipping and other industrial bags; or products from canvas or canvas substitutes, such as tarpaulins and tents.

314910 Textile bag and canvas mills ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing textile bags, such as shipping and other industrial bags; or products from canvas or canvas substitutes, such as tarpaulins and tents.

Illustrative example(s)

- awnings and canopies, outdoor, made from purchased fabrics
- bags, textile, made from purchased woven or knitted materials
- canvas products, made from purchased canvas or canvas substitutes
- drop cloths, canvas, made from purchased fabric
- duffel bags, canvas, manufacturing

- shades, outdoor, made from purchased fabrics
- shipping bags, made from purchased woven or knitted materials
- tarpaulins, made from purchased fabrics
- tents, made from purchased fabrics

Exclusion(s)

- manufacturing hemp bags in integrated hemp mills (see 313110 Fibre, yarn and thread mills)

31499 All other textile product mills

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing textile products. Establishments primarily engaged in garneting textile waste or other textile recycling; or embroidering textile products, including clothing, whether or not on a contract basis, are included.

314990 All other textile product mills CAN

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

Inclusion(s)

- garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis

Illustrative example(s)

- cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
- decorative stitching on clothing owned by others
- diapers (except disposable), made from purchased fabrics
- embroidering on textile products for the trade
- fabricated rope products (e.g., nets, slings), made in cordage or twine mills
- fishing line, natural or man-made fibres, manufacturing
- fishing nets and seines, made in cordage or twine mills
- flags, textile (e.g., banners, bunting, emblems, pennants), made from purchased fabrics
- garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis
- rope (except wire rope), manufacturing
- textile and wool waste, processing
- tire cord and fabric, of all materials, manufacturing

Exclusion(s)

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

315 Clothing manufacturing

This subsector comprises establishments primarily engaged in manufacturing clothing.

Exclusion(s)

- embroidering clothing not made in the same establishment (see 314 Textile product mills)
- finishing clothing made in other establishments (see 313 Textile mills)
- manufacturing safety clothing (see 339 Miscellaneous manufacturing)
- printing on articles of clothing not made in the same establishment (see 323 Printing and related support activities)

3151 Clothing knitting mills

This industry group comprises establishments primarily engaged in knitting clothing from yarn; or manufacturing clothing from knit fabrics made in the same establishment. Establishments classified in this industry group may finish the clothing that they knit.

Exclusion(s)

- finishing clothing not made in the same establishment (see 3133 Textile and fabric finishing and fabric coating)
- manufacturing clothing from knit fabrics not produced in the same establishment (see 3152 Cut and sew clothing manufacturing)

31511 Hosiery and sock mills

This industry comprises establishments primarily engaged in knitting hosiery for men, women and children. Establishments classified in this industry may finish the clothing that they knit.

315110 Hosiery and sock mills

This Canadian industry comprises establishments primarily engaged in knitting hosiery for men, women and children.

Inclusion(s)

- clothing finished in the same hosiery and sock mills

Illustrative example(s)

- hosiery mill
- panty hose, manufacturing

31519 Other clothing knitting mills

This industry comprises establishments, not classified to any other industry, primarily engaged in knitting clothing, other than hosiery. Establishments classified in this industry may finish the clothing that they knit.

315190 Other clothing knitting mills ^{US}

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in knitting clothing, other than hosiery.

Inclusion(s)

- clothing finished in other clothing knitting mills

Illustrative example(s)

- athletic clothing, made in knitting mills
- beachwear, made in knitting mills
- dresses, skirts and pants made in knitting mills
- neckties, made in knitting mills
- nightwear, made in knitting mills
- outerwear, made in knitting mills

- suits and jackets, made in knitting mills
- sweaters, made in knitting mills
- t-shirts, made in knitting mills
- tuques, made in knitting mills
- underwear, made in knitting mills

Exclusion(s)

- knitting hosiery and socks (see 315110 Hosiery and sock mills)

3152 Cut and sew clothing manufacturing

This industry group comprises establishments primarily engaged in manufacturing clothing from fabric made in other establishments.

Exclusion(s)

- finishing clothing made in other establishments (see 3133 Textile and fabric finishing and fabric coating)
- printing on articles of clothing, made in other establishments (see 3231 Printing and related support activities)

31521 Cut and sew clothing contracting ^{US}

This industry comprises establishments primarily engaged in manufacturing clothing from materials owned by others. These establishments are commonly referred to as contractors. This industry is limited to contract establishments that perform cutting and sewing operations, such as sewing arms to shirt bodies.

315210 Cut and sew clothing contracting ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing clothing from materials owned by others. These establishments are commonly referred to as contractors. This industry is limited to contract establishments that perform cutting and sewing operations, such as sewing arms to shirt bodies.

Illustrative example(s)

- clothing contractors, cut and sew operations
- custom tailors (e.g., pleating, buttonhole making, hemming, scalloping, interlining), men's and boys'

Exclusion(s)

- embroidering clothing, on a contract basis (see 314990 All other textile product mills)
- finishing clothing, on a contract basis (see 313310 Textile and fabric finishing)
- knitting clothing, except hosiery and socks, on a contract basis (see 315190 Other clothing knitting mills)
- knitting hosiery and socks, on a contract basis (see 315110 Hosiery and sock mills)
- manufacturing sport and athletic gloves and mittens (e.g., boxing, baseball, racquetball, handball, hockey) (see 339920 Sporting and athletic goods manufacturing)
- printing on articles of clothing, on a contract basis (see 32311 Printing)

31522 Men's and boys' cut and sew clothing manufacturing ^{US}

This industry comprises establishments primarily engaged in manufacturing men's and boys' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

315220 Men's and boys' cut and sew clothing manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing men's and boys' clothing from purchased fabric.

Inclusion(s)

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

Illustrative example(s)

- jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric
- overcoats, tailored, men's and boys', cut and sewn from purchased fabric
- shirts and t-shirts, men's and boys', cut and sewn from purchased fabric
- ski suits, men's and boys', cut and sewn from purchased fabric
- suits, men's and boys', cut and sewn from purchased fabric
- sweaters, men's and boys', cut and sewn from purchased fabric
- trousers, men's and boys', cut and sewn from purchased fabric
- underwear, men's and boys', cut and sewn from purchased fabric
- uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric
- windbreakers (except leather), men's and boys', cut and sewn from purchased fabric

Exclusion(s)

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

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

This industry comprises establishments primarily engaged in manufacturing women's, girls' and infants' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included. For the purposes of classification, the term "infants" clothing refers to articles for young children of a body height not exceeding 86 centimetres, or Canadian sizes less than 2X.

315241 Infants' cut and sew clothing manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing infants' clothing from purchased fabric. For the purposes of classification, the term "infants" clothing refers to articles for young children of a body height not exceeding 86 centimetres, or Canadian sizes less than 2X.

Inclusion(s)

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

315249 Women's and girls' cut and sew clothing manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing women's and girls' clothing from purchased fabric.

Inclusion(s)

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

Illustrative example(s)

- dresses, women's and girls', cut and sewn from purchased fabric
- leotards, women's, misses' and girls', cut and sewn from purchased fabric
- lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric
- occupational clothing, women's, misses' and girls', cut and sewn from purchased fabric
- suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
- sweaters, women's, misses' and girls', cut and sewn from purchased fabric
- uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric

Exclusion(s)

- athletic team uniforms, women's, misses' and girls', cut and sewn from purchased fabric (see 315210 Cut and sew clothing contracting)
- knitting women's and girls' clothing, except hosiery and socks, from yarn (see 315190 Other clothing knitting mills)
- knitting women's and girls' hosiery and socks from yarn (see 315110 Hosiery and sock mills)
- manufacturing fur and leather capes (see 315281 Fur and leather clothing manufacturing)
- manufacturing sheepskin-lined leather or fur jackets (see 315281 Fur and leather clothing manufacturing)
- manufacturing surgical corsets and allied garments (see 339110 Medical equipment and supplies manufacturing)
- manufacturing women's and girls' clothing from materials owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing women's and girls' fur and leather clothing (see 315281 Fur and leather clothing manufacturing)
- sport team uniforms and shirts, cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)
- team athletic uniform shirts, women's and misses', cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)
- waterproof capes (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)

31528 Other cut and sew clothing manufacturing US

This industry comprises establishments primarily engaged in manufacturing fur and leather clothing, and establishments, not classified to any other industry, primarily engaged in manufacturing clothing from purchased fabric.

315281 Fur and leather clothing manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing fur and leather clothing.

Illustrative example(s)

- fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing

Exclusion(s)

- manufacturing leather gloves (see 315990 Clothing accessories and other clothing manufacturing)
- manufacturing leather safety and protective clothing (see 339110 Medical equipment and supplies manufacturing)
- manufacturing leather welders' jackets (see 316990 Other leather and allied product manufacturing)

315289 All other cut and sew clothing manufacturing CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing clothing from purchased fabric.

Illustrative example(s)

- caps and gowns, cut and sewn from purchased fabric or paper
- costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric
- ponchos and similar waterproof raincoats, cut and sewn from purchased fabric
- sports uniforms, cut and sewn from purchased fabric
- vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric

Exclusion(s)

- manufacturing infants' clothing from material owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing infants' clothing, cut and sewn from purchased fabric (see 315241 Infants' cut and sew clothing manufacturing)

3159 Clothing accessories and other clothing manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing clothing or clothing accessories.

31599 Clothing accessories and other clothing manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing clothing or clothing accessories.

315990 Clothing accessories and other clothing manufacturing US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing clothing or clothing accessories.

Illustrative example(s)

- apparel findings and trimmings, made from purchased fabric
- aprons (except rubberized and plastics), made from purchased fabric
- baseball caps, manufacturing
- belts, apparel (e.g., fabric, leather, vinyl), made from purchased material
- caps and hats (except fur, leather), made from purchased fabric
- glove linings (except fur), manufacturing
- gloves and mittens (except athletic, metal, rubber), made from purchased fabric
- handkerchiefs (except paper), made from purchased fabric
- neckwear, made from purchased fabric
- scarves, made from purchased fabric

Exclusion(s)

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

316 Leather and allied product manufacturing

This subsector comprises establishments primarily engaged in manufacturing leather and allied products.

Exclusion(s)

- manufacturing leather clothing (see 315 Clothing manufacturing)

3161 Leather and hide tanning and finishing

This industry group comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather. Leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis, are included. Establishments primarily engaged in dressing and dyeing fur are also included.

31611 Leather and hide tanning and finishing

This industry comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather. Leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis, are included. Establishments primarily engaged in dressing and dyeing fur are also included.

316110 Leather and hide tanning and finishing

This Canadian industry comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather.

Inclusion(s)

- dressing and dyeing fur
- leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis

Illustrative example(s)

- fur dressing and dyeing
- hides, tanning, currying, dressing and finishing
- leather tanning, currying and finishing
- tanneries, leather, manufacturing

3162 Footwear manufacturing

This industry group comprises establishments primarily engaged in manufacturing footwear, of any material.

31621 Footwear manufacturing

This industry comprises establishments primarily engaged in manufacturing footwear, of any material.

316210 Footwear manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing footwear, of any material.

Illustrative example(s)

- athletic shoes, manufacturing
- leather footwear, manufacturing
- orthopedic shoes (except extension shoes), manufacturing
- running shoes, manufacturing
- skate boots, without blades or wheels, manufacturing
- slippers, manufacturing
- work boots and shoes, manufacturing

Exclusion(s)

- manufacturing orthopedic extension shoes (see 339110 Medical equipment and supplies manufacturing)

- manufacturing skates, ice or roller, boots assembled with blades or rollers (see 339920 Sporting and athletic goods manufacturing)

3169 Other leather and allied product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing leather and allied products. Some important products of this industry are luggage, handbags, purses, and small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

31699 Other leather and allied product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing leather and allied products. Some important products of this industry are luggage, handbags, purses, and small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

316990 Other leather and allied product manufacturing CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing leather and allied products. Some important products of this industry are small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

Illustrative example(s)

- belting for machinery, leather, manufacturing
- boot and shoe findings, all materials, manufacturing
- briefcases, all materials, manufacturing
- burnt leather goods, manufacturing
- handbags and purses (except precious metal), manufacturing
- leather cut stock, boot and shoe, manufacturing
- luggage, all materials, manufacturing
- musical instrument cases, all materials, manufacturing
- saddles and parts, leather, manufacturing
- vanity cases, leather, manufacturing
- wallets (except metal), manufacturing

Exclusion(s)

- manufacturing leather clothing (see 315281 Fur and leather clothing manufacturing)
- manufacturing leather gloves and belts (see 315990 Clothing accessories and other clothing manufacturing)
- manufacturing small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses, of precious metal (see 339910 Jewellery and silverware manufacturing)

321 Wood product manufacturing

This subsector comprises establishments primarily engaged in manufacturing products from wood. There are three industry groups in this subsector, comprising establishments engaged in sawing logs into lumber and similar products, or preserving these products; making products that improve the natural characteristics of wood, by making veneers, plywood, reconstituted wood panel products or engineered wood assemblies; and making a diverse range of wood products, such as millwork.

Exclusion(s)

- logging; and chipping logs in the field (see 113 Forestry and logging)
- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 337 Furniture and related product manufacturing)

- manufacturing wood pulp, paper and paper products (see 322 Paper manufacturing)
- manufacturing wood signs and coffins (see 339 Miscellaneous manufacturing)

3211 Sawmills and wood preservation

This industry group comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but is generally not further worked or shaped. Establishments that preserve wood are also included.

32111 Sawmills and wood preservation

This industry comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but is generally not further worked or shaped. Establishments that preserve wood are also included.

Exclusion(s)

- chipping logs in the forest (see 11331 Logging)
- manufacturing glued-laminated timber, nailed-laminated lumber beams, parallel strand lumber, laminated veneer lumber, fingerjoined lumber, and similar products (see 32121 Veneer, plywood and engineered wood product manufacturing)
- peeling or slicing logs to make veneer (see 32121 Veneer, plywood and engineered wood product manufacturing)
- planing purchased lumber or working lumber further than dressed (see 32191 Millwork)

321111 Sawmills (except shingle and shake mills) ^{MEX}

This Canadian industry comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties, and siding, from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but (except in the case of siding) is generally not further worked or shaped.

Illustrative example(s)

- chipping logs (except in the forest)
- dimension lumber (e.g., 2x4), made from logs or bolts
- lath, made from logs or bolts
- lumber (i.e., rough, dressed), made from logs or bolts
- sawdust and shavings, made from logs or bolts
- siding, dressed lumber, manufacturing
- ties, railroad, made from logs or bolts
- timber, made from logs or bolts

Exclusion(s)

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

321112 Shingle and shake mills ^{MEX}

This Canadian industry comprises establishments primarily engaged in sawing blocks of wood to produce shingles or splitting blocks of wood to produce shakes.

Illustrative example(s)

- shakes (i.e., hand split shingles), manufacturing

- shingle mills, wood

321114 Wood preservation US

This Canadian industry comprises establishments primarily engaged in treating lumber, plywood, poles and similar wood products, produced in other establishments, with preservatives to prevent decay and to protect against fire and insects. Pressure treating is the most common method used.

Inclusion(s)

- cutting to size and treating poles, pilings, posts and similar roundwood products
- treatment of wood products with organic compounds such as creosote, and water-borne inorganic compounds, such as chromated copper arsenate

Illustrative example(s)

- creosoting of wood
- lumber and plywood, treating with creosote or other preservatives
- piles and pilings, foundation and marine construction, treating
- pressure treated lumber, made from purchased lumber

3212 Veneer, plywood and engineered wood product manufacturing

This industry group comprises establishments primarily engaged in manufacturing softwood and hardwood veneer and plywood; structural wood members, except lumber; and reconstituted wood panel products. Veneer is produced as a thin sheet of wood of uniform thickness by peeling or slicing logs. Plywood is produced by gluing and compressing together, three or more sheets of veneer, with the grain of alternate sheets usually laid crosswise. Structural wood members are made by laminating, joining and assembling wood components according to specified engineering design criteria. Reconstituted wood panel products are produced by processes involving pressure, adhesives and binders. The laminated products produced in this industry may have layers of materials other than wood.

32121 Veneer, plywood and engineered wood product manufacturing

This industry comprises establishments primarily engaged in manufacturing softwood and hardwood veneer and plywood; structural wood members, except lumber; and reconstituted wood panel products. Veneer is produced as a thin sheet of wood of uniform thickness by peeling or slicing logs. Plywood is produced by gluing and compressing together, three or more sheets of veneer, with the grain of alternate sheets usually laid crosswise. Structural wood members are made by laminating, joining and assembling wood components according to specified engineering design criteria. Reconstituted wood panel products are produced by processes involving pressure, adhesives and binders. The laminated products produced in this industry may have layers of materials other than wood.

Exclusion(s)

- manufacturing containers, such as fruit baskets and boxes, from veneer made in the same establishment (see 321920 Wood container and pallet manufacturing)
- manufacturing gypsum board (see 327420 Gypsum product manufacturing)
- manufacturing solid wood structural members, such as dimension lumber and timber; and preserving purchased plywood (see 32111 Sawmills and wood preservation)

321211 Hardwood veneer and plywood mills US

This Canadian industry comprises establishments primarily engaged in manufacturing hardwood veneer and plywood.

Illustrative example(s)

- panels, hardwood plywood, manufacturing
- plywood mills, hardwood

- veneer mills, hardwood

Exclusion(s)

- preserving purchased plywood (see 321114 Wood preservation)

321212 Softwood veneer and plywood mills US

This Canadian industry comprises establishments primarily engaged in manufacturing softwood veneer and plywood.

Illustrative example(s)

- panels, softwood plywood, manufacturing
- plywood mills, softwood
- veneer mills, softwood

Exclusion(s)

- preserving purchased plywood (see 321114 Wood preservation)

321215 Structural wood product manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing structural wood members, other than solid dimension lumber and timber.

Illustrative example(s)

- arches and beams, glued-laminated or pre-engineered wood, manufacturing
- finger jointed lumber, manufacturing
- glued-laminated timber (glulam), manufacturing
- laminated veneer lumber (LVL), manufacturing
- nailed-laminated lumber beams, manufacturing
- parallel strand lumber (PSL), manufacturing
- structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing

Exclusion(s)

- fabricating structural wood members at construction sites (see 23 Construction)
- manufacturing solid wood structural members, such as dimension lumber and timber (see 321111 Sawmills (except shingle and shake mills))

321216 Particle board and fibreboard mills CAN

This Canadian industry comprises establishments primarily engaged in manufacturing particle board and fibreboard. Particle board is made from wood particles, which are often the residue from other wood processing operations, combined under heat and pressure with a water resistant binder. Fibreboard is made from wood fibres, bonded together completely or partially by the lignin in the wood.

Illustrative example(s)

- fibreboard, manufacturing
- hardboard, manufacturing
- insulation board, cellular fibre or hard pressed wood, manufacturing
- medium density fibreboard (MDF), manufacturing
- particle board, manufacturing

Exclusion(s)

- waferboard mill (see 321217 Waferboard mills)

321217 Waferboard mills CAN

This Canadian industry comprises establishments primarily engaged in manufacturing waferboard and oriented strandboard (OSB). These products are made from wafers or strands of wood such as aspen, poplar or southern yellow pine, combined with a waterproof binder, and bonded together by heat and pressure.

Illustrative example(s)

- oriented strandboard (OSB), manufacturing

3219 Other wood product manufacturing

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

Exclusion(s)

- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 3371 Household and institutional furniture and kitchen cabinet manufacturing)
- manufacturing wood signs and coffins (see 3399 Other miscellaneous manufacturing)

32191 Millwork

This industry comprises establishments primarily engaged in millwork. These establishments generally use woodworking machinery, such as jointers, planers, lathes and routers, to shape wood. Establishments primarily engaged in seasoning and planing purchased lumber are included. Wood millwork products may be covered with another material, such as plastic.

Exclusion(s)

- carpentry, including installing prefabricated windows, doors and stairs in buildings (see 23 Construction)
- manufacturing dressed lumber from logs (see 32111 Sawmills and wood preservation)

321911 Wood window and door manufacturing US

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

Inclusion(s)

- wood doors, window units and frames, covered with metal or plastic

Illustrative example(s)

- door units, prehung, wood and covered wood, manufacturing
- doors and windows, wood and covered wood, manufacturing
- garage doors, wood, manufacturing
- shutters, door and window, wood and covered wood, manufacturing
- window and door frames and sash, wood and covered wood, manufacturing
- window units, wood and covered wood, manufacturing

Exclusion(s)

- installing prefabricated windows and doors in buildings (see 23 Construction)

321919 Other millwork CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in millwork. These establishments generally use woodworking machinery, such as jointers, planers, lathes and routers, to shape wood.

Inclusion(s)

- seasoning and planing purchased lumber
- wood millwork products covered with another material such as plastic

Illustrative example(s)

- baseboards, wood, manufacturing
- mouldings, wood and covered wood, manufacturing
- parquet flooring, hardwood (assembled), manufacturing
- planing purchased lumber, planing mills
- softwood flooring, manufacturing
- stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing
- woodwork, interior and ornamental (e.g., windows, doors, sash, cornices, mantels), manufacturing

Exclusion(s)

- carpentry, including installing prefabricated stairs in buildings (see 23 Construction)
- manufacturing door and window shutters, made of wood and covered with wood (see 321911 Wood window and door manufacturing)
- manufacturing dressed lumber from logs (see 321111 Sawmills (except shingle and shake mills))
- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 337110 Wood kitchen cabinet and counter top manufacturing)
- manufacturing wood signs and coffins (see 339990 All other miscellaneous manufacturing)

32192 Wood container and pallet manufacturing

This industry comprises establishments primarily engaged in manufacturing wood containers, container parts (shook) ready for assembly, cooper's products and parts, and pallets.

321920 Wood container and pallet manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wood containers, container parts (shook) ready for assembly, cooper's products and parts, and pallets.

Illustrative example(s)

- containers (e.g., fruit baskets, boxes), made from veneer
- cooperage stock (e.g., heading, hoops, staves), manufacturing
- skids, pallets and pallet containers, wood or wood and metal combination, manufacturing
- wooden boxes for ammunition or shell, manufacturing

32199 All other wood product manufacturing

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

321991 Manufactured (mobile) home manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing mobile homes and non-residential mobile buildings. These units are portable structures built on a chassis equipped with wheels, but not designed for multiple or continuous movement, and are designed to be connected to sewage and water utilities.

Illustrative example(s)

- non-residential building, manufacturing

Exclusion(s)

- manufacturing motor homes or recreational travel trailers (see 336215 Motor home, travel trailer and camper manufacturing)

321992 Prefabricated wood building manufacturing ^{US}

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

Inclusion(s)

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

Illustrative example(s)

- buildings, prefabricated or pre-cut, wood frame, manufacturing
- cottages, prefabricated, wood frame, manufacturing
- houses, prefabricated (except mobile homes), wood frame, manufacturing
- log cabins, prefabricated wood, manufacturing
- modular buildings, prefabricated, wood frame, manufacturing
- panels for prefabricated wood buildings, manufacturing

Exclusion(s)

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

321999 All other miscellaneous wood product manufacturing ^{US}

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

Illustrative example(s)

- bowls, wood, turned and shaped, manufacturing
- burnt wood articles, manufacturing
- clothes-drying frames, wood, manufacturing
- clothespins, wood, manufacturing
- cork products (except gaskets), manufacturing
- fencing, prefabricated sections, wood, manufacturing
- handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
- kiln drying of lumber
- kitchenware (e.g., utensils, rolling pins), wood, manufacturing
- poles (e.g., clothesline, flag, tent), wood, manufacturing
- toothpicks, wood, manufacturing

Exclusion(s)

- manufacturing cork gaskets (see 339990 All other miscellaneous manufacturing)

322 Paper manufacturing

This subsector comprises establishments primarily engaged in manufacturing pulp, paper and paper products. The manufacture of pulp involves separating the cellulose fibres from other impurities in wood, used paper or other fibre sources. The manufacture of paper involves matting these fibres into a sheet. Converted paper products are produced from paper and other materials by various cutting and shaping techniques.

3221 Pulp, paper and paperboard mills

This industry group comprises establishments primarily engaged in manufacturing pulp, paper or paperboard. Establishments that manufacture pulp, paper or paperboard, either alone or in combination with paper converting, are included.

Exclusion(s)

- manufacturing paper or paperboard products from purchased paper or paperboard (see 3222 Converted paper product manufacturing)

32211 Pulp mills

This industry comprises establishments primarily engaged in manufacturing pulp from any material, by any process. These establishments sell or transfer the pulp to separate paper-making establishments; they do not make it into paper themselves. Establishments that process waste paper into pulp (de-inking plants) are included.

Exclusion(s)

- manufacturing pulp and making paper (see 32212 Paper mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

322111 Mechanical pulp mills CAN

This Canadian industry comprises establishments primarily engaged in manufacturing pulp from any material, using mechanical or semi-chemical methods. Some important products of this Canadian industry are mechanical pulp (sometimes called groundwood pulp), thermo-mechanical pulp (TMP) and semi-chemical pulp.

Illustrative example(s)

- pulp mills, mechanical or semi-chemical (except those making paper or paperboard)
- wood pulp (e.g., mechanical, thermo-mechanical (TMP), semi-chemical), manufacturing

Exclusion(s)

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

322112 Chemical pulp mills CAN

This Canadian industry comprises establishments primarily engaged in manufacturing pulp from any material, using chemical methods. Kraft pulp is chemical pulp obtained from the sulphate or soda processes.

Inclusion(s)

- processing waste paper into pulp

Illustrative example(s)

- de-inking recovered paper
- pulp mills, chemical (except those making paper or paperboard)
- recycling paper (i.e., making pulp from waste and scrap paper)

Exclusion(s)

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

32212 Paper mills

This industry comprises establishments primarily engaged in manufacturing paper, other than paperboard. Establishments that manufacture paper in combination with pulp manufacture or paper converting, are included.

Exclusion(s)

- converting purchased paper and paperboard into paper bags and coated and treated paper products (see 322220 Paper bag and coated and treated paper manufacturing)

- converting purchased paper and paperboard into paper products other than paperboard containers, paper bags and coated and treated paper products (see 32229 Other converted paper product manufacturing)
- converting purchased paper into paperboard containers (see 32221 Paperboard container manufacturing)
- manufacturing pulp, but not making any paper or paperboard (see 32211 Pulp mills)

322121 Paper (except newsprint) mills US

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

Inclusion(s)

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

Illustrative example(s)

- building paper stock, manufacturing
- coated paper, made in paper mills
- diapers, disposable, made in paper mills
- facial tissues, made in paper mills
- fine paper stock, manufacturing
- looseleaf fillers and paper, made in paper mills
- paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills
- paper (except newsprint and uncoated groundwood), manufacturing
- sanitary paper products, made in paper mills

Exclusion(s)

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

322122 Newsprint mills US

This Canadian industry comprises establishments primarily engaged in manufacturing newsprint.

Inclusion(s)

- groundwood printing paper
- manufacturing newsprint in combination with pulp manufacture

Illustrative example(s)

- groundwood paper, uncoated, made in paper mills
- newsprint stock, manufacturing

32213 Paperboard mills

This industry comprises establishments primarily engaged in manufacturing paperboard. Establishments that manufacture paperboard in combination with pulp manufacture or paperboard converting, are included.

Exclusion(s)

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

322130 Paperboard mills US

This Canadian industry comprises establishments primarily engaged in manufacturing paperboard.

Inclusion(s)

- manufacturing paperboard in combination with pulp manufacture or paperboard converting

Illustrative example(s)

- cardboard stock, manufacturing
- corrugated boxes, made in paperboard mills
- paperboard products (e.g., containers), made in paperboard mills

Exclusion(s)

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

3222 Converted paper product manufacturing

This industry group comprises establishments primarily engaged in manufacturing paper products from purchased paper and paperboard.

Exclusion(s)

- manufacturing paper or paperboard, and converting it into paper or paperboard products (see 3221 Pulp, paper and paperboard mills)

32221 Paperboard container manufacturing

This industry comprises establishments primarily engaged in manufacturing paperboard containers, such as setup paperboard boxes, corrugated boxes, fibre boxes, cans and drums, and sanitary food containers, from purchased paperboard. These establishments use corrugating and cutting machinery to form paperboard into containers.

Exclusion(s)

- manufacturing paperboard and converting it into containers (see 322130 Paperboard mills)

322211 Corrugated and solid fibre box manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing corrugated and solid fibre boxes and related products, such as corrugated sheets, from purchased paperboard.

Illustrative example(s)

- containers, corrugated and solid fibreboard, made from purchased paper or paperboard
- corrugated paper, made from purchased paper or paperboard
- folding boxes, corrugated, made from purchased paper or paperboard
- pads, corrugated and solid fibreboard, made from purchased paper or paperboard
- pallets, corrugated and solid fibre, made from purchased paper or paperboard
- partitions, corrugated and solid fibre, made from purchased paper or paperboard

Exclusion(s)

- manufacturing paperboard and converting it into corrugated and fibre boxes (see 322130 Paperboard mills)

322212 Folding paperboard box manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing folding paperboard boxes, from purchased paperboard.

Illustrative example(s)

- cartons, folding (except milk), made from purchased paperboard
- folding boxes (except corrugated), made from purchased paperboard
- folding containers (except corrugated), made from purchased paperboard

Exclusion(s)

- manufacturing milk cartons (see 322219 Other paperboard container manufacturing)

- manufacturing paperboard and converting it into folding boxes (see 322130 Paperboard mills)

322219 Other paperboard container manufacturing ^{US}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing paperboard containers, such as setup paperboard boxes, fibre cans and drums, and sanitary food containers, from purchased paperboard.

Illustrative example(s)

- fibre cans and drums (i.e., fibre body, ends of any material), made from purchased paperboard
- food containers, sanitary (except folding), made from purchased paper or paperboard
- milk cartons, made from purchased paper or paperboard
- paper dishes (e.g., cups, plates), made from purchased paper or paperboard
- straws, drinking, made from purchased paper or paperboard

Exclusion(s)

- manufacturing paperboard and converting it into containers other than corrugated, solid fibre and folding boxes (see 322130 Paperboard mills)

32222 Paper bag and coated and treated paper manufacturing

This industry comprises establishments primarily engaged in manufacturing paper bags, and coated and treated paper and paperboard products, from purchased paper and other flexible film materials. The products produced in this industry may be made from a single layer; or from several layers laminated together. The laminated products may consist entirely of materials other than paper, such as plastic film and aluminum foil.

322220 Paper bag and coated and treated paper manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing paper bags, and coated and treated paper and paperboard products, from purchased paper and other flexible film materials.

Inclusion(s)

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

Illustrative example(s)

- aluminum foil laminates, made from purchased foil
- bags, made by laminating or coating combinations of purchased foil, paper and plastics
- coated and treated paper products, made from purchased paper
- coated board, made from purchased paperboard
- foil bags, made from purchased foil
- grocers' bags and sacks, made from purchased uncoated paper
- labels, gummed, made from purchased paper
- laminated gift wrap, made from purchased paper
- pressure sensitive paper and tape (except medical), made from purchased materials
- sacks, multiwall, made from purchased uncoated paper
- tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials
- wallpaper, made from purchased paper or other materials

Exclusion(s)

- manufacturing aluminum foil (see 331317 Aluminum rolling, drawing, extruding and alloying)
- manufacturing carbon paper (see 339940 Office supplies (except paper) manufacturing)
- manufacturing medical adhesive tape and plasters (see 339110 Medical equipment and supplies manufacturing)

- manufacturing metal foil containers, such as aluminum pie plates (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing paper and converting it into paper bags and coated and treated paper products (see 322121 Paper (except newsprint) mills)
- manufacturing plastic bags, entirely of plastic (see 326111 Plastic bag and pouch manufacturing)
- manufacturing sensitized photographic and blueprint paper (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing textile bags (see 314910 Textile bag and canvas mills)

32223 Stationery product manufacturing

This industry comprises establishments primarily engaged in manufacturing paper stationery products, used for writing, filing and similar applications.

322230 Stationery product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing paper stationery products, used for writing, filing and similar applications.

Illustrative example(s)

- cash register tapes, made from purchased paper
- envelopes (e.g., mailing, stationery), made from any material
- exercise books and pads, made from purchased paper
- file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard
- index and other die-cut cards, made from purchased cardboard
- looseleaf fillers and paper, made from purchased paper
- paper office supplies, made from purchased paper
- tablets and pads, made from purchased newsprint
- writing paper, cut sheet, made from purchased paper

Exclusion(s)

- manufacturing carbon paper and non-paper office supplies (see 339940 Office supplies (except paper) manufacturing)
- manufacturing paper and converting it into stationery products (see 322121 Paper (except newsprint) mills)
- manufacturing paperboard and converting it into stationery products (see 322130 Paperboard mills)

32229 Other converted paper product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing paper products from purchased paper and paperboard.

Exclusion(s)

- manufacturing paper and converting it into paper products (see 32212 Paper mills)
- manufacturing paperboard and converting it into paper products (see 322130 Paperboard mills)

322291 Sanitary paper product manufacturing ^{US}

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

Inclusion(s)

- manufacturing disposable sanitary products, such as tampons, from textile materials

Illustrative example(s)

- facial tissues, made from purchased paper

- sanitary napkins and tampons, made from purchased paper
- sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres
- serviettes or napkins, paper, made from purchased paper
- toilet paper, made from purchased paper
- towels, paper, made from purchased paper

322299 All other converted paper product manufacturing ^{US}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing converted paper products, from purchased paper.

Inclusion(s)

- manufacturing moulded pulp products, such as egg cartons

Illustrative example(s)

- cigarette paper, made from purchased paper
- confetti, made from purchased paper
- crepe paper, made from purchased paper
- die-cut paper products (except office supplies), made from purchased paper or paperboard
- insulating batts, fills or blankets, made from purchased paper
- moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing

Exclusion(s)

- die-cut office supply cards (e.g., index, library, time recording), made from purchased paper or paperboard (see 322230 Stationery product manufacturing)
- manufacturing paper, except newsprint, and converting it into paper products (see 322121 Paper (except newsprint) mills)
- manufacturing paperboard and converting it into paper products (see 322130 Paperboard mills)
- paper products, die-cut office supplies, made from purchased paper or paperboard (see 322230 Stationery product manufacturing)

323 Printing and related support activities

This subsector comprises establishments primarily engaged in printing and providing related support activities.

3231 Printing and related support activities

This industry group comprises establishments primarily engaged in printing and providing related support activities.

Exclusion(s)

- printing and publishing (see 5111 Newspaper, periodical, book and directory publishers)
- printing on textile fabrics (see 3133 Textile and fabric finishing and fabric coating)
- printing using simple electrostatic printers, such as office-type photocopiers (see 5614 Business support services)

32311 Printing

This industry comprises establishments primarily engaged in printing.

Exclusion(s)

- printing and publishing books and pamphlets (see 511130 Book publishers)
- printing and publishing calendars, art and greeting cards (see 511190 Other publishers)
- printing and publishing directories, including telephone (see 511140 Directory and mailing list publishers)
- printing and publishing newspapers (see 511110 Newspaper publishers)
- printing and publishing periodicals (see 511120 Periodical publishers)
- printing on textile fabrics (see 313310 Textile and fabric finishing)

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

323113 Commercial screen printing ^{US}

This Canadian industry comprises establishments primarily engaged in commercial printing using silk-screen printing equipment. Establishments in this Canadian industry typically have a pre-press capability, for example, to cut stencils. Typically, these establishments print on clothing; or produce paper documents of a graphical nature, such as pictures and large-format sign-type lettering.

Illustrative example(s)

- art works, screen printing without publishing
- glass, screen printing, for the trade
- posters, screen printing without publishing
- print shops, screen (except on textile fabrics), while you wait service
- printing on textile products (e.g., napkins, placemats, towels)
- screen printing on clothing (e.g., caps, T-shirts)
- screen printing paper documents (e.g., pictures, large-format banners), without publishing

Exclusion(s)

- silk-screen printing on textile fabrics (see 313310 Textile and fabric finishing)

323114 Quick printing ^{US}

This Canadian industry comprises establishments primarily engaged in commercial printing using small offset printers and/or non-impact printers. Establishments in this Canadian industry typically have a pre-press capability.

Exclusion(s)

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

323115 Digital printing ^{US}

This Canadian industry comprises establishments primarily engaged in digital printing. These establishments use computer-controlled non-impact (electrostatic, ink jet, spray jet) printing equipment. The image to be printed is input to the printer as a computer file (not simply scanned in and digitized by the printer itself). Establishments in this Canadian industry typically have extensive pre-press operations, including specialized scanners and colour-separation equipment. Typically, these establishments print documents of a high-resolution, graphical nature.

Illustrative example(s)

- digital printing shops (e.g., billboards, large format graphical materials and high resolution)

Exclusion(s)

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

323116 Manifold business forms printing ^{US}

This Canadian industry comprises establishments primarily engaged in printing manifold business forms.

Illustrative example(s)

- books (e.g., sales, cheque) and refills, manifold printing
- computer forms, manifold or continuous, printing
- printing manifold business or unit set forms (e.g., credit card slips)

323119 Other printing CAN

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

Illustrative example(s)

- advertising material (e.g., coupons, flyers), printing without publishing
- bank notes, printing
- books, printing without publishing
- business forms (except manifold), printing without publishing
- cards (e.g., business, greeting, playing, postcards, trading), printing without publishing
- commercial print shop (using multiple processes)
- job printing, lithographic and offset (except quick)
- magazines and periodicals, printing without publishing
- maps, printing without publishing
- offset printing (except manifold business forms, quick printing, textile fabrics), without publishing
- stationery, printing (except quick) on a job-order basis

Exclusion(s)

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

32312 Support activities for printing

This industry comprises establishments primarily engaged in providing support services to commercial printers, such as pre-press and bindery work.

323120 Support activities for printing

This Canadian industry comprises establishments primarily engaged in providing support services to commercial printers, such as pre-press and bindery work.

Illustrative example(s)

- book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade
- bookbinding, without printing
- colour separation services, for the printing trade
- engraving printing plates, for the printing trades
- photoengraving plate preparation services
- platemaking, for the printing trades
- postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping), on printed products
- prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)
- screens for printing, preparation services
- typesetting (i.e., computer-controlled, hand, machine), for the printing trade

324 Petroleum and coal product manufacturing

This subsector comprises establishments primarily engaged in transforming crude petroleum and coal into intermediate and end products. The dominant process is petroleum refining, which separates crude petroleum into components or fractions through such techniques as cracking and distillation.

Exclusion(s)

- manufacturing chemicals and chemical preparations from refined petroleum and coal products (see 325 Chemical manufacturing)

3241 Petroleum and coal product manufacturing

This industry group comprises establishments primarily engaged in transforming crude petroleum and coal into intermediate and end products. The dominant process is petroleum refining, which separates crude petroleum into components or fractions through such techniques as cracking and distillation.

32411 Petroleum refineries

This industry comprises establishments primarily engaged in refining crude petroleum. Petroleum refining involves the transformation of crude oil by such processes as cracking and distillation.

324110 Petroleum refineries

This Canadian industry comprises establishments primarily engaged in refining crude petroleum. Petroleum refining involves the transformation of crude oil by such processes as cracking and distillation.

Illustrative example(s)

- asphalt and asphaltic materials, made in petroleum refineries
- crude oil, refining
- diesel fuels, made in petroleum refineries
- fuel oils, made in petroleum refineries
- gasoline, made in petroleum refineries
- jet fuels, made in petroleum refineries
- lubricating oils and greases, made in petroleum refineries
- petrochemical feedstocks, made in petroleum refineries
- petrochemicals, made in petroleum refineries

Exclusion(s)

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

32412 Asphalt paving, roofing and saturated materials manufacturing

This industry comprises establishments primarily engaged in manufacturing asphalt paving materials; manufacturing roofing rolls, sheets and shingles, by saturating mats and felts with purchased asphalt or bituminous materials; and manufacturing roofing cements and coatings.

324121 Asphalt paving mixture and block manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing asphalt paving mixtures and blocks, from purchased asphalt, bituminous materials or coal tar.

Illustrative example(s)

- asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials
- coal tar paving materials, made from purchased coal tar

324122 Asphalt shingle and coating material manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing roofing rolls, sheets and shingles, by saturating mats and felts with purchased asphalt or bituminous materials; and manufacturing roofing cements and coatings.

Illustrative example(s)

- asphalt roofing coatings, made from purchased asphaltic materials
- asphalt saturated mats and felts, made from purchased asphaltic materials and paper
- asphalt shingles, made from purchased asphaltic materials
- asphalt siding, made from purchased asphaltic materials
- undercoating for motor vehicles, made from purchased asphaltic materials

Exclusion(s)

- manufacturing asphalt shingles and tar paper, from paper made in the same establishment (see 32212 Paper mills)

32419 Other petroleum and coal product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing petroleum and coal products. Establishments primarily engaged in re-refining used products are included.

324190 Other petroleum and coal product manufacturing CAN

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

Inclusion(s)

- re-refining used petroleum and coal products

Illustrative example(s)

- coke oven products (e.g., coke, gases, tars), made in coke oven establishments
- coke ovens
- fireplace logs, made from refined petroleum or coal
- lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
- motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum
- recycling (i.e., re-refining) used motor and lubricating oils
- waxes, petroleum, made from refined petroleum

325 Chemical manufacturing

This subsector comprises establishments primarily engaged in manufacturing chemicals and chemical preparations, from organic and inorganic raw materials.

Exclusion(s)

- beneficiating mineral ores (see 212 Mining and quarrying (except oil and gas))
- field processing of crude petroleum and natural gas (see 211 Oil and gas extraction)
- processing crude petroleum and coal (see 324 Petroleum and coal product manufacturing)
- smelting and refining ores and concentrates (see 331 Primary metal manufacturing)

3251 Basic chemical manufacturing

This industry group comprises establishments primarily engaged in manufacturing chemicals, using basic processes such as thermal cracking and distillation. Chemicals produced in this industry group are usually separate chemical elements or separate chemically-defined compounds.

32511 Petrochemical manufacturing

This industry comprises establishments primarily engaged in converting feedstocks derived from petroleum, or from petroleum and natural gas liquids, into petrochemicals. Some important processes used in petrochemical manufacturing include steam cracking and steam reforming. For the purpose of defining this industry, petrochemicals consist of acyclic (aliphatic) hydrocarbons and cyclic aromatic hydrocarbons.

325110 Petrochemical manufacturing

This Canadian industry comprises establishments primarily engaged in converting feedstocks derived from petroleum, or from petroleum and natural gas liquids, into petrochemicals. Some important processes used in petrochemical manufacturing include steam cracking and steam reforming. For the purpose of defining this industry, petrochemicals consist of acyclic (aliphatic) hydrocarbons and cyclic aromatic hydrocarbons.

Illustrative example(s)

- acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
- aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
- benzene, made from refined petroleum or natural gas liquids
- butane, made from refined petroleum or natural gas liquids
- ethane, made from refined petroleum or natural gas liquids
- ethylene (ethene), made from refined petroleum or natural gas liquids
- hexane, made from refined petroleum or natural gas liquids
- paraffins (alkanes), made from refined petroleum or natural gas liquids
- pentane, made from refined petroleum or natural gas liquids
- styrene, made from refined petroleum or natural gas liquids
- toluene, made from refined petroleum or natural gas liquids
- xylene, made from refined petroleum or natural gas liquids

Exclusion(s)

- converting petrochemicals into other basic chemicals (see 325190 Other basic organic chemical manufacturing)
- manufacturing acetylene (see 325120 Industrial gas manufacturing)
- manufacturing plastics resins and synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- refining crude petroleum into petrochemicals (see 324110 Petroleum refineries)

32512 Industrial gas manufacturing

This industry comprises establishments primarily engaged in manufacturing industrial organic and inorganic gases in compressed, liquid and solid forms.

325120 Industrial gas manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing industrial organic and inorganic gases in compressed, liquid and solid forms.

Illustrative example(s)

- acetylene, manufacturing
- argon, manufacturing
- carbon dioxide, manufacturing
- fluorocarbon gases, manufacturing
- helium, manufacturing
- hydrogen, manufacturing
- neon, manufacturing
- nitrogen, manufacturing
- oxygen, manufacturing

32513 Synthetic dye and pigment manufacturing

This industry comprises establishments primarily engaged in manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners.

325130 Synthetic dye and pigment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners.

Illustrative example(s)

- chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing
- colour pigments, inorganic (except bone, carbon and lamp black), manufacturing
- dyes, inorganic and synthetic organic, manufacturing
- food colouring, synthetic, manufacturing
- inorganic pigments (except carbon, bone and lamp black), manufacturing
- litharge, manufacturing
- titanium based pigments, manufacturing
- toners (except electrostatic, photographic), manufacturing

Exclusion(s)

- manufacturing animal or bone black, carbon and lamp black pigments (see 325189 All other basic inorganic chemical manufacturing)
- manufacturing paint (see 325510 Paint and coating manufacturing)
- manufacturing printing ink (see 325910 Printing ink manufacturing)
- manufacturing toners for photocopiers, laser printers and similar electrostatic printing devices (see 32599 All other chemical product manufacturing)
- manufacturing wood or coal tar distillation products used as dyeing materials (see 325190 Other basic organic chemical manufacturing)

32518 Other basic inorganic chemical manufacturing

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

Exclusion(s)

- manufacturing alumina (see 33131 Alumina and aluminum production and processing)
- manufacturing inorganic insecticidal, herbicidal and fungicidal preparations (see 325320 Pesticide and other agricultural chemical manufacturing)
- manufacturing nitrogenous and phosphoric fertilizers (see 32531 Fertilizer manufacturing)
- manufacturing photographic chemicals (see 32599 All other chemical product manufacturing)

325181 Alkali and chlorine manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing alkalies and chlorine, often using an electrolysis process.

Illustrative example(s)

- potassium hydroxide (i.e., caustic potash), manufacturing
- sodium bicarbonate (i.e., baking soda), manufacturing
- sodium carbonate (i.e., soda ash), manufacturing
- sodium hydroxide (i.e., caustic soda), manufacturing

Exclusion(s)

- manufacturing chlorine preparations for swimming pools (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing household bleaches (see 325610 Soap and cleaning compound manufacturing)
- manufacturing industrial bleaches (see 325189 All other basic inorganic chemical manufacturing)
- mining and preparing alkalies (see 212396 Potash mining)

325189 All other basic inorganic chemical manufacturing CAN

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

Illustrative example(s)

- ammonium chloride, manufacturing
- bleaching agents, inorganic, manufacturing
- carbides (e.g., boron, calcium, silicon, tungsten), manufacturing
- carbon, bone and lamp black pigments, manufacturing
- heavy water (i.e., deuterium oxide), manufacturing
- hydrogen peroxide, manufacturing
- iodine, crude or resublimed, manufacturing
- potassium salts, manufacturing
- radioactive elements, manufacturing
- sulphides and sulphites, manufacturing
- titanium dioxide, manufacturing
- zinc oxide, manufacturing

Exclusion(s)

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

32519 Other basic organic chemical manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing basic organic chemicals. Establishments primarily engaged in coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use are included. The main products of this class are vinyl chloride, methanol, alicyclic hydrocarbon, ethylene glycol, fatty acids and esters.

325190 Other basic organic chemical manufacturing MEX

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

Inclusion(s)

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

Illustrative example(s)

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

Exclusion(s)

- cannabis oil manufacturing (see 312310 Cannabis product manufacturing)

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

3252 Resin, synthetic rubber, and artificial and synthetic fibres and filaments manufacturing

This industry group comprises establishments primarily engaged in manufacturing polymers such as resins, synthetic rubber, and textile fibres and filaments. Polymerization of monomers into polymers, for example of styrene into polystyrene, is the basic process.

32521 Resin and synthetic rubber manufacturing

This industry comprises establishments primarily engaged in manufacturing synthetic resins, plastics materials and synthetic rubber from basic organic chemicals.

325210 Resin and synthetic rubber manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing synthetic resins, plastics materials and synthetic rubber from basic organic chemicals.

Illustrative example(s)

- elastomers, manufacturing
- ethylene-propylene rubber, manufacturing
- latex rubber, synthetic, manufacturing
- polyethylene resins, manufacturing
- polyethylene rubber, manufacturing
- polyethylene terephthalate (PET) resins, manufacturing
- polystyrene resins, manufacturing
- polyvinyl chloride (PVC) resins, manufacturing
- resins, plastics (except custom compounding purchased resins), manufacturing
- rosin (i.e., modified resins), manufacturing
- silicone rubber, manufacturing
- thermoplastic resins and plastics materials, manufacturing

Exclusion(s)

- manufacturing plastics adhesives (see 325520 Adhesive manufacturing)
- manufacturing rubber processing chemicals and plasticizers except from separate chemical elements or compounds; custom compounding of resins produced elsewhere (see 32599 All other chemical product manufacturing)

- manufacturing rubber processing chemicals and plasticizers, from separate chemical elements or compounds (see 325190 Other basic organic chemical manufacturing)
- processing rubber into intermediate or final products (see 3262 Rubber product manufacturing)

32522 Artificial and synthetic fibres and filaments manufacturing

This industry comprises establishments primarily engaged in manufacturing artificial and synthetic fibres and filaments in the form of monofilament, filament yarn, staple or tow. Artificial fibres are made from organic polymers derived from natural raw materials, mainly cellulose. Synthetic fibres are generally derived from petrochemicals. Establishments that both manufacture and texture fibres are included.

325220 Artificial and synthetic fibres and filaments manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing artificial and synthetic fibres and filaments in the form of monofilament, filament yarn, staple or tow. Artificial fibres are made from organic polymers derived from natural raw materials, mainly cellulose. Synthetic fibres are generally derived from petrochemicals.

Inclusion(s)

- manufacturing and texturing fibres

Illustrative example(s)

- alginate fibres, manufacturing
- cellophane film or sheet, manufacturing
- cellulose acetate fibres and filaments, manufacturing
- nylon fibres and filaments, manufacturing
- polyester fibres and filaments, manufacturing
- polyethylene terephthalate (PET) fibres and filaments, manufacturing
- protein fibres and filaments, manufacturing
- rayon fibres and filaments, manufacturing
- yarn, monofilament, man-made, manufacturing and texturizing

Exclusion(s)

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

3253 Pesticide, fertilizer and other agricultural chemical manufacturing

This industry group comprises establishments primarily engaged in manufacturing agricultural chemicals, including nitrogenous and phosphoric fertilizer materials; mixed fertilizers; and agricultural and household pest control chemicals.

32531 Fertilizer manufacturing

This industry comprises establishments primarily engaged in manufacturing nitrogenous or phosphoric fertilizer materials and mixing these ingredients into fertilizers; and in purchasing ingredients and mixing them into fertilizers. Establishments engaged in the manufacture of phosphoric acid, urea, ammonia and nitric acid, whether or not for use as a fertilizer material, are included.

Exclusion(s)

- manufacturing agricultural lime products (see 327410 Lime manufacturing)
- mining potash (see 212396 Potash mining)

325313 Chemical fertilizer (except potash) manufacturing CAN

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

Inclusion(s)

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

Illustrative example(s)

- ammonia (i.e., anhydrous or ammonium hydroxide), manufacturing
- ammonium and diammonium phosphates, manufacturing
- ammonium nitrate, manufacturing
- ammonium sulphate, manufacturing
- fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials
- fertilizers, natural organic (except compost), manufacturing
- nitrogenous fertilizer materials, manufacturing
- phosphatic fertilizer materials, manufacturing
- phosphoric acid, manufacturing
- superphosphates, manufacturing
- urea, manufacturing

Exclusion(s)

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

325314 Mixed fertilizer manufacturing US

This Canadian industry comprises establishments primarily engaged in mixing ingredients produced elsewhere into fertilizers.

Illustrative example(s)

- mixing purchased fertilizer materials
- nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials
- potting soil, manufacturing
- production of compost from organic waste

32532 Pesticide and other agricultural chemical manufacturing

This industry comprises establishments primarily engaged in manufacturing agricultural chemicals, except fertilizers. Establishments engaged in manufacturing household pest control products are included.

325320 Pesticide and other agricultural chemical manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing agricultural chemicals, except fertilizers.

Inclusion(s)

- manufacturing household pest control products

Illustrative example(s)

- fungicides, manufacturing
- herbicides, manufacturing
- insecticides, manufacturing
- pesticides, manufacturing
- plant growth regulators, manufacturing

- rodenticides, manufacturing
- soil conditioning preparations, manufacturing
- tick and flea powder or spray, manufacturing

Exclusion(s)

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

3254 Pharmaceutical and medicine manufacturing

This industry group comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use. Establishments in this industry may undertake one or more of several processes, including basic processes, such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments.

32541 Pharmaceutical and medicine manufacturing

This industry comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use. Establishments in this industry may undertake one or more of several processes, including basic processes, such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments.

325410 Pharmaceutical and medicine manufacturing ^{CAN}

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

Inclusion(s)

- undertaking one or more of several basic processes such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments

Illustrative example(s)

- anesthetic preparations (general and local), manufacturing
- blood derivatives, manufacturing
- botanical and herb grinding and milling (i.e., for medicinal use)
- contact lens solutions, manufacturing
- medicinal chemicals, uncompounded, manufacturing
- nutraceuticals, botanical based, manufacturing
- topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing
- vaccines (i.e., bacterial, viral), manufacturing
- veterinary medicinal preparations, manufacturing
- vitamin preparations, manufacturing
- water decontamination or purification tablets, manufacturing

Exclusion(s)

- manufacturing food and beverage supplements and substitutes (classified in the industry of the specified product) (see <<<)
- manufacturing of cannabis for medical use (see 312310 Cannabis product manufacturing)

3255 Paint, coating and adhesive manufacturing

This industry group comprises establishments primarily engaged in manufacturing paints, coatings and adhesives.

32551 Paint and coating manufacturing

This industry comprises establishments primarily engaged in mixing pigments, solvents and binders into paints, stains and other coatings; and manufacturing related products.

325510 Paint and coating manufacturing

This Canadian industry comprises establishments primarily engaged in mixing pigments, solvents and binders into paints, stains and other coatings; and manufacturing related products.

Illustrative example(s)

- dopes, paint and lacquer, manufacturing
- frit, manufacturing
- glaziers' putty, manufacturing
- latex paints (i.e., water-based), manufacturing
- paint and varnish removers, manufacturing
- paintbrush cleaners, manufacturing
- paints, oil and alkyd vehicle, manufacturing
- stains (except biological), manufacturing
- varnishes, manufacturing
- water repellent coatings for wood, concrete and masonry, manufacturing
- wood fillers, manufacturing

Exclusion(s)

- manufacturing artists' paints (see 339940 Office supplies (except paper) manufacturing)
- manufacturing biological stains (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing caulking compounds (see 325520 Adhesive manufacturing)
- manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing turpentine (see 325190 Other basic organic chemical manufacturing)

32552 Adhesive manufacturing

This industry comprises establishments primarily engaged in manufacturing glue, adhesives and related products.

325520 Adhesive manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing glue, adhesives and related products.

Illustrative example(s)

- adhesives (except asphalt, dental, gypsum-based), manufacturing
- caulking compounds (except gypsum-based), manufacturing
- epoxy adhesives, manufacturing
- joint compounds (except gypsum-based), manufacturing
- pipe sealing compounds, manufacturing
- rubber cement, manufacturing
- starch glues, manufacturing

Exclusion(s)

- manufacturing dental material (e.g., impression compounds, cements, glues, plaster, wax) (see 339110 Medical equipment and supplies manufacturing)

- manufacturing denture adhesives (see 325620 Toilet preparation manufacturing)
- manufacturing gypsum-based caulking compounds, joint compounds and patching plaster (see 327420 Gypsum product manufacturing)
- manufacturing roofing cement (see 324122 Asphalt shingle and coating material manufacturing)

3256 Soap, cleaning compound and toilet preparation manufacturing

This industry group comprises establishments primarily engaged in manufacturing soap and other cleaning compounds and toilet preparations.

32561 Soap and cleaning compound manufacturing

This industry comprises establishments primarily engaged in manufacturing soap and other cleaning compounds.

325610 Soap and cleaning compound manufacturing MEX

This Canadian industry comprises establishments primarily engaged in manufacturing soap and other cleaning compounds.

Illustrative example(s)

- air fresheners, manufacturing
- bleaches, formulated for household use, manufacturing
- cleaning and polishing preparations, manufacturing
- detergents (e.g., dishwashing, industrial, laundry), manufacturing
- drain pipe cleaners, manufacturing
- drycleaning preparations, manufacturing
- fabric softeners, manufacturing
- finishing agents, textile and leather, manufacturing
- polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing
- soaps (e.g., bar, chip, powder), manufacturing
- surface active agents, manufacturing
- toothpastes, gels and tooth powders, manufacturing

Exclusion(s)

- manufacturing industrial bleaches (see 325189 All other basic inorganic chemical manufacturing)
- manufacturing shampoos and shaving preparations (see 325620 Toilet preparation manufacturing)

32562 Toilet preparation manufacturing

This industry comprises establishments primarily engaged in preparing, blending and compounding toilet preparations.

325620 Toilet preparation manufacturing

This Canadian industry comprises establishments primarily engaged in preparing, blending and compounding toilet preparations.

Illustrative example(s)

- bath salts, manufacturing
- dental floss, manufacturing
- deodorants, personal, manufacturing
- dyes, hair, manufacturing
- face creams (e.g., cleansing, moisturizing), manufacturing
- hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing
- make-up (i.e., cosmetics), manufacturing
- perfumes, manufacturing

- shaving preparations (e.g., creams, gels, lotions, powders), manufacturing
- sunscreen and suntan lotions and oils, manufacturing

Exclusion(s)

- manufacturing medicated mouthwashes (see 325410 Pharmaceutical and medicine manufacturing)
- manufacturing toothpaste (see 325610 Soap and cleaning compound manufacturing)

3259 Other chemical product manufacturing

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

32591 Printing ink manufacturing

This industry comprises establishments primarily engaged in manufacturing printing inks and ink jet inks, whether black or coloured. Establishments engaged in the manufacture of ink jet cartridges are included.

325910 Printing ink manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing printing inks and ink jet inks, whether black or coloured.

Inclusion(s)

- manufacturing of ink jet cartridges

Exclusion(s)

- manufacturing toners for photocopiers, laser printers and similar electrostatic printing devices (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing writing, drawing and stamping ink (see 325999 All other miscellaneous chemical product manufacturing)
- recycling ink jet cartridges (see 811210 Electronic and precision equipment repair and maintenance)

32592 Explosives manufacturing

This industry comprises establishments primarily engaged in manufacturing explosive preparations, detonators for explosives, and explosive devices, except ammunition.

325920 Explosives manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing explosive preparations, detonators for explosives, and explosive devices, except ammunition.

Illustrative example(s)

- azides explosive materials, manufacturing
- blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing
- detonators (except ammunition), manufacturing
- dynamite, manufacturing
- fuses, detonating and safety, manufacturing
- gunpowder, manufacturing
- nitroglycerin explosive materials, manufacturing
- trinitrotoluene (TNT), manufacturing

Exclusion(s)

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

32599 All other chemical product manufacturing

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

325991 Custom compounding of purchased resins ^{US}

This Canadian industry comprises establishments primarily engaged in the custom mixing and blending of purchased plastics resins; and compounding plastics resins from recycled plastics products.

Illustrative example(s)

- custom compounding (i.e., blending and mixing) of purchased plastics resins

Exclusion(s)

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

325999 All other miscellaneous chemical product manufacturing ^{CAN}

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

Illustrative example(s)

- activated carbon and charcoal, manufacturing
- activated clays, earths and other mineral products, manufacturing
- aerosol can filling, on a job order or contract basis
- distilled water, manufacturing
- essential oils, natural, manufacturing
- fireworks, manufacturing
- hydraulic fluids, synthetic, manufacturing
- inks (e.g., drawing, stamping, writing), manufacturing
- photographic chemicals, manufacturing
- solvents recovery service, on a contract or fee basis
- toner cartridges, manufacturing or rebuilding
- toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing
- water softeners, manufacturing

Exclusion(s)

- manufacturing hair tints and dyes (see 325620 Toilet preparation manufacturing)
- mining and processing of table salt and processing purchased salt into table salt (see 311940 Seasoning and dressing manufacturing)

326 Plastics and rubber products manufacturing

This subsector comprises establishments primarily engaged in making goods by processing raw rubber and plastics materials. Rubber and plastics-based activities are combined in the same subsector because the technical properties of these polymers are related.

Generally, establishments classified in this subsector manufacture products made of just one material, rubber or plastics, with the major exception of tire manufacturing.

Exclusion(s)

- compounding plastics resins from recycled materials (see 325991 Custom compounding of purchased resins)
- manufacturing synthetic resins from basic organic chemicals (see 325210 Resin and synthetic rubber manufacturing)

3261 Plastic product manufacturing

This industry group comprises establishments primarily engaged in manufacturing intermediate or final products from plastics resins, using such processes as compression moulding, extrusion moulding, injection moulding, blow moulding and casting. The production process in most of these industries is such that a wide variety of products can be produced. The plastics resins used by these establishments may be new or recycled.

Exclusion(s)

- manufacturing laminated film, sheet and bags of plastic combined with other materials (see 3222 Converted paper product manufacturing)
- manufacturing plastic hose and belting (see 3262 Rubber product manufacturing)

32611 Plastic packaging materials and unlaminated film and sheet manufacturing

This industry comprises establishments primarily engaged in converting plastic resins into unsupported plastic films, sheets and bags and those that form, coat or laminate unsupported plastic films and sheets into unsupported plastic bags.

Exclusion(s)

- manufacturing plastic blister and bubble packaging (see 326198 All other plastic product manufacturing)

326111 Plastic bag and pouch manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic bags and those that only form, coat or laminate plastic or cellulose films and sheets into unsupported plastic bags.

Inclusion(s)

- manufacturing and printing on bags

Exclusion(s)

- manufacturing bags of plastic coated or laminated with other materials (see 322220 Paper bag and coated and treated paper manufacturing)

326114 Plastic film and sheet manufacturing ^{CAN}

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

Illustrative example(s)

- acrylic film and unlaminated sheet, manufacturing
- photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
- plastics film and unlaminated sheet, manufacturing
- polyethylene film and unlaminated sheet, manufacturing

Exclusion(s)

- manufacturing film or sheet of plastic coated or laminated with other materials (see 322220 Paper bag and coated and treated paper manufacturing)
- manufacturing laminated plastic sheets (see 326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing)
- manufacturing sensitized film (e.g., camera, motion picture, X-ray) (see 325999 All other miscellaneous chemical product manufacturing)

32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing

This industry comprises establishments primarily engaged in manufacturing unsupported plastic profile shapes or plastic pipes and pipe fittings.

Exclusion(s)

- manufacturing non-current-carrying plastic conduit (see 33593 Wiring device manufacturing)
- manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
- manufacturing plastic plumbing fixtures (see 32619 Other plastic product manufacturing)

326121 Unlaminated plastic profile shape manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic profile shapes, except films, sheets and bags.

Illustrative example(s)

- lay flat tubing, plastics, manufacturing
- profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing
- sausage casings, plastics, manufacturing

Exclusion(s)

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

326122 Plastic pipe and pipe fitting manufacturing ^{US}

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

Exclusion(s)

- manufacturing non-current-carrying plastic conduit (see 335930 Wiring device manufacturing)
- manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
- manufacturing plastic plumbing fixtures (see 326191 Plastic plumbing fixture manufacturing)
- manufacturing unsupported plastic tubing (see 326121 Unlaminated plastic profile shape manufacturing)

32613 Laminated plastic plate, sheet (except packaging), and shape manufacturing

This industry comprises establishments primarily engaged in laminating plastic profile shapes, such as plates, sheets and rods. The lamination process generally involves bonding or impregnating profiles with plastics resins and compressing them under heat.

Exclusion(s)

- manufacturing unsupported laminated plastic film, sheets and bags (see 32611 Plastic packaging materials and unlaminated film and sheet manufacturing)

326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing

This Canadian industry comprises establishments primarily engaged in laminating plastic profile shapes, such as plates, sheets and rods. The lamination process generally involves bonding or impregnating profiles with plastics resins and compressing them under heat.

Illustrative example(s)

- profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing
- window sheeting, laminated plastics, manufacturing

Exclusion(s)

- manufacturing laminated plastic plate, sheet and shape for packaging (see 32611 Plastic packaging materials and unlaminated film and sheet manufacturing)

32614 Polystyrene foam product manufacturing

This industry comprises establishments primarily engaged in converting polystyrene resins into foam products.

326140 Polystyrene foam product manufacturing

This Canadian industry comprises establishments primarily engaged in converting polystyrene resins into foam products.

Illustrative example(s)

- coolers or ice chests, polystyrene foam, manufacturing
- dinnerware, polystyrene foam, manufacturing
- expanded polystyrene products, manufacturing
- food containers, polystyrene foam, manufacturing
- profile shapes, polystyrene foam, manufacturing
- thermal insulation, polystyrene foam, manufacturing

32615 Urethane and other foam product (except polystyrene) manufacturing

This industry comprises establishments primarily engaged in converting plastics resins, other than polystyrene, into foam products.

326150 Urethane and other foam product (except polystyrene) manufacturing

This Canadian industry comprises establishments primarily engaged in converting plastics resins, other than polystyrene, into foam products.

Illustrative example(s)

- ice chests or coolers, foam plastics (except polystyrene), manufacturing
- insulation and cushioning, foam plastics (except polystyrene), manufacturing
- polyurethane foam products, manufacturing
- shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing
- underlay, carpet and rug, foam plastics (except polystyrene), manufacturing

Exclusion(s)

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

32616 Plastic bottle manufacturing

This industry comprises establishments primarily engaged in blow moulding or casting plastic bottles.

326160 Plastic bottle manufacturing

This Canadian industry comprises establishments primarily engaged in blow moulding or casting plastic bottles.

Exclusion(s)

- manufacturing plastic containers, other than bottles (see 326198 All other plastic product manufacturing)

32619 Other plastic product manufacturing

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

326191 Plastic plumbing fixture manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing plastic plumbing fixtures.

Illustrative example(s)

- bathtubs, plastics, manufacturing
- cultured marble plumbing fixtures, manufacturing
- flush tanks, plastics, manufacturing
- plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
- portable toilets, plastics, manufacturing
- sinks, plastics, manufacturing
- toilet fixtures, plastics, manufacturing

Exclusion(s)

- manufacturing plastic pipes and pipe fittings (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing refrigerated drinking fountains (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)

326193 Motor vehicle plastic parts manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing plastic parts for motor vehicles. These parts are produced by basic plastics processes, such as moulding and extrusion, without further fabrication or assembly.

Illustrative example(s)

- fibreglass automobile body skins, manufacturing
- hardware, plastics, motor vehicle, manufacturing
- motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing
- plastics extrusions and mouldings, for making automobile parts, manufacturing
- trim, motor vehicle, plastic mouldings and extrusions, manufacturing

326196 Plastic window and door manufacturing CAN

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

Illustrative example(s)

- fibreglass window and door manufacturing
- vinyl window and door manufacturing

Exclusion(s)

- manufacturing plastic covered wood windows and doors (see 321911 Wood window and door manufacturing)

326198 All other plastic product manufacturing CAN

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

Illustrative example(s)

- closures, plastics, manufacturing
- combs, plastics, manufacturing
- containers, plastics (except foam; bottles and bags), manufacturing
- floor tiles (i.e., linoleum, rubber, vinyl), manufacturing
- hardware (except motor vehicle), plastics, manufacturing
- lamp shades, plastics, manufacturing
- packaging, plastics (e.g., blister, bubble), manufacturing
- plastics counter tops, not fabricated at the construction site, manufacturing
- resilient floor coverings (e.g., sheet, tile), manufacturing
- swimming pool covers and liners, plastic, manufacturing
- tableware, plastics (except foam), manufacturing

Exclusion(s)

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

3262 Rubber product manufacturing

This industry group comprises establishments primarily engaged in processing natural, synthetic or reclaimed rubber materials into intermediate or final products using such processes as vulcanizing, cementing, moulding, extruding and lathe-cutting.

32621 Tire manufacturing

This industry comprises establishments primarily engaged in manufacturing tires and inner tubes from natural and synthetic rubber; and retreading or rebuilding tires.

326210 Tire manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing tires and inner tubes from natural and synthetic rubber; and retreading or rebuilding tires.

Illustrative example(s)

- inner tubes, manufacturing
- motor vehicle tires, manufacturing
- tire retreading, recapping or rebuilding
- tread rubber (e.g., camelback), manufacturing

Exclusion(s)

- manufacturing synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- repairing tires (see 811199 All other automotive repair and maintenance)

- retailing and repairing tires (see 441320 Tire dealers)

32622 Rubber and plastic hose and belting manufacturing

This industry comprises establishments primarily engaged in manufacturing rubber and plastic hose (reinforced) and belting from natural and synthetic rubber and/or plastics resins.

326220 Rubber and plastic hose and belting manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing rubber and plastic hose (reinforced) and belting from natural and synthetic rubber and/or plastics resins.

Illustrative example(s)

- belting, rubber (e.g., conveyor, elevator, transmission), manufacturing
- fan belts, rubber or plastic, manufacturing
- hose, rubberized fabric, manufacturing
- pneumatic hose, without fittings, rubber or plastic, manufacturing
- transmission belts, rubber, manufacturing
- V-belts, plastics, manufacturing

Exclusion(s)

- manufacturing belts and hose fitting, cast iron (see 331511 Iron foundries)
- manufacturing belts and hose fitting, metal (see 332910 Metal valve manufacturing)
- manufacturing belts and hose fitting, plastic (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing hydraulic hose fitting, cast iron (see 331511 Iron foundries)
- manufacturing hydraulic hose fitting, metal (see 332910 Metal valve manufacturing)
- manufacturing hydraulic hose fitting, plastic (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing plastic tubing and pipe (see 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing)
- manufacturing rubber tubing (see 326290 Other rubber product manufacturing)

32629 Other rubber product manufacturing

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

326290 Other rubber product manufacturing MEX

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

Illustrative example(s)

- birth control devices (e.g., diaphragms), rubber, manufacturing
- erasers, rubber, or rubber and abrasive combined, manufacturing
- mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing
- pipe, hard rubber, manufacturing
- prophylactics (i.e., condoms), rubber, manufacturing
- reclaiming rubber from waste or scrap
- roofing (e.g., single-ply rubber membrane), manufacturing
- rubber bands, manufacturing
- stair treads, rubber, manufacturing
- thread, rubber (except fabric covered), manufacturing
- toy inflatable rubber swimming pool rafts, manufacturing
- weatherstripping, rubber, manufacturing

Exclusion(s)

- rubberizing fabric (see 313320 Fabric coating)

327 Non-metallic mineral product manufacturing

This subsector comprises establishments primarily engaged in manufacturing non-metallic mineral products. These establishments cut, grind, shape and finish granite, marble, limestone, slate and other stone; mix non-metallic minerals with chemicals and other additives; and heat non-metallic mineral preparations to make products, such as bricks, refractories, ceramic products, cement and glass.

Exclusion(s)

- beneficiating non-metallic minerals (see 212 Mining and quarrying (except oil and gas))

3271 Clay product and refractory manufacturing

This industry group comprises establishments primarily engaged in manufacturing pottery, ceramic and structural clay products.

32711 Pottery, ceramics and plumbing fixture manufacturing

This industry comprises establishments primarily engaged in shaping, moulding, glazing and firing pottery, ceramics and plumbing fixtures. These products may be made of clay or other materials with similar properties. Establishments that fire and decorate white china (whiteware) for the trade are included.

327110 Pottery, ceramics and plumbing fixture manufacturing ^{US}

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

Inclusion(s)

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

Illustrative example(s)

- bathroom accessories, vitreous china and earthenware, manufacturing
- china tableware, vitreous, manufacturing
- electrical insulators, porcelain, manufacturing
- garden pottery, manufacturing
- kitchenware, china, earthenware, pottery or stoneware, manufacturing
- plumbing fixtures, vitreous china, manufacturing
- pottery products, manufacturing

32712 Clay building material and refractory manufacturing

This industry comprises establishments primarily engaged in shaping, moulding, baking, burning and hardening building materials and refractories. These products may be made of clay or other materials with similar properties.

327120 Clay building material and refractory manufacturing ^{US}

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

Inclusion(s)

- building material and refractories made of clay or other materials with similar properties

Illustrative example(s)

- ceramic tile, floor and wall, manufacturing
- clay brick, manufacturing
- flue lining, clay, manufacturing
- refractories (e.g., block, brick, mortar, tile), manufacturing
- refractory cement and mortar, manufacturing
- structural clay tile, manufacturing

3272 Glass and glass product manufacturing

This industry group comprises establishments primarily engaged in manufacturing glass and glass products.

32721 Glass and glass product manufacturing

This industry comprises establishments primarily engaged in manufacturing glass and glass products.

Exclusion(s)

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

327214 Glass manufacturing CAN

This Canadian industry comprises establishments primarily engaged in making glass from sand and cullet.

Inclusion(s)

- making glass products
- manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres

Illustrative example(s)

- Christmas tree ornaments, glass, made in glass-making plants
- containers packaging, bottling and canning, made in glass-making plants
- flat glass (e.g., float, plate), made in glass-making plants
- glass blocks and bricks, made in glass-making plants
- glass yarn, made in glass-making plants
- insulating glass, sealed units, made in glass-making plants
- optical fibres, strands, bundles and cables, unsheathed, made in glass-making plants
- safety glass (including motor vehicle), made in glass-making plants
- stained glass and stained glass products, made in glass-making plants

Exclusion(s)

- manufacturing optical fibre cable, made of individually sheathed glass strands (see 335920 Communication and energy wire and cable manufacturing)

327215 Glass product manufacturing from purchased glass US

This Canadian industry comprises establishments primarily engaged in remelting, pressing, blowing or otherwise shaping purchased glass.

Illustrative example(s)

- containers for packaging, bottling and canning, made from purchased glass
- insulating glass, sealed units, made from purchased glass
- lamp shades, made from purchased glass
- mirrors, framed or unframed, made from purchased glass

- optical fibres, strands, bundles and cables, unsheathed, made from purchased glass
- safety glass (including motor vehicle), made from purchased glass
- stained glass and stained glass products, made from purchased glass

3273 Cement and concrete product manufacturing

This industry group comprises establishments primarily engaged in manufacturing hydraulic cement, ready-mix concrete, concrete bricks, pipes and blocks, and other concrete products.

32731 Cement manufacturing

This industry comprises establishments primarily engaged in the production of clinker and subsequent grinding of clinker using either dry or wet production processes.

327310 Cement manufacturing

This Canadian industry comprises establishments primarily engaged in the production of clinker and subsequent grinding of clinker using either dry or wet production processes.

Illustrative example(s)

- cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing
- manufacturing dry-batched ready-mix concrete

Exclusion(s)

- manufacturing refractory cements (see 32712 Clay building material and refractory manufacturing)

32732 Ready-mix concrete manufacturing

This industry comprises establishments primarily engaged in mixing together water, cement, sand, gravel or crushed stone to make concrete, and delivering it to a purchaser in a plastic or unhardened state.

327320 Ready-mix concrete manufacturing

This Canadian industry comprises establishments primarily engaged in mixing together water, cement, sand, gravel or crushed stone to make concrete, and delivering it to a purchaser in a plastic or unhardened state.

Illustrative example(s)

- concrete batch plants (including temporary)
- ready-mix concrete manufacturing and distribution

Exclusion(s)

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

32733 Concrete pipe, brick and block manufacturing

This industry comprises establishments primarily engaged in manufacturing concrete pipes, bricks and blocks from a mixture of cement, water and aggregate.

327330 Concrete pipe, brick and block manufacturing ^{MEX}

This Canadian industry comprises establishments primarily engaged in manufacturing concrete pipes, bricks and blocks from a mixture of cement, water and aggregate.

Illustrative example(s)

- blocks, concrete and cinder (i.e., clinker), manufacturing
- bricks, concrete, manufacturing
- paving blocks, concrete, manufacturing
- pipe, concrete, manufacturing
- precast concrete blocks, pipes and bricks, manufacturing
- prestressed concrete blocks, bricks and pipes, manufacturing

32739 Other concrete product manufacturing

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

327390 Other concrete product manufacturing ^{US}

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

Illustrative example(s)

- catch basin covers, concrete, manufacturing
- floor slabs, precast concrete, manufacturing
- furniture, concrete (e.g., benches, tables), manufacturing
- poles, concrete, manufacturing
- precast concrete products (except block, brick, pipe), manufacturing
- prestressed concrete products (except block, brick, pipe), manufacturing
- roofing tile, concrete, manufacturing
- storage tanks, concrete, manufacturing
- terrazzo products, precast (except block, brick and pipe), manufacturing

Exclusion(s)

- manufacturing precast and prestressed concrete blocks, bricks and pipes (see 327330 Concrete pipe, brick and block manufacturing)
- manufacturing precast terrazzo block, brick and pipe (see 327330 Concrete pipe, brick and block manufacturing)

3274 Lime and gypsum product manufacturing

This industry group comprises establishments primarily engaged in manufacturing lime and gypsum products.

32741 Lime manufacturing

This industry comprises establishments primarily engaged in manufacturing quicklime, hydrated lime and dead-burned dolomite by crushing, screening and roasting limestone, dolomite shells or other sources of calcium carbonate.

327410 Lime manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing quicklime, hydrated lime and dead-burned dolomite by crushing, screening and roasting limestone, dolomite shells or other sources of calcium carbonate.

Illustrative example(s)

- lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing

32742 Gypsum product manufacturing

This industry comprises establishments primarily engaged in manufacturing products composed wholly or chiefly of gypsum.

327420 Gypsum product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing products composed wholly or chiefly of gypsum.

Illustrative example(s)

- art goods (e.g., gypsum, plaster of Paris), manufacturing
- drywall cement and panels, gypsum-based, manufacturing
- gypsum building products, manufacturing
- joint compounds, gypsum-based, manufacturing
- ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing
- plaster, gypsum, manufacturing
- wallboard, gypsum, manufacturing

3279 Other non-metallic mineral product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing non-metallic mineral products.

32791 Abrasive product manufacturing

This industry comprises establishments primarily engaged in manufacturing abrasive grinding wheels, abrasive-coated materials and other abrasive products.

327910 Abrasive product manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing abrasive grinding wheels, abrasive-coated materials and other abrasive products.

Illustrative example(s)

- artificial corundum, manufacturing
- polishing and grinding wheels, manufacturing
- sandpaper, manufacturing
- silicon carbide abrasives, manufacturing
- steel shot abrasives, manufacturing

Exclusion(s)

- manufacturing metallic scouring sponges and soap-impregnated scouring pads (see 332999 All other miscellaneous fabricated metal product manufacturing)

32799 All other non-metallic mineral product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing non-metallic mineral products.

327990 All other non-metallic mineral product manufacturing ^{CAN}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing non-metallic mineral products.

Illustrative example(s)

- dimension stone for buildings, manufacturing
- dry mix concrete, manufacturing
- fibreglass insulation products, manufacturing
- mica products, manufacturing
- mineral wool products (e.g., board, insulation, tile), manufacturing
- monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing
- pulpits, stone, manufacturing
- stone, cut products (e.g., blocks, statuary), manufacturing
- stucco and stucco products, manufacturing
- synthetic stones, for gem stones and industrial use, manufacturing
- tile, acoustical, mineral wool, manufacturing

Exclusion(s)

- finishing and engraving monuments and tombstones (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- manufacturing asbestos brake and clutch linings (see 336340 Motor vehicle brake system manufacturing)
- manufacturing asbestos gaskets and gasket materials (see 33999 All other miscellaneous manufacturing)
- manufacturing pumice and pumicite abrasives (see 327910 Abrasive product manufacturing)
- manufacturing, working and setting synthetic precious or semiprecious stones for jewellery uses (see 339910 Jewellery and silverware manufacturing)

331 Primary metal manufacturing

This subsector comprises establishments primarily engaged in smelting and refining ferrous and non-ferrous metals from ore, pig or scrap in blast or electric furnaces. Metal alloys are made with the introduction of other chemical elements. The output of smelting and refining, usually in ingot form, is used in rolling and drawing operations to produce sheet, strip, bars, rods and wire, and in molten form to produce castings and other basic metal products.

Exclusion(s)

- manufacturing metal forgings or stampings (see 332 Fabricated metal product manufacturing)

3311 Iron and steel mills and ferro-alloy manufacturing

This industry group comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. These establishments may cast ingots only, or also produce iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products. Electric arc furnace mini-mills are included. Establishments primarily engaged in producing ferro-alloys are also included.

33111 Iron and steel mills and ferro-alloy manufacturing

This industry comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. These establishments may cast ingots only, or also produce iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products. Electric arc furnace mini-mills are included. Establishments primarily engaged in producing ferro-alloys are also included.

331110 Iron and steel mills and ferro-alloy manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron.

Inclusion(s)

- operation of electric arc furnace mini-mills

- producing ferro-alloys
- producing iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products or casting ingots only

Illustrative example(s)

- blast furnaces
- direct reduction of iron ore
- electric arc furnace steel mills
- iron ore recovery from open hearth slag
- reclaiming iron and steel scrap from slag

Exclusion(s)

- manufacturing iron and steel basic shapes by cold-rolling purchased metal, or drawing wire from purchased bars, rod or wire (see 33122 Rolling and drawing of purchased steel)
- manufacturing iron and steel pipe and tube, from purchased metal (see 331210 Iron and steel pipes and tubes manufacturing from purchased steel)
- operating coke ovens (see 324190 Other petroleum and coal product manufacturing)

3312 Steel product manufacturing from purchased steel

This industry group comprises establishments primarily engaged in manufacturing iron and steel pipe and tube, drawing steel wire, and rolling steel shapes, from purchased steel.

33121 Iron and steel pipes and tubes manufacturing from purchased steel

This industry comprises establishments primarily engaged in the production of welded or seamless iron and steel pipes and tubes, and heavy, rivetted steel pipes, from purchased steel.

331210 Iron and steel pipes and tubes manufacturing from purchased steel

This Canadian industry comprises establishments primarily engaged in the production of welded or seamless iron and steel pipes and tubes, and heavy, rivetted steel pipes, from purchased steel.

33122 Rolling and drawing of purchased steel

This industry comprises establishments primarily engaged in drawing wire or rolling sheets, strips and bars from purchased iron or steel.

Exclusion(s)

- manufacturing wire products from wire drawn in other establishments (see 33261 Spring and wire product manufacturing)

331221 Cold-rolled steel shape manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in cold-rolling steel bars, sheets, strips and other steel shapes, from purchased steel.

Inclusion(s)

- re-heating purchased steel, and hot-rolling steel shapes

Illustrative example(s)

- cold-rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made from purchased steel
- hot-rolling purchased steel
- wire, flat, rolled strip, made from purchased iron or steel

Exclusion(s)

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

331222 Steel wire drawing US

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

Inclusion(s)

- drawing steel wire and manufacturing wire products

Illustrative example(s)

- barbed and twisted wire, made in wire drawing plants
- drawing wire from purchased iron or steel
- drawing wire from purchased iron or steel and fabricating wire products
- wire garment hangers, iron or steel, made in wire drawing plants
- wire, iron or steel, electric, made in wire drawing plants

Exclusion(s)

- drawing aluminum wire (see 331317 Aluminum rolling, drawing, extruding and alloying)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing ferrous wire from iron or steel produced in the same establishment (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- manufacturing non-insulated wire products from wire drawn in other establishments (see 332619 Other fabricated wire product manufacturing)

3313 Alumina and aluminum production and processing

This industry group comprises establishments primarily engaged in extracting alumina generally from bauxite ore; producing aluminum from alumina; refining aluminum by any process; and rolling, drawing, casting, extruding and alloying aluminum and aluminum-based alloy basic shapes.

33131 Alumina and aluminum production and processing

This industry comprises establishments primarily engaged in extracting alumina generally from bauxite ore; producing aluminum from alumina; refining aluminum by any process; and rolling, drawing, casting, extruding and alloying aluminum and aluminum-based alloy basic shapes.

Exclusion(s)

- pouring non-ferrous molten metal into moulds, or under pressure into dies, to form castings (see 33152 Non-ferrous metal foundries)

331313 Primary production of alumina and aluminum CAN

This Canadian industry comprises establishments primarily engaged in extracting alumina generally from bauxite or producing aluminum from alumina.

Inclusion(s)

- rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment

Illustrative example(s)

- alumina (aluminum oxide), refining from bauxite
- aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants
- primary smelting of aluminum

Exclusion(s)

- rolling, drawing, extruding or alloying purchased aluminum (see 331317 Aluminum rolling, drawing, extruding and alloying)

331317 Aluminum rolling, drawing, extruding and alloying ^{CAN}

This Canadian industry comprises establishments primarily engaged in rolling purchased aluminum ingots; further hot or cold-rolling to produce sheet, plate or foil; drawing aluminum alloys into products such as wire; extruding basic shapes; and alloying or re-alloying aluminum or aluminum alloys.

Inclusion(s)

- drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it
- recovering aluminum from scrap

Illustrative example(s)

- aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum
- aluminum foil and sheet, made by flat rolling purchased aluminum
- aluminum wire and cable, made from purchased aluminum
- aluminum, recovering from scrap or dross
- insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants
- molten aluminum, made from purchased aluminum
- wire, aluminum, made in wire drawing plants

Exclusion(s)

- rolling, drawing, extruding or alloying aluminum produced in the same establishment (see 331313 Primary production of alumina and aluminum)

3314 Non-ferrous metal (except aluminum) production and processing

This industry group comprises establishments primarily engaged in smelting, refining, rolling, drawing, extruding and alloying non-ferrous metal, except aluminum.

Exclusion(s)

- smelting, refining, rolling, drawing, extruding and alloying aluminum (see 3313 Alumina and aluminum production and processing)

33141 Non-ferrous metal (except aluminum) smelting and refining

This industry comprises establishments primarily engaged in smelting non-ferrous metals, except aluminum, from ores; and refining these metals by electrolytic or other processes. Establishments engaged in secondary activities, such as rolling or extruding basic shapes, from metal produced in the same establishment, are included.

331410 Non-ferrous metal (except aluminum) smelting and refining ^{US}

This Canadian industry comprises establishments primarily engaged in smelting non-ferrous metals, except aluminum, from ores; and refining these metals by electrolytic or other processes.

Inclusion(s)

- rolling or extruding basic shapes from metal produced in the same establishment

Illustrative example(s)

- chromium smelting and primary refining
- cobalt smelting and primary refining
- copper alloys, made in primary copper smelting and refining mills
- lead smelting and primary refining
- magnesium smelting and primary refining
- nickel smelting and primary refining
- precious metals smelting and primary refining
- selenium smelting and primary refining
- tin smelting and primary refining
- titanium smelting and primary refining
- uranium smelting and primary refining
- zinc smelting and primary refining

Exclusion(s)

- aluminum smelting and refining (see 33131 Alumina and aluminum production and processing)
- producing bullion at a mine site (see 212220 Gold and silver ore mining)
- rolling, drawing, extruding and alloying purchased copper (see 331420 Copper rolling, drawing, extruding and alloying)
- rolling, drawing, extruding and alloying purchased non-ferrous metals, except aluminum and copper (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)

33142 Copper rolling, drawing, extruding and alloying

This industry comprises establishments primarily engaged in rolling, drawing, extruding and re-alloying copper, brass, bronze and other copper-based alloys, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it), and in recovering copper from scrap, are included.

331420 Copper rolling, drawing, extruding and alloying

This Canadian industry comprises establishments primarily engaged in rolling, drawing, extruding and re-alloying copper, brass, bronze and other copper-based alloys, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys.

Inclusion(s)

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

Illustrative example(s)

- brass products, made by rolling, drawing, extruding or alloying purchased metal
- bronze products, made by rolling, drawing, extruding or alloying purchased metal
- copper alloys (e.g., brass, bronze), made from purchased metals and copper-based alloys
- copper refining, secondary (i.e., from purchased metal or scrap)
- foil, copper and copper alloy, made by rolling purchased metal or scrap
- tubing, copper and copper alloy, made from purchased metal or scrap
- wire, copper and copper alloy, made in wire drawing plants

Exclusion(s)

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

33149 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying

This industry comprises establishments, not classified to any other industry, primarily engaged in rolling, drawing, extruding and re-alloying non-ferrous metals, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing wire of these metals (whether or not the establishment further works the wire by such operations as insulating it), and in recovering these metals from scrap, are included.

331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying
CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in rolling, drawing, extruding and re-alloying non-ferrous metals, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys.

Inclusion(s)

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

Illustrative example(s)

- alloying purchased non-ferrous metals (except aluminum, copper)
- alloying purchased precious metals
- gold foil and leaf, made by rolling purchased metal or scrap
- rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)

Exclusion(s)

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

3315 Foundries

This industry group comprises establishments primarily engaged in pouring molten metal into moulds or dies to form castings.

Exclusion(s)

- forging and stamping metal (see 3321 Forging and stamping)

33151 Ferrous metal foundries

This industry comprises establishments primarily engaged in pouring molten iron or steel into moulds to produce castings. These establishments generally operate on a job order basis, manufacturing castings for sale or transfer to other establishments.

Exclusion(s)

- producing iron and steel castings and further fabricating them, such as by machining and assembling (classified in the industry of the specified product) (see <<<)

331511 Iron foundries US

This Canadian industry comprises establishments primarily engaged in pouring molten pig iron or alloy irons, into moulds to manufacture castings.

Illustrative example(s)

- castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing
- engine block castings, iron, unfinished, manufacturing
- grinding balls, cast iron, manufacturing
- hydrants, unfinished iron castings, manufacturing
- industrial moulds for casting steel ingots, manufacturing

331514 Steel foundries CAN

This Canadian industry comprises establishments primarily engaged in pouring molten steel into investment moulds or full moulds to manufacture steel castings.

Illustrative example(s)

- investment castings, steel, unfinished, manufacturing
- rolling mill rolls, steel, manufacturing

33152 Non-ferrous metal foundries

This industry comprises establishments primarily engaged in pouring non-ferrous molten metal into moulds, or under pressure into dies, to form castings.

331523 Non-ferrous metal die-casting foundries CAN

This Canadian industry comprises establishments primarily engaged in introducing molten, non-ferrous metal, such as aluminum, copper or zinc, under high pressure, into a metal mould or die to manufacture castings.

Illustrative example(s)

- copper die-casting foundries
- die-castings, non-ferrous metals, unfinished, manufacturing
- nickel die-castings, unfinished, manufacturing

Exclusion(s)

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

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

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in pouring non-ferrous molten metal, such as aluminum, copper or zinc, into moulds, without using high pressure, to manufacture castings.

Illustrative example(s)

- aluminum foundries (except die-castings)
- castings (except die-castings), copper, unfinished, manufacturing
- investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
- nickel castings (except die-castings), unfinished, manufacturing
- permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
- sand castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing

Exclusion(s)

- manufacturing non-ferrous castings using high pressure (see 331523 Non-ferrous metal die-casting foundries)

332 Fabricated metal product manufacturing

This subsector comprises establishments primarily engaged in forging, stamping, forming, turning and joining processes to produce ferrous and non-ferrous metal products, such as cutlery and hand tools, architectural and structural metal products, boilers, tanks and shipping containers, hardware, spring and wire products, turned products, and bolts, nuts and screws.

Exclusion(s)

- manufacturing metal products by rolling, drawing, extruding, alloying or casting (see 331 Primary metal manufacturing)

3321 Forging and stamping

This industry group comprises establishments primarily engaged in shaping hot metal by forging to produce a part near its final size and shape; or pressing and cutting sheet metal stock to form stampings. These establishments generally operate on a job or order basis, manufacturing metal stampings or forgings for sale to others or for inter-plant transfer. These establishments may surface-finish the forgings and stampings produced, by such activities as deburring and grinding, but they do not further process them.

33211 Forging and stamping

This industry comprises establishments primarily engaged in shaping hot metal by forging to produce a part near its final size and shape; or pressing and cutting sheet metal stock to form stampings. These establishments generally operate on a job or order basis, manufacturing metal stampings or forgings for sale to others or for inter-plant transfer. These establishments may surface-finish the forgings and stampings produced, by such activities as deburring and grinding, but they do not further process them.

Exclusion(s)

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

332113 Forging CAN

This Canadian industry comprises establishments primarily engaged in hot forming metal using hammers or presses to forge parts. The forging process involves the use of dies to draw out or increase the length of a part, squeezing the part to reduce its length and increase its cross section, or piercing the part to create a cavity. Forging techniques such as hammer, drop, press, upset, roll and hydraulic forging.

Inclusion(s)

- surface-finishing the forgings produced, by such activities as deburring and grinding, without further processing them

Illustrative example(s)

- cold forgings, unfinished, made from purchased iron or steel
- engine and turbine forgings, unfinished, made from purchased metal
- forgings, ferrous, unfinished, made from purchased non-ferrous metal
- hammer forgings, unfinished, made from purchased metal
- hot forgings, unfinished, made from purchased metal
- iron forgings, unfinished, made from purchased iron

332118 Stamping CAN

This Canadian industry comprises establishments primarily engaged in using a press to form and cut sheet-metal stock in one or a series of operations. The operations can be done in a single press closing with a mated die, or with several press closings and multiple dies. The part involved may have holes, slots, notches or features formed in it and be cut to size and deburred, but is otherwise essentially completed by the stamping operation. Establishments primarily engaged in custom roll-forming, using the rotary motion of rolls with various profiles to bend metal, are included.

Illustrative example(s)

- bottle caps and tops, metal, stamping
- closures, metal, stamping
- custom roll forming of metal products
- gutters and down spouts, sheet metal, roll formed, manufacturing
- lids, jar, metal, stamping
- powder metallurgy products, manufactured on a job or order basis
- spinning unfinished metal products
- stampings (except automotive, cans, coins), metal, unfinished, manufacturing

Exclusion(s)

- manufacturing motor vehicle stampings (see 336370 Motor vehicle metal stamping)

3322 Cutlery and hand tool manufacturing

This industry group comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware. Establishments primarily engaged in manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance are included.

33221 Cutlery and hand tool manufacturing

This industry comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware. Establishments primarily engaged in manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance are included.

332210 Cutlery and hand tool manufacturing CAN

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

Inclusion(s)

- manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance

Illustrative example(s)

- agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing
- blades, knife and razor, manufacturing
- edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing
- flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing
- flatware or cutlery (e.g., forks, spoons, knives), non-precious metal, manufacturing
- jacks (screw and ratchet), motor vehicle, manufacturing
- kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing
- measuring tools, machinists' (except optical), manufacturing
- mechanics' hand tools, non-powered, manufacturing
- saws, hand, non-powered, manufacturing

Exclusion(s)

- manufacturing domestic electric can openers (see 335210 Small electrical appliance manufacturing)
- manufacturing gauges, machinists' precision tools, optical (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing precious metal cutlery (see 339910 Jewellery and silverware manufacturing)

3323 Architectural and structural metals manufacturing

This industry group comprises establishments primarily engaged in fabricating metal products for structural or architectural purposes.

33231 Plate work and fabricated structural product manufacturing

This industry comprises establishments primarily engaged in fabricating plate work and structural products by cutting, punching, bending, shaping and welding purchased steel plate.

332311 Prefabricated metal building and component manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing prefabricated and pre-engineered metal buildings.

Illustrative example(s)

- aircraft hangars, pre-engineered, metal, manufacturing
- farm buildings, prefabricated, metal, manufacturing
- garden sheds, prefabricated, metal, manufacturing
- pre-engineered metal buildings, manufacturing
- utility buildings, prefabricated, metal, manufacturing

Exclusion(s)

- manufacturing prefabricated wood frame buildings (see 321992 Prefabricated wood building manufacturing)

332314 Concrete reinforcing bar manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing assemblies and other fabrications of concrete reinforcing bars by cutting, bending, shaping purchased deformed reinforcing bar.

Illustrative example(s)

- rebar (deformed steel bars for concrete reinforcement), manufacturing

332319 Other plate work and fabricated structural product manufacturing ^{CAN}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in fabricating plate work and structural products by cutting, punching, bending, shaping and welding purchased steel plate.

Inclusion(s)

- fabricated steel plate according to custom or standard design, for factory or field assembly
- other plate work and structural product fabrication and installation

Illustrative example(s)

- bridge sections, prefabricated, metal, manufacturing
- fabricated bar joists, manufacturing
- girders for bridges and buildings, fabricated metal, manufacturing
- joists, open web steel, long-span series, manufacturing

- ship sections, prefabricated metal, manufacturing
- transmission towers and masts, prefabricated, manufacturing
- tunnel lining, fabricated metal plate, manufacturing
- weldments, manufacturing

33232 Ornamental and architectural metal product manufacturing

This industry comprises establishments primarily engaged in manufacturing doors, windows, and other ornamental and architectural metal products.

332321 Metal window and door manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing metal (typically steel or aluminum) doors and windows, sash, door and window frames, and screens, moulding and trim.

Illustrative example(s)

- door frames and sash, metal, manufacturing
- shutters, door and window, metal, manufacturing
- skylights, metal frame, manufacturing
- weather strip, metal, manufacturing
- window screens, metal frame, manufacturing

Exclusion(s)

- manufacturing motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers) (see 336370 Motor vehicle metal stamping)
- manufacturing wood windows and doors, metal-covered (see 321911 Wood window and door manufacturing)

332329 Other ornamental and architectural metal product manufacturing ^{CAN}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing ornamental and architectural metal products.

Illustrative example(s)

- eavestroughs, sheet metal, manufacturing
- fences and gates (except wire), metal, manufacturing
- fire escapes, metal, manufacturing
- flooring, open steel (i.e., grating), manufacturing
- grillwork, ornamental metal, manufacturing
- siding, sheet metal, manufacturing
- stairs, metal, manufacturing

Exclusion(s)

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

3324 Boiler, tank and shipping container manufacturing

This industry group comprises establishments primarily engaged in cutting, forming and joining metal to manufacture products, such as power boilers, heat exchangers and tanks of heavy gauge metal, and cans, boxes and other light gauge metal containers.

33241 Power boiler and heat exchanger manufacturing

This industry comprises establishments primarily engaged in manufacturing power boilers and parts (including nuclear generated steam), and industrial heat exchangers, by the process of cutting, forming and joining metal plates, bars, sheets, pipe mill products and tubing, to custom or standard design, for factory or field assembly. These establishments may engage in both fabrication and installation.

332410 Power boiler and heat exchanger manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing power boilers and parts (including nuclear generated steam), and industrial heat exchangers, by the process of cutting, forming and joining metal plates, bars, sheets, pipe mill products and tubing, to custom or standard design, for factory or field assembly. These establishments may engage in both fabrication and installation.

Inclusion(s)

- power boiler and heat exchanger fabrication and installation

Illustrative example(s)

- condenser boxes, metal, manufacturing
- heat exchangers, manufacturing
- intercooler shells, manufacturing
- nuclear reactor steam supply systems, manufacturing
- nuclear reactors, manufacturing
- power boilers, manufacturing

Exclusion(s)

- erecting purchased boilers (see 238220 Plumbing, heating and air-conditioning contractors)
- manufacturing cast iron sectional heating boilers (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)

33242 Metal tank (heavy gauge) manufacturing

This industry comprises establishments primarily engaged in cutting, forming and joining heavy gauge steel to manufacture tanks. Establishments primarily engaged in fabricating and erecting large storage tanks, which must be assembled at the site, are included.

332420 Metal tank (heavy gauge) manufacturing

This Canadian industry comprises establishments primarily engaged in cutting, forming and joining heavy gauge steel to manufacture tanks.

Inclusion(s)

- fabricating and erecting large storage tanks, which must be assembled at the site

Illustrative example(s)

- bulk storage tanks, heavy gauge steel, manufacturing
- cylinders, pressure, manufacturing
- oil and gas storage tanks, heavy gauge metal, manufacturing
- pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
- septic tanks, heavy gauge metal, manufacturing
- vacuum tanks, heavy gauge metal, manufacturing

Exclusion(s)

- manufacturing tanks for tank trucks (see 33621 Motor vehicle body and trailer manufacturing)

33243 Metal can, box and other metal container (light gauge) manufacturing

This industry comprises establishments primarily engaged in forming light gauge metal to manufacture cans and other metal containers to store or transport products.

332431 Metal can manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing metal cans, lids, and ends.

Illustrative example(s)

- aerosol cans, manufacturing
- can lids and ends, metal, manufacturing
- cans, metal (e.g., food, beverage), manufacturing

Exclusion(s)

- manufacturing metal shipping containers (see 332439 Other metal container manufacturing)

332439 Other metal container manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing metal (light gauge) containers (except cans).

Illustrative example(s)

- air cargo containers, light gauge metal, manufacturing
- bins (e.g., grain and feed storage), light gauge metal, manufacturing
- boxes, light gauge metal, manufacturing
- collapsible tubes (e.g., toothpaste, glue), light gauge metal, manufacturing
- coolers and ice chests (except foam plastics), manufacturing
- drums, light gauge metal, manufacturing
- garbage or trash cans, light gauge metal, manufacturing
- shipping barrels, drums, kegs and pails, light gauge metal, manufacturing
- tool boxes, light gauge metal, manufacturing
- vats, light gauge metal, manufacturing

Exclusion(s)

- manufacturing ice chests or coolers, foam plastics (except polystyrene) (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- manufacturing metal cans (see 332431 Metal can manufacturing)
- reconditioning drums and shipping containers (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

3325 Hardware manufacturing

This industry group comprises establishments primarily engaged in manufacturing metal hardware.

33251 Hardware manufacturing

This industry comprises establishments primarily engaged in manufacturing metal hardware.

332510 Hardware manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing metal hardware.

Illustrative example(s)

- builders' hardware, metal, manufacturing

- furniture hardware, metal, manufacturing
- hinges, metal, manufacturing
- key blanks, manufacturing
- locks (except coin-operated and time), manufacturing
- luggage hardware, metal, manufacturing
- marine hardware, metal, manufacturing
- motor vehicle hardware, metal, manufacturing

Exclusion(s)

- manufacturing coin-operated locks (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing electrical door opening and closing devices (see 335990 All other electrical equipment and component manufacturing)
- manufacturing time locks (see 334512 Measuring, medical and controlling devices manufacturing)

3326 Spring and wire product manufacturing

This industry group comprises establishments primarily engaged in manufacturing wire products made from purchased wire.

33261 Spring and wire product manufacturing

This industry comprises establishments primarily engaged in manufacturing wire products made from purchased wire.

Exclusion(s)

- drawing aluminum wire (see 33131 Alumina and aluminum production and processing)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing electrical wire by insulating purchased wire (see 335920 Communication and energy wire and cable manufacturing)

332611 Spring (heavy gauge) manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing heavy gauge springs. These springs are typically used in machinery, motor vehicles and other transportation equipment.

Illustrative example(s)

- automobile springs (e.g., suspension, leaf), or torsion bars, manufacturing
- coil springs, heavy gauge, manufacturing
- flat springs, heavy gauge, manufacturing
- helical springs, heavy gauge, manufacturing

Exclusion(s)

- manufacturing light gauge springs, such as upholstery springs (see 332619 Other fabricated wire product manufacturing)
- manufacturing precision springs, such as hairsprings, instrument springs and clock springs (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing valve springs for internal combustion engines (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)

332619 Other fabricated wire product manufacturing CAN

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

Illustrative example(s)

- barbed wire, made from purchased wire
- brads, metal, made from purchased wire
- fencing and fence gates, made from purchased wire
- garment hangers, made from purchased wire
- nails, brads and staples, made from purchased wire
- paper clips, made from purchased wire
- springs and spring units (except clock and watch), light gauge, made from purchased wire
- staples, wire, made from purchased wire
- upholstery springs and spring units, made from purchased wire

Exclusion(s)

- clock and watch springs, made from purchased wire (see 334512 Measuring, medical and controlling devices manufacturing)
- drawing aluminum wire (see 331317 Aluminum rolling, drawing, extruding and alloying)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing electrical wire by insulating purchased wire (see 335920 Communication and energy wire and cable manufacturing)
- precision clock or watch springs, made from purchased wire (see 334512 Measuring, medical and controlling devices manufacturing)

3327 Machine shops, turned product, and screw, nut and bolt manufacturing

This industry group comprises establishments primarily engaged in operating machine shops, which use machine tools, such as lathes and automatic screw machines, for turning, boring, threading or otherwise shaping metal, to manufacture parts, other than complete machines, for the trade. Shops that set up to do production runs of industrial fasteners, such as bolts, nuts and screws, are included.

33271 Machine shops

This industry comprises establishments primarily engaged in operating machine tools, such as lathes (including computer numerically controlled), automatic screw machines, and machines for boring, grinding, milling and otherwise working metal, to produce machine parts and equipment, other than complete machines, for the trade. Machine shops providing custom and repair services are included.

332710 Machine shops

This Canadian industry comprises establishments primarily engaged in operating machine tools, such as lathes (including computer numerically controlled), automatic screw machines, and machines for boring, grinding, milling and otherwise working metal, and machines for additive manufacturing to produce machine parts and equipment, other than complete machines, for the trade.

Inclusion(s)

- providing custom and repair services

Illustrative example(s)

- custom chemical milling in machine shops
- machining plastic and composite materials parts

33272 Turned product and screw, nut and bolt manufacturing

This industry comprises establishments primarily engaged in turning, facing, forming, parting, boring, threading and knurling metal on machine tools or lathes with machine-held cutting tools, to manufacture precision turned products. Establishments primarily engaged in manufacturing metal fasteners, such as nuts, bolts, rivets and washers, are included.

332720 Turned product and screw, nut and bolt manufacturing MEX

This Canadian industry comprises establishments primarily engaged in turning, facing, forming, parting, boring, threading and knurling metal on machine tools or lathes with machine-held cutting tools, to manufacture precision turned products.

Illustrative example(s)

- bolts, metal, manufacturing
- cotter pins, metal, manufacturing
- hooks (i.e., general purpose fasteners), metal, manufacturing
- hose clamps, metal, manufacturing
- nuts, metal, manufacturing
- rivets, metal, manufacturing
- screws, metal, manufacturing
- washers, metal, manufacturing

Exclusion(s)

- manufacturing flat washers (see 33211 Forging and stamping)

3328 Coating, engraving, cold and heat treating and allied activities

This industry group comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it. In general, the hardening of metal is included. Other activities of this industry group include tempering, brazing, plating (including electroplating and re-chroming), polishing, sand-blasting and colouring metal and metal products. Establishments that perform these processes on other materials, such as plastics, in addition to metals, as well as establishments primarily engaged in plating with precious metal for the trade are included.

33281 Coating, engraving, cold and heat treating and allied activities

This industry comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it. In general, the hardening of metal is included. Other activities of this industry include tempering, brazing, plating (including electroplating and re-chroming), polishing, sand-blasting and colouring metal and metal products. Establishments that perform these processes on other materials, such as plastics, in addition to metals, as well as establishments primarily engaged in plating with precious metal for the trade are included.

332810 Coating, engraving, cold and heat treating and allied activities MEX

This Canadian industry comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it.

Inclusion(s)

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

Illustrative example(s)

- brazing (i.e., hardening) metals and metal products

- buffing metals and metal products
- coating products of metal combined with other materials
- colouring metals and metal products
- depolishing metals and metal products
- electroplating metals and metal products, for the trade
- enamelling metals and metal products
- galvanizing metals and metal products
- heat treating metals and metal products
- lacquering metals and metal products
- polishing metals and metal products, for the trade
- powder coating metals and metal products
- sandblasting metals and metal products, for the trade
- varnishing metals and metal products

Exclusion(s)

- engraving and etching precious metals (see 339910 Jewellery and silverware manufacturing)
- etching and engraving jewellery and articles of precious metals (see 339910 Jewellery and silverware manufacturing)
- fabricating, coating and engraving products (classified in the manufacturing sector according to the product made) (see <<<)
- printing plate preparation services (see 323120 Support activities for printing)
- turning metal (see 332710 Machine shops)

3329 Other fabricated metal product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in fabricating metal products.

33291 Metal valve manufacturing

This industry comprises establishments primarily engaged in casting and machining metal valves used to regulate the flow of fluids, liquids and gases, and related fixtures and fittings. Establishments primarily engaged in manufacturing hydraulic and pneumatic pipe and tube assemblies are included.

332910 Metal valve manufacturing MEX

This Canadian industry comprises establishments primarily engaged in casting and machining metal valves used to regulate the flow of fluids, liquids and gases, and related fixtures and fittings.

Inclusion(s)

- manufacturing hydraulic and pneumatic pipe and tube assemblies

Illustrative example(s)

- aerosol valves, metal, manufacturing
- faucets, plumbing, manufacturing
- fire hydrants, complete, manufacturing
- fluid power valves and hose fittings, manufacturing
- hose and tube assemblies, fluid power (i.e., hydraulic and pneumatic), manufacturing
- hose nozzles and couplings, manufacturing
- industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
- nuclear application valves, manufacturing
- plumbing fixture fittings and trim, all materials, manufacturing
- tire valves and parts (e.g., tire valve cores), manufacturing

Exclusion(s)

- manufacturing internal combustion valves for diesel engines (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing internal combustion valves for gasoline engines (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- metal pipe unions made from purchased pipe (see 332999 All other miscellaneous fabricated metal product manufacturing)

33299 All other fabricated metal product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in fabricating metal products.

332991 Ball and roller bearing manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing ball and roller bearings, and parts, such as bearing races.

Illustrative example(s)

- ball bearings and parts (including mounted), manufacturing
- races, ball or roller bearing, manufacturing
- roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing

Exclusion(s)

- manufacturing plain bearings (see 333619 Other engine and power transmission equipment manufacturing)

332999 All other miscellaneous fabricated metal product manufacturing MEX

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

Illustrative example(s)

- chests, fire or burglary resistive, metal, manufacturing
- fireplace fixtures and equipment, manufacturing
- flexible metal hose and tubing, manufacturing
- pallets and pallets parts, metal, manufacturing
- patterns (except shoe), industrial, manufacturing
- pipe and pipe fittings, made from purchased metal pipe
- safes, metal, manufacturing
- sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing
- shower rods, metal, manufacturing
- soap-impregnated steel wool pads, manufacturing
- steel wool, manufacturing
- trophies and holloware, precious plated metal, manufacturing

Exclusion(s)

- animal and fish traps made from purchased wire (see 332619 Other fabricated wire product manufacturing)
- foil bags made from purchased foil (see 322220 Paper bag and coated and treated paper manufacturing)
- lamp frames made from purchased wire (see 332619 Other fabricated wire product manufacturing)
- manufacturing explosives, and detonators for explosives (see 325920 Explosives manufacturing)
- manufacturing guided missile and space vehicle propulsion units and parts (see 336410 Aerospace product and parts manufacturing)
- manufacturing metal grave vault (see 339990 All other miscellaneous manufacturing)
- manufacturing optical gun sights (see 333310 Commercial and service industry machinery manufacturing)

- manufacturing precious metal candelabra and candlesticks (see 339910 Jewellery and silverware manufacturing)
- manufacturing refrigerated drinking fountains (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing shoe patterns (see 339990 All other miscellaneous manufacturing)
- manufacturing toy guns and pistols (see 339930 Doll, toy and game manufacturing)

333 Machinery manufacturing

This subsector comprises establishments primarily engaged in manufacturing industrial and commercial machinery. These establishments assemble parts into components, subassemblies and complete machines. They may make the parts themselves, using general metal-working processes, or purchase them.

Establishments tend to specialize in producing machinery designed for particular applications, and this is reflected in the structure of the industry groups and industries. A broad distinction exists between general-purpose machinery, that is designed to be used in a variety of industrial applications, such as pumping or machining, and special-purpose machinery, that is designed to be used in a particular industry, such as agriculture or printing. The first three industry groups consist of establishments that produce special-purpose machinery. Establishments that produce general-purpose machinery are classified in the remaining industry groups.

Establishments primarily engaged in rebuilding machinery are included in the same industry as establishments manufacturing the particular type of new machinery. Unless otherwise specified, establishments primarily engaged in manufacturing parts, designed for use solely or principally with a particular machine, are classified in the same industry as establishments manufacturing that type of machinery.

3331 Agricultural, construction and mining machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing machinery designed for use in the agriculture, construction and mining industries.

33311 Agricultural implement manufacturing

This industry comprises establishments primarily engaged in manufacturing machinery for use in performing farm operations, such as the preparation and maintenance of soil; planting, harvesting or threshing; field spraying; and preparing crops for market; or for use in horticultural and residential lawn care. Establishments primarily engaged in manufacturing snowblowers are included.

333110 Agricultural implement manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing machinery for use in performing farm operations, such as the preparation and maintenance of soil; planting, harvesting or threshing; field spraying; and preparing crops for market; or for use in horticultural and residential lawn care.

Illustrative example(s)

- attachments for powered lawn and garden equipment, manufacturing
- cabs for agricultural machinery, manufacturing
- grading, cleaning and sorting machinery, farm type, manufacturing
- harvesting machinery and equipment, manufacturing
- haying machines, manufacturing
- incubators, poultry, manufacturing
- lawn and garden powered tractors and lawn mowers, manufacturing
- milking machines, manufacturing
- planting machines, farm type, manufacturing
- ploughs, farm type, manufacturing
- snowblowers and throwers, residential type, manufacturing
- sprayers and dusters, farm type, manufacturing

Exclusion(s)

- manufacturing agricultural hand tools, such as manual shears and non-powered lawn mowers (see 332210 Cutlery and hand tool manufacturing)
- manufacturing farm conveyors and farm elevators (see 333920 Material handling equipment manufacturing)
- manufacturing food manufacturing machinery, such as milk processing equipment (see 333248 All other industrial machinery manufacturing)
- manufacturing metal corrals, stalls and cattle holders (see 332329 Other ornamental and architectural metal product manufacturing)

33312 Construction machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing heavy machinery and equipment of a type used primarily in the construction industry, such as crawler or rubber-tired tractors with bulldozer blade or ripper tooth attachments, front-end loaders, cranes, concrete mixers, power shovels and pavers. Machinery that can be used in both the construction and mining industries is treated as construction machinery. Establishments primarily engaged in manufacturing forestry machinery, such as tree harvesting and handling equipment, are also included.

333120 Construction machinery manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing heavy machinery and equipment of a type used primarily in the construction industry, such as crawler or rubber-tired tractors with bulldozer blade or ripper tooth attachments, front-end loaders, cranes, concrete mixers, power shovels and pavers. Machinery that can be used in both the construction and mining industries is treated as construction machinery.

Inclusion(s)

- manufacturing forestry machinery, such as tree harvesting and handling equipment

Illustrative example(s)

- buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing
- bulldozers, manufacturing
- chippers, portable commercial (e.g., brush, limb and log), manufacturing
- cranes, construction type, manufacturing
- off-road trucks, manufacturing
- portable crushing, pulverizing and screening machinery, manufacturing
- scrapers, construction type, manufacturing
- surface mining machinery (except drilling), manufacturing
- tractors, crawler, manufacturing
- tree harvesting equipment, manufacturing

Exclusion(s)

- manufacturing farm tractors (see 333110 Agricultural implement manufacturing)
- manufacturing industrial plant overhead travelling cranes, hoists, truck-type cranes and hoists, winches, aerial work platforms, and automotive wrecker hoists (see 333920 Material handling equipment manufacturing)
- manufacturing lawn and garden type tractors and attachments (see 333110 Agricultural implement manufacturing)
- manufacturing mining and oil and gas field drilling equipment (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing mining type augers (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing rail layers, ballast distributors and other railroad track-laying equipment (see 336510 Railroad rolling stock manufacturing)

33313 Mining and oil and gas field machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing mining and oil and gas field industry equipment.

333130 Mining and oil and gas field machinery manufacturing MEX

This Canadian industry comprises establishments primarily engaged in manufacturing mining and oil and gas field industry equipment.

Illustrative example(s)

- derricks, oil and gas field type, manufacturing
- mineral and stone beneficiating machinery, manufacturing
- mining cars, manufacturing
- oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing
- ore crushing, washing, screening and loading machinery, manufacturing
- water well drilling machinery, manufacturing

Exclusion(s)

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

3332 Industrial machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing machinery designed for use in specific manufacturing industries.

33324 Industrial machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing machinery designed for use in specific manufacturing industries.

333245 Sawmill and woodworking machinery manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing machinery of a type used in processing logs or lumber.

Illustrative example(s)

- bandsaws, woodworking type, manufacturing
- jointers, woodworking, manufacturing
- lathes, woodworking type, manufacturing
- planers, woodworking type, stationary, manufacturing
- sanding machines, woodworking type, stationary, manufacturing
- sawmill equipment, manufacturing
- saws, bench and table, power, woodworking type, manufacturing
- veneer and plywood forming machinery, manufacturing
- woodworking machines (except hand-held), manufacturing

Exclusion(s)

- manufacturing lumber and veneer drying machines (see 333248 All other industrial machinery manufacturing)

- manufacturing non-powered hand tools, such as planes and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing power-driven hand tools (see 333990 All other general-purpose machinery manufacturing)

333246 Rubber and plastics industry machinery manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing machinery used in processing rubber or plastics materials.

Illustrative example(s)

- blow moulding machinery for plastics, manufacturing
- camelback (i.e., retreading material) machinery, manufacturing
- extruding machinery for plastics and rubber, manufacturing
- tire making machinery, manufacturing
- tire recapping machinery, manufacturing
- vulcanizing machinery, manufacturing

Exclusion(s)

- manufacturing industrial moulds for plastics and rubber working machinery (see 333511 Industrial mould manufacturing)

333247 Paper industry machinery manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing paper-making machinery.

Illustrative example(s)

- chippers (e.g., logs), stationary, manufacturing

333248 All other industrial machinery manufacturing ^{CAN}

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

Illustrative example(s)

- food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
- glass-making machinery (e.g., blowing, moulding, forming), manufacturing
- homogenizing machinery, food, manufacturing
- kilns (i.e., cement, wood, chemical), manufacturing
- knitting machinery, manufacturing
- looms, textile, manufacturing
- metal casting machinery, manufacturing
- oilseed crushing and extracting machinery, manufacturing
- pasteurizing equipment (i.e., food manufacturing type), manufacturing
- printing presses (except textile printing machinery), manufacturing
- semiconductor making machinery, manufacturing
- silver recovery equipment, electrolytic, manufacturing

Exclusion(s)

- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing farm type cream separators (see 333110 Agricultural implement manufacturing)
- manufacturing farm type tobacco processing machinery (see 333110 Agricultural implement manufacturing)
- manufacturing food and beverage packaging machinery (see 333990 All other general-purpose machinery manufacturing)

- manufacturing household type food dehydration equipment (see 335210 Small electrical appliance manufacturing)
- manufacturing industrial refrigeration equipment (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing sensitized film, paper, cloth and plates (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing wire cordage and rope machinery (see 333 Machinery manufacturing)

3333 Commercial and service industry machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

33331 Commercial and service industry machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

333310 Commercial and service industry machinery manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

Illustrative example(s)

- cameras (except television and video), manufacturing
- car washing machinery, manufacturing
- carpet sweepers, mechanical, manufacturing
- cash registers, electronic, manufacturing
- change making machines, manufacturing
- envelope stuffing, sealing and addressing machinery, manufacturing
- mechanisms for coin-operated machines, manufacturing
- photocopying (photocopier) machines, manufacturing
- photographic equipment, coin operated, manufacturing
- simulation equipment, manufacturing
- teaching machines (e.g., flight simulators), manufacturing
- vending machines, manufacturing

Exclusion(s)

- manufacturing computer and peripheral equipment; point-of-sale machines and automatic teller machines (see 334110 Computer and peripheral equipment manufacturing)
- manufacturing electron and proton microscopes (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing fuel densitometers for aircraft engine and laboratory (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing hand operated hole punches (see 339940 Office supplies (except paper) manufacturing)
- manufacturing heating boilers (i.e., low-pressure or cast iron sectional) (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing household type pressing machines (see 335210 Small electrical appliance manufacturing)
- manufacturing household washing machinery (including coin-operated) (see 335229 Other major appliance manufacturing)
- manufacturing non-powered mechanics' hand tools (see 332210 Cutlery and hand tool manufacturing)
- manufacturing ophthalmic and intraocular lenses (see 339110 Medical equipment and supplies manufacturing)
- manufacturing pencil sharpeners, staplers and similar office supplies (see 339940 Office supplies (except paper) manufacturing)

- manufacturing sensitized film, paper, cloth and plates; prepared photographic chemicals; and photocopier toner and toner cartridges (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing television and video cameras (see 334310 Audio and video equipment manufacturing)
- manufacturing time clocks and other time-recording devices (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing vision correcting type magnifying glasses (see 339110 Medical equipment and supplies manufacturing)

3334 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing ventilation, heating, air-conditioning and commercial refrigeration equipment.

33341 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing ventilation, heating, air-conditioning and commercial refrigeration equipment.

Exclusion(s)

- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing household cooking stoves, ranges, refrigerators and freezers (see 335223 Major kitchen appliance manufacturing)
- manufacturing household fans (except attic), and portable electric space heaters, humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)
- manufacturing industrial process furnaces and ovens (see 333990 All other general-purpose machinery manufacturing)
- manufacturing industrial, power and marine boilers (see 332410 Power boiler and heat exchanger manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)

333413 Industrial and commercial fan and blower and air purification equipment manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing industrial and commercial blowers.

Illustrative example(s)

- attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
- dust and fume collecting equipment, manufacturing
- electrostatic precipitation equipment, manufacturing
- furnace filters, manufacturing

Exclusion(s)

- manufacturing household fans (except attic), and portable electric space heaters, humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)

333416 Heating equipment and commercial refrigeration equipment manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing electric and non-electric heating equipment, and commercial and industrial refrigeration equipment.

Illustrative example(s)

- air-conditioning equipment (except motor vehicle), manufacturing
- cooling towers, manufacturing
- dehumidifiers (except portable), manufacturing
- drinking fountains, refrigerated, manufacturing
- furnaces, manufacturing
- heat pumps, manufacturing
- refrigerated counters and display cases, manufacturing
- refrigeration equipment, industrial and commercial type, manufacturing
- solar energy heating equipment (e.g., panels, mirrors), manufacturing
- water coolers, manufacturing

Exclusion(s)

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

3335 Metalworking machinery manufacturing

This industry group comprises establishments primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products. The machine tools included in this industry are those not supported in the hands of an operator when in use. Establishments primarily engaged in manufacturing industrial moulds; tools, dies, jigs and fixtures; machine tool accessories and attachments; and rolls are included.

33351 Metalworking machinery manufacturing

This industry comprises establishments primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products. The machine tools included in this industry are those not supported in the hands of an operator when in use. Establishments primarily engaged in manufacturing industrial moulds; tools, dies, jigs and fixtures; machine tool accessories and attachments; and rolls are included.

Exclusion(s)

- manufacturing cutting dies (except metal cutting), hand tools (except power-driven), precision measuring devices, and saw blades and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing machinery for cutting and forming wood (see 333245 Sawmill and woodworking machinery manufacturing)
- manufacturing power-driven hand tools, welding and soldering equipment, and industrial robots (see 333990 All other general-purpose machinery manufacturing)

333511 Industrial mould manufacturing US

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

Illustrative example(s)

- industrial moulds (except steel ingots), manufacturing
- moulds for forming materials (e.g., plastics, rubber, glass), manufacturing
- moulds for metal casting (except steel ingots), manufacturing

Exclusion(s)

- manufacturing moulds for heavy steel ingots (see 331511 Iron foundries)

333519 Other metalworking machinery manufacturing CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products, except industrial moulds. The machine tools in this industry are those not supported in the hands of an operator when in use.

Illustrative example(s)

- automatic screw machines, manufacturing
- die-casting machines, metalworking, manufacturing
- dies, metalworking (except threading), manufacturing
- forging machinery and hammers, manufacturing
- jigs and fixtures, for use with machine tools, manufacturing
- machine tool attachments and accessories, manufacturing
- machine tools, rebuilding
- metal forming machine tools, manufacturing
- milling machines, metalworking, manufacturing
- presses (e.g., punching, shearing, stamping), metal forming, manufacturing
- rolling mill machinery and equipment, metalworking, manufacturing
- saws, metal cutting (except hand-held), manufacturing

Exclusion(s)

- manufacturing cutting dies (except metal cutting), hand tools (except power-driven), precision measuring devices, and saw blades and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing machinery for cutting and forming wood (see 333245 Sawmill and woodworking machinery manufacturing)
- manufacturing moulds for die-casting and foundry casting, plaster working, rubber and plastics working, glass working and similar machinery (see 333511 Industrial mould manufacturing)
- manufacturing power-driven hand tools, welding and soldering equipment, and industrial robots (see 333990 All other general-purpose machinery manufacturing)

3336 Engine, turbine and power transmission equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing turbines and turbine generator sets; internal combustion engines (except automotive gasoline and aircraft); and speed changers, industrial high-speed drives and gears. Establishments primarily engaged in manufacturing wind- and solar-powered turbine generators and windmills for generating electric power are included.

33361 Engine, turbine and power transmission equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing turbines and turbine generator sets; internal combustion engines (except automotive gasoline and aircraft); and speed changers, industrial high-speed drives and gears. Establishments primarily engaged in manufacturing wind- and solar-powered turbine generators and windmills for generating electric power are included.

Exclusion(s)

- manufacturing aircraft engines and power transmission equipment (see 336410 Aerospace product and parts manufacturing)
- manufacturing automotive engines (except diesel) (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing ball and roller bearings (see 332991 Ball and roller bearing manufacturing)
- manufacturing electric power transmission and distribution transformers, and electric motors, except outboard (see 33531 Electrical equipment manufacturing)
- manufacturing motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)

333611 Turbine and turbine generator set unit manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing turbines and turbine generator sets.

Illustrative example(s)

- generator set, turbine (e.g., steam, gas, hydraulic), manufacturing
- turbine generator set unit, manufacturing
- turbines (except aircraft type), manufacturing
- water turbines, manufacturing
- wind powered turbine-generator sets, manufacturing

Exclusion(s)

- manufacturing aircraft-type turbines (see 336410 Aerospace product and parts manufacturing)

333619 Other engine and power transmission equipment manufacturing ^{CAN}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing engine and power transmission equipment.

Illustrative example(s)

- bearings, plain (except internal combustion engines), manufacturing
- biodiesel engines, manufacturing
- clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
- couplings and sheaves, mechanical power transmission, manufacturing
- diesel engines, rebuilding
- drives, high-speed industrial (except hydrostatic), manufacturing
- engines, internal combustion (except aircraft and non-diesel automotive), manufacturing
- gasoline engines (except aircraft and automotive), manufacturing
- gears, power transmission (except motor vehicle and aircraft), manufacturing
- joints, universal (except motor vehicle and aircraft), manufacturing
- speed changers or reducers (i.e., power transmission equipment), manufacturing

Exclusion(s)

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

- manufacturing automotive, truck and bus clutch assemblies (see 336350 Motor vehicle transmission and power train parts manufacturing)
- manufacturing ball and roller bearings (see 332991 Ball and roller bearing manufacturing)
- manufacturing electric power transmission and distribution transformers, and electric motors, except outboard (see 33531 Electrical equipment manufacturing)
- manufacturing electromagnetic clutches and brakes (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing hydrostatic transmissions (see 333990 All other general-purpose machinery manufacturing)
- manufacturing motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)
- manufacturing turbines (except aircraft type) (see 333611 Turbine and turbine generator set unit manufacturing)

3339 Other general-purpose machinery manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

33391 Pump and compressor manufacturing

This industry comprises establishments primarily engaged in manufacturing pumps, pumping equipment and compressors for general use.

333910 Pump and compressor manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing pumps, pumping equipment and compressors for general use.

Illustrative example(s)

- bicycle pumps, manufacturing
- compressors, general purpose air and gas, manufacturing
- dispensing and measuring pumps (e.g., gasoline), manufacturing
- paint sprayers (i.e., compressor and spray gun units), manufacturing
- pumps, industrial and commercial type, general purpose, manufacturing
- pumps, sump or water, residential type, manufacturing
- vacuum pumps (except laboratory), manufacturing

Exclusion(s)

- manufacturing agricultural spraying and dusting equipment (see 333110 Agricultural implement manufacturing)
- manufacturing air-conditioning and refrigeration systems and compressors (except motor vehicle) (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing laboratory vacuum pumps (see 339110 Medical equipment and supplies manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)
- manufacturing motor vehicle pumps (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing pneumatic pumps and motors for fluid power transmission (see 333990 All other general-purpose machinery manufacturing)

33392 Material handling equipment manufacturing

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

333920 Material handling equipment manufacturing MEX

This Canadian industry comprises establishments primarily engaged in manufacturing material handling equipment.

Illustrative example(s)

- aerial work platforms, manufacturing
- automobile hoists (i.e., tow truck, wrecker), manufacturing
- automobile lifts (i.e., service station and garage type), manufacturing
- conveyor systems, general industrial type, manufacturing
- cranes, overhead travelling, manufacturing
- dollies, industrial, manufacturing
- elevators or escalators, passenger and freight, manufacturing
- elevators, farm type, manufacturing
- hoists, manufacturing
- industrial trucks and tractors (plant and warehouse), manufacturing
- stairways and walkways, moving, manufacturing
- wheelbarrows, manufacturing

Exclusion(s)

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

33399 All other general-purpose machinery manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

333990 All other general-purpose machinery manufacturing CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

Illustrative example(s)

- arc-welding equipment, manufacturing
- balances and scales, laboratory type, manufacturing
- fire-fighting sprinklers, automatic systems, manufacturing
- fluid power cylinders, manufacturing
- fluid power motors, manufacturing
- fluid power pumps, manufacturing
- furnaces, industrial process, manufacturing
- jacks, hydraulic and pneumatic, manufacturing
- kilns (except cement, chemical, wood), manufacturing
- packaging machinery, manufacturing
- power-driven hand tools, manufacturing
- welding electrodes, manufacturing

Exclusion(s)

- manufacturing bakery ovens, and cement, wood and chemical kilns (see 333248 All other industrial machinery manufacturing)
- manufacturing construction and surface mining type rock drill bits (see 333120 Construction machinery manufacturing)

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

334 Computer and electronic product manufacturing

This subsector comprises establishments primarily engaged in manufacturing computers, computer peripheral equipment, communications equipment, and similar electronic products, as well as components for such products. The computer and electronic product manufacturing industries employ production processes that are characterized by the design and use of integrated circuits and the application of highly specialized miniaturization technologies.

3341 Computer and peripheral equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment.

Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements.

Peripherals are assemblies of components that are self-contained, but designed for use with computers. For purposes of classification, a peripheral must consist of more than a loaded circuit board. Peripheral equipment may be installed inside or outside the computer's housing. Important types of peripheral equipment are input-output devices, such as monitors, keyboards, mice and joysticks; storage devices, such as disk drives and CD-ROM readers; and printers. Dumb computer terminals, automated teller machines (ATM's), point-of-sale (POS) terminals and bar code scanners are treated as peripheral equipment.

Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

33411 Computer and peripheral equipment manufacturing

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334110 Computer and peripheral equipment manufacturing MEX

This Canadian industry comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment.

Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements.

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Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

Illustrative example(s)

- automatic teller machines (ATM's), manufacturing
- bar code scanners, manufacturing
- CD-ROM drives, manufacturing
- computer terminals, manufacturing
- disk drives, computer, manufacturing
- optical readers and scanners, manufacturing
- point-of-sale (POS) terminals, manufacturing
- printers, computer, manufacturing
- storage devices, computer, manufacturing
- USB flash drives (e.g., thumbdrives, jumpdrives), manufacturing

Exclusion(s)

- manufacturing audio speakers, for use in computer systems (see 334310 Audio and video equipment manufacturing)
- manufacturing digital telecommunications switches, local area network and wide area network communications equipment, such as bridges, routers and gateways (see 334210 Telephone apparatus manufacturing)
- manufacturing internal loaded printed circuit-board devices, such as sound, video, controller and network interface cards; personal computer modems, whether or not in an external housing; central processing units, memory chips and similar integrated circuits (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing machinery or equipment that incorporate electronic computers for operation or control purposes and embedded control applications (other manufacturing industries based on the classification of the complete machinery or equipment) (see <<<)

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

3342 Communications equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing equipment used to move signals electronically over wires or through the air, such as telephone apparatus, radio and television broadcast equipment, and satellite communications equipment.

33421 Telephone apparatus manufacturing

This industry comprises establishments primarily engaged in manufacturing wired telephone and data communications equipment. These products may be stand-alone or board-level components of a larger system.

334210 Telephone apparatus manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wired telephone and data communications equipment. These products may be stand-alone or board-level components of a larger system.

Illustrative example(s)

- cordless telephones (except cellular), manufacturing
- facsimile equipment, stand-alone, manufacturing
- modems, carrier equipment, manufacturing
- private branch exchange (PBX) equipment, manufacturing
- telephone answering machines, manufacturing
- telephone carrier line equipment, manufacturing
- telephone carrier switching equipment, manufacturing
- telephones (except cellular telephones), manufacturing
- wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), manufacturing

Exclusion(s)

- manufacturing cellular telephones; and microwave transmission equipment (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing internal and external computer modems, fax/modems and telephone transformers (see 334410 Semiconductor and other electronic component manufacturing)

33422 Radio and television broadcasting and wireless communications equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing radio and television broadcast and wireless communication equipment.

334220 Radio and television broadcasting and wireless communications equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing radio and television broadcast and wireless communication equipment.

Illustrative example(s)

- antennas, transmitting and communications, manufacturing
- broadcast equipment (including studio), for radio and television, manufacturing
- cable television transmission and receiving equipment, manufacturing

- cellular telephones, manufacturing
- closed circuit television equipment, manufacturing
- global positioning system (GPS) equipment, manufacturing
- pagers, manufacturing
- space satellites, communications equipment, manufacturing

Exclusion(s)

- manufacturing household audio and video equipment, such as television and radio receiving sets (see 334310 Audio and video equipment manufacturing)
- manufacturing wired and non-wired intercommunications equipment (intercoms) (see 334290 Other communications equipment manufacturing)

33429 Other communications equipment manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing communications equipment.

334290 Other communications equipment manufacturing

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

Illustrative example(s)

- fire detection and alarm systems, manufacturing
- intercom systems and equipment, manufacturing
- remote control units (e.g., garage door, television) manufacturing
- smoke detectors, manufacturing
- traffic advisory communication highway signs, manufacturing

3343 Audio and video equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

33431 Audio and video equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

334310 Audio and video equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

Illustrative example(s)

- compact disc players (e.g., automotive, household type), manufacturing
- digital video disc (DVD) players or recorders (except computer peripherals), manufacturing
- home stereo systems, manufacturing
- home theatre audio and video equipment, manufacturing
- public address systems and equipment, manufacturing
- radio receiving sets, manufacturing
- television (TV) sets, manufacturing
- video cameras, household type, manufacturing
- video cassette recorders (VCR), manufacturing

Exclusion(s)

- manufacturing computer peripheral equipment, digital video disc (DVD) drives (see 334110 Computer and peripheral equipment manufacturing)
- manufacturing photographic (still and motion picture) equipment (see 33331 Commercial and service industry machinery manufacturing)
- manufacturing telephone answering machines (see 33421 Telephone apparatus manufacturing)

3344 Semiconductor and other electronic component manufacturing

This industry group comprises establishments primarily engaged in manufacturing semiconductors and other electronic components.

The following activities involving printed circuit boards are undertaken in this industry group: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

33441 Semiconductor and other electronic component manufacturing

This industry comprises establishments primarily engaged in manufacturing semiconductors and other electronic components.

The following activities involving printed circuit boards are undertaken in this industry: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

334410 Semiconductor and other electronic component manufacturing MEX

This Canadian industry comprises establishments primarily engaged in manufacturing semiconductors and other electronic components.

The following activities involving printed circuit boards are undertaken in this industry: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

Illustrative example(s)

- capacitors, electronic, fixed and variable, manufacturing
- diodes, solid state (e.g., germanium, silicon), manufacturing
- electron tubes, manufacturing
- integrated microcircuits, manufacturing
- loaded computer boards, manufacturing
- microcontroller or microprocessor chips, manufacturing
- printed circuit laminates, manufacturing
- semiconductor devices (e.g., wafers), manufacturing
- solar cells, manufacturing
- transformers, electronic component type, manufacturing
- transistors, manufacturing

Exclusion(s)

- manufacturing capacitors, rectifiers, surge suppressors and similar devices for electrical applications (see 335990 All other electrical equipment and component manufacturing)
- manufacturing finished products that incorporate loaded printed circuit boards (other manufacturing industries based on the classification of the final product) (see <<<)
- manufacturing industrial process type thermistors (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing pressure transducers (see 334512 Measuring, medical and controlling devices manufacturing)

- manufacturing wire and cable for electronic, computer and communications applications (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing X-ray tubes (see 334512 Measuring, medical and controlling devices manufacturing)

3345 Navigational, measuring, medical and control instruments manufacturing

This industry group comprises establishments primarily engaged in manufacturing navigational, measuring, medical and controlling devices.

33451 Navigational, measuring, medical and control instruments manufacturing

This industry comprises establishments primarily engaged in manufacturing navigational, measuring, medical and controlling devices.

334511 Navigational and guidance instruments manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing navigational and guidance equipment.

Illustrative example(s)

- air traffic control radar systems and equipment, manufacturing
- airspeed instruments (aeronautical), manufacturing
- cabin environment indicators, transmitters and sensors, manufacturing
- electronic guidance systems and equipment, manufacturing
- flight and navigation sensors, transmitters and displays, manufacturing
- gyroscopes, manufacturing
- navigational instruments, electronic, manufacturing
- radar systems and equipment, manufacturing
- sonar systems and equipment, manufacturing
- speed, pitch and roll navigational instruments and systems, manufacturing
- wheel position indicators and transmitters, aircraft, manufacturing

Exclusion(s)

- manufacturing aircraft engine instruments, and meteorological systems and equipment (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing global positioning system (GPS) equipment (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing portable type magnetic compasses (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing surveying sextants (see 334512 Measuring, medical and controlling devices manufacturing)

334512 Measuring, medical and controlling devices manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing measuring, medical and controlling devices.

Illustrative example(s)

- automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing
- communication signal testing apparatus, manufacturing
- drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing
- electromedical diagnostic equipment (e.g., CT scanner, CAT scanner, MRI device), manufacturing
- industrial process control instruments, manufacturing
- laboratory analytical instruments (except optical), manufacturing
- meteorological instruments, manufacturing
- physical properties testing and inspection equipment, manufacturing

- radiation detection and monitoring instruments, manufacturing
- surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing
- surveying and geophysical instruments, manufacturing

Exclusion(s)

- manufacturing aerospace type acceleration indicators and systems components (see 334511 Navigational and guidance instruments manufacturing)
- manufacturing dispensing and measuring pumps (e.g., gasoline) (see 333910 Pump and compressor manufacturing)
- manufacturing electrical relay (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing electronic crystals and crystal assemblies (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing electrotherapeutic lamp units for ultra-violet and infra-red radiation (see 335110 Electric lamp bulb and parts manufacturing)
- manufacturing equipment for measuring and testing communications signals (see 3342 Communications equipment manufacturing)
- manufacturing instrument transformers, including portable (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing medical thermometers and non-electrical medical and therapeutic apparatus (see 339110 Medical equipment and supplies manufacturing)
- manufacturing motor control switches and relays, including timing relays (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing optical instruments (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing oxygenators, oxygen tents and iron lungs (see 339110 Medical equipment and supplies manufacturing)
- manufacturing photographic exposure meters (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing rubber stamps (see 339940 Office supplies (except paper) manufacturing)
- manufacturing switches for appliances (see 335930 Wiring device manufacturing)

3346 Manufacturing and reproducing magnetic and optical media

This industry group comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media. The media include audio and video tapes, diskettes, hard disk media and CD-ROMs. The products of the industry are blank media; and software (shrink-wrapped), audio, video, and multimedia products recorded on these media.

33461 Manufacturing and reproducing magnetic and optical media

This industry comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media. The media include audio and video tapes, diskettes, hard disk media and CD-ROMs. The products of the industry are blank media; and software (shrink-wrapped), audio, video, and multimedia products recorded on these media.

334610 Manufacturing and reproducing magnetic and optical media MEX

This Canadian industry comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media.

Illustrative example(s)

- compact discs, pre-recorded audio, mass-reproducing
- compact discs, recordable or re-writable, blank, manufacturing
- magnetic tapes, cassettes and disks (i.e., audio, data, video), blank, manufacturing
- mass reproduction of pre-packaged software

- pre-recorded magnetic audio tapes and cassettes, mass-reproducing
- shrink-wrapped computer software, mass-reproducing
- video cassettes, pre-recorded, mass-reproducing
- video game software cartridges, mass-reproducing

Exclusion(s)

- audio and video producing and publishing, including the production of masters or matrices of recordings, and publishing and reproducing audio, video and film materials in integrated facilities (see 512 Motion picture and sound recording industries)
- designing, developing or publishing prepackaged software or documentation, and publishing and reproducing software in integrated facilities (see 51121 Software publishers)

335 Electrical equipment, appliance and component manufacturing

This subsector comprises establishments primarily engaged in manufacturing products that generate, distribute and use electrical power.

3351 Electric lighting equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing electric lamp bulbs and tubes and lighting fixtures.

33511 Electric lamp bulb and parts manufacturing

This industry comprises establishments primarily engaged in manufacturing all types of electric lamps (bulbs and tubes).

335110 Electric lamp bulb and parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing all types of electric lamps.

Illustrative example(s)

- discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
- fluorescent tubes, manufacturing
- health lamps, infra-red and ultra-violet-radiation, manufacturing
- incandescent filament lamp bulbs, complete, manufacturing
- sealed beam lamps, manufacturing

33512 Lighting fixture manufacturing

This industry comprises establishments primarily engaged in manufacturing lighting fixtures and lamps.

335120 Lighting fixture manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing lighting fixtures and lamps.

Illustrative example(s)

- chandeliers, manufacturing
- Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
- electric lighting fixtures, manufacturing
- flashlights, manufacturing
- fluorescent lighting fixtures, manufacturing
- gas lighting fixtures, manufacturing
- incandescent lighting fixtures, manufacturing
- kerosene lamps, manufacturing

- lamp shades (except glass, plastic), manufacturing
- searchlights, manufacturing
- street lighting fixtures and equipment (except traffic signals), manufacturing

Exclusion(s)

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

3352 Household appliance manufacturing

This industry group comprises establishments primarily engaged in manufacturing kitchen, bathroom and other household appliances.

33521 Small electrical appliance manufacturing

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

335210 Small electrical appliance manufacturing MEX

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

Illustrative example(s)

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

Exclusion(s)

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

33522 Major appliance manufacturing

This industry comprises establishments primarily engaged in manufacturing electric and non-electric major household appliances and equipment.

335223 Major kitchen appliance manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing major electric and non-electric kitchen appliances and equipment.

Illustrative example(s)

- dishwashers, household, electric, manufacturing
- freezers, household, manufacturing
- refrigerators, household, manufacturing
- stoves, domestic, electric or non-electric, manufacturing

335229 Other major appliance manufacturing CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing electric and non-electric major household appliances and equipment.

Illustrative example(s)

- clothes dryers, domestic, manufacturing
- gas barbecues, manufacturing
- washing machines, household (including coin-operated), manufacturing
- water heaters, household (including non-electric), manufacturing

Exclusion(s)

- manufacturing domestic sewing machines (see 333248 All other industrial machinery manufacturing)

3353 Electrical equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing equipment that generates and distributes electrical power.

33531 Electrical equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing equipment that generates and distributes electrical power.

Exclusion(s)

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

335311 Power, distribution and specialty transformers manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing power, distribution, instrument and specialty transformers.

Illustrative example(s)

- distribution transformers, manufacturing
- instrument transformers (except portable), manufacturing
- power transformers, manufacturing

Exclusion(s)

- manufacturing electronic transformers (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing telephone and telegraph transformers electronic component type (see 334410 Semiconductor and other electronic component manufacturing)

335312 Motor and generator manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing electric motors and generators.

Illustrative example(s)

- armatures, manufacturing
- coils, for motors and generators, manufacturing
- commutators, electric motor, manufacturing
- motors, electric (except starting motors), manufacturing
- rebuilding motors, electric, other than automotive
- storage battery chargers, engine generator type, manufacturing

Exclusion(s)

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

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

CAN

This Canadian industry comprises establishments primarily engaged in manufacturing electrical switchgear and protective equipment.

Illustrative example(s)

- circuit breakers, power, manufacturing
- cubicles (i.e., electric switchboard equipment), manufacturing
- electromagnets, manufacturing
- fuses, electric, manufacturing
- power switching equipment, manufacturing
- relays, electrical, manufacturing
- switchboards and parts, power, manufacturing
- switches, electric power (except snap, push button, tumbler and solenoid), manufacturing

Exclusion(s)

- manufacturing cutouts and fuses, electric wiring devices, residential type (see 335930 Wiring device manufacturing)
- manufacturing electrical conduits and fittings (see 335930 Wiring device manufacturing)
- manufacturing industrial process control instruments (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing mechanisms for clockwork operated devices (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing switches for electrical wiring (e.g., snap, tumbler, pressure, pushbutton) (see 335930 Wiring device manufacturing)

3359 Other electrical equipment and component manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing electrical power storage and transmission devices, and accessories for carrying current.

33591 Battery manufacturing

This industry comprises establishments primarily engaged in manufacturing primary batteries and secondary storage or accumulator batteries and parts thereof.

335910 Battery manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing primary batteries and secondary storage or accumulator batteries and parts thereof.

Illustrative example(s)

- alkaline batteries, manufacturing
- batteries, primary, dry or wet, manufacturing
- batteries, storage, manufacturing
- hearing aid batteries, manufacturing
- nickel cadmium storage batteries, manufacturing

33592 Communication and energy wire and cable manufacturing

This industry comprises establishments primarily engaged in manufacturing insulated communications and energy wire and cable, made from purchased non-ferrous wire and optical fibres.

335920 Communication and energy wire and cable manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing insulated communications and energy wire and cable, made from purchased non-ferrous wire and optical fibres.

Illustrative example(s)

- building wire and cable, electric, insulated, manufacturing
- insulated coaxial cable, non-ferrous, manufacturing
- insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing
- insulated power cables, electric, manufacturing
- insulated wire and cable, made from purchased wire
- telephone wire and cable, insulated, manufacturing

Exclusion(s)

- drawing and insulating wire of own manufacture (see 331 Primary metal manufacturing)
- manufacturing uninsulated wire products (see 332619 Other fabricated wire product manufacturing)
- manufacturing unsheathed optical fibres, bundles and cables (see 327214 Glass manufacturing)

33593 Wiring device manufacturing

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

335930 Wiring device manufacturing CAN

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

Illustrative example(s)

- connectors and terminals for electrical devices, manufacturing
- junction boxes and covers, electrical, manufacturing
- outlet boxes (electric wiring devices), manufacturing
- outlet receptacles, electrical, manufacturing

- switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing

Exclusion(s)

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

33599 All other electrical equipment and component manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing electrical equipment and components.

335990 All other electrical equipment and component manufacturing CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing electrical equipment and components.

Illustrative example(s)

- battery chargers, manufacturing
- capacitors (except electronic), fixed and variable, manufacturing
- chimes, electric, manufacturing
- door opening and closing devices, electrical, manufacturing
- electric fence chargers, manufacturing
- fuel cells, electrochemical generators, manufacturing
- ultrasonic cleaning equipment (except medical and dental), manufacturing

Exclusion(s)

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

336 Transportation equipment manufacturing

This subsector comprises establishments primarily engaged in manufacturing equipment for transporting people and goods. The industry groups are based on the various modes of transport - road, rail, air and water. Three industry groups are based on road transportation equipment - for complete vehicles, for body and trailer manufacture and for parts. Establishments primarily engaged in rebuilding equipment and parts are included in the same industry as establishments manufacturing new products.

Exclusion(s)

- manufacturing equipment designed for moving materials and goods on industrial sites, construction sites, in logging camps and other off-highway locations (see 333 Machinery manufacturing)

3361 Motor vehicle manufacturing

This industry group comprises establishments primarily engaged in manufacturing motor vehicles. Establishments that manufacture chassis and then assemble complete motor vehicles (including truck cab and chassis assemblies) and those that only manufacture motor vehicle chassis are both classified in this industry group.

Exclusion(s)

- manufacturing motor vehicles on purchased chassis or purchased truck cab and chassis assemblies (see 3362 Motor vehicle body and trailer manufacturing)

33611 Automobile and light-duty motor vehicle manufacturing

This industry comprises establishments primarily engaged in manufacturing light-duty vehicles and their chassis, for highway use. The manufacture of electric cars for highway use is included.

336110 Automobile and light-duty motor vehicle manufacturing ^{MEX}

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

Inclusion(s)

- manufacturing electric cars for highway use

Illustrative example(s)

- assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture
- cab and chassis assemblies, light trucks and vans, manufacturing
- chassis, automobile, light truck and sport utility, manufacturing
- electric automobiles for highway use, manufacturing
- mini-vans, assembling on chassis of own manufacture
- motor homes, self-contained, mounted on light duty truck chassis of own manufacture
- pick-up trucks, light duty, assembling on chassis of own manufacture
- sport utility vehicles assembling on chassis of own manufacture
- trucks, light duty, assembling on chassis of own manufacture
- vans, commercial and passenger, light duty, assembling on chassis of own manufacture

Exclusion(s)

- manufacturing kit cars (see 336211 Motor vehicle body manufacturing)

33612 Heavy-duty truck manufacturing

This industry comprises establishments primarily engaged in manufacturing heavy-duty vehicles and heavy-duty vehicle chassis, for highway use.

336120 Heavy-duty truck manufacturing

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

Illustrative example(s)

- buses, passenger (except trackless trolley), assembling on chassis of own manufacture
- cab and chassis assemblies, heavy-duty trucks, manufacturing
- chassis, heavy truck, with or without cabs, manufacturing
- fire-fighting trucks (e.g., ladder, pumper), assembling on chassis of own manufacture
- garbage trucks, assembling on chassis of own manufacture
- heavy trucks, assembling on chassis of own manufacture

- highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture
- highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture
- street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture
- truck tractors for highway use, assembling on chassis of own manufacture

Exclusion(s)

- manufacturing heavy-duty vehicles on purchased chassis (see 33621 Motor vehicle body and trailer manufacturing)
- manufacturing military armoured vehicles (see 336990 Other transportation equipment manufacturing)
- manufacturing off-road trucks (see 333120 Construction machinery manufacturing)
- manufacturing road graders (see 333120 Construction machinery manufacturing)
- manufacturing trackless trolley buses (electric power from overhead or underground wires) (see 336510 Railroad rolling stock manufacturing)

3362 Motor vehicle body and trailer manufacturing

This industry group comprises establishments primarily engaged in manufacturing motor vehicle bodies and cabs, truck trailers and non-commercial trailers. The bodies and cabs may be sold as such, or assembled on purchased chassis.

33621 Motor vehicle body and trailer manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle bodies and cabs, truck trailers and non-commercial trailers. The bodies and cabs may be sold as such, or assembled on purchased chassis.

Exclusion(s)

- manufacturing trucks and bus bodies on chassis made in the same establishment (see 336120 Heavy-duty truck manufacturing)

336211 Motor vehicle body manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing truck, bus, and other motor vehicle bodies. These establishments purchase the chassis or semi-complete vehicle and manufacture the rest of the body, thereby completing the vehicle, or manufacture bodies and cabs for sale separately. The manufacture of specialty vehicles is included in this Canadian industry, when made from purchased chassis. These may be manufactured on heavy-duty chassis, such as street-sweepers and fire-fighting vehicles, or on light-duty chassis, such as stretch limousines, ambulances and kit cars.

Illustrative example(s)

- ambulances, assembling on purchased chassis
- automobile bodies, passenger car, manufacturing
- boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis
- bus bodies, assembling on purchased chassis
- dump truck lifting mechanisms, manufacturing
- fifth wheel assemblies, manufacturing
- fire-fighting trucks (e.g., ladder, pumper), assembling on purchased chassis
- kit car bodies, manufacturing
- stretch limousines, assembling on purchased chassis
- truck bodies and cabs, manufacturing

Exclusion(s)

- manufacturing motor vehicle bodies on chassis made in the same establishment (see 336120 Heavy-duty truck manufacturing)

- manufacturing road graders (see 333120 Construction machinery manufacturing)

336212 Truck trailer manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing truck trailers and truck trailer chassis.

Illustrative example(s)

- automobile transporter trailers, multi-car, manufacturing
- dump trailers, manufacturing
- flatbed trailers, commercial, manufacturing
- logging trailers, manufacturing
- tank trailers, liquid and dry bulk, manufacturing

Exclusion(s)

- manufacturing utility, light-truck, travel and other non-commercial trailers (see 336215 Motor home, travel trailer and camper manufacturing)

336215 Motor home, travel trailer and camper manufacturing ^{CAN}

This Canadian industry comprises establishments primarily engaged in manufacturing non-commercial trailers.

Illustrative example(s)

- boat transporter trailers, single-unit, manufacturing
- camping trailers and chassis, manufacturing
- caps for pickup trucks, manufacturing
- motor homes, self-contained, assembling on purchased chassis
- recreational vehicles (RVs), self-contained, manufacturing
- truck campers (i.e., slide-in campers), manufacturing
- utility trailers, manufacturing

Exclusion(s)

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

3363 Motor vehicle parts manufacturing

This industry group comprises establishments primarily engaged in manufacturing motor vehicle parts, including engines. Establishments that rebuild motor vehicle parts are included in this industry group, in the same industry as the manufacture of new parts.

Exclusion(s)

- manufacturing diesel engines and parts for motor vehicles (see 33361 Engine, turbine and power transmission equipment manufacturing)
- manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)
- manufacturing motor vehicle hardware (see 332510 Hardware manufacturing)
- manufacturing motor vehicle plastic parts (see 326193 Motor vehicle plastic parts manufacturing)
- manufacturing rubber and plastic hose and belts (see 326220 Rubber and plastic hose and belting manufacturing)

33631 Motor vehicle gasoline engine and engine parts manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle gasoline engines and engine parts, whether or not for vehicular use.

336310 Motor vehicle gasoline engine and engine parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle gasoline engines and engine parts, whether or not for vehicular use.

Illustrative example(s)

- bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing
- crankshaft assemblies, automotive and truck gasoline engine, manufacturing
- cylinder heads, automotive and truck gasoline engine, manufacturing
- engine parts (except diesel), automotive and truck, manufacturing
- flywheels and ring gears, automotive and truck gasoline engine, manufacturing
- fuel injection systems and parts, automotive and truck gasoline engine, manufacturing
- gasoline engine parts, automotive and truck, manufacturing
- gasoline engines, automotive and truck, manufacturing
- hybrid engines, manufacturing
- manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing
- rebuilding automotive and truck gasoline engines
- timing gears and chains, automotive and truck gasoline engine, manufacturing

Exclusion(s)

- manufacturing diesel automotive and truck engine parts (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing diesel engines and parts for motor vehicles (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing electrical fuel pumps (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing transmission and power train equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)

33632 Motor vehicle electrical and electronic equipment manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding electrical and electronic equipment for motor vehicles and internal combustion engines.

336320 Motor vehicle electrical and electronic equipment manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding electrical and electronic equipment for motor vehicles and internal combustion engines.

Illustrative example(s)

- aircraft lighting fixtures, manufacturing
- alternators and generators, for internal combustion engines, manufacturing
- electronic control modules, motor vehicle, manufacturing
- electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
- fuel pumps, electric, automotive, truck and bus, manufacturing
- instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing
- keyless entry systems, automotive, truck and bus, manufacturing
- motors, starter, for internal combustion engines, manufacturing
- spark plugs, for internal combustion engines, manufacturing
- windshield wiper systems, automotive, truck and bus, manufacturing

- wiring harness and ignition sets, for internal combustion engines, manufacturing

Exclusion(s)

- manufacturing batteries (see 335910 Battery manufacturing)
- manufacturing sealed-beam lamps (see 335110 Electric lamp bulb and parts manufacturing)

33633 Motor vehicle steering and suspension components (except spring) manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle steering mechanisms and suspension components, except springs. The rebuilding, on a factory basis, of rack and pinion steering assemblies is included.

336330 Motor vehicle steering and suspension components (except spring) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle steering mechanisms and suspension components, except springs. The rebuilding, on a factory basis, of rack and pinion steering assemblies is included.

Illustrative example(s)

- automotive, truck and bus steering assemblies and parts, manufacturing
- automotive, truck and bus suspension assemblies and parts (except springs), manufacturing
- ball joints, motor vehicle, manufacturing
- McPherson struts, manufacturing
- power steering pumps, rebuilding on a factory basis
- rack and pinion steering assemblies, rebuilding on factory basis
- shock absorbers, automotive, truck and bus, manufacturing
- tie rods, tie rod ends and assemblies, manufacturing

Exclusion(s)

- manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)
- manufacturing springs for motor vehicles and other transportation equipment (see 332611 Spring (heavy gauge) manufacturing)

33634 Motor vehicle brake system manufacturing

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

336340 Motor vehicle brake system manufacturing

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

Illustrative example(s)

- brake cylinders, master and wheel, automotive, truck and bus, manufacturing
- brake drums, automotive, truck and bus, manufacturing
- brake shoe relining, on a factory basis
- vacuum brake boosters, automotive, truck and bus, manufacturing

33635 Motor vehicle transmission and power train parts manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle transmission and power train parts.

336350 Motor vehicle transmission and power train parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle transmission and power train parts.

Illustrative example(s)

- assembly line rebuilding of automotive, truck and bus transmissions
- pressure and clutch plate assemblies, automotive, truck and bus, manufacturing
- torque converters, automotive, truck and bus, manufacturing
- transaxles, automotive, truck and bus, manufacturing
- transmissions and parts, automotive, truck and bus, manufacturing
- universal joints, automotive, truck and bus, manufacturing

33636 Motor vehicle seating and interior trim manufacturing

This industry comprises establishments primarily engaged in manufacturing motor vehicle fabric accessories and trimmings, seat belts and safety straps, and seats for transportation equipment of all kinds.

336360 Motor vehicle seating and interior trim manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle fabric accessories and trimmings, seat belts and safety straps, and seats for transportation equipment of all kinds.

Illustrative example(s)

- aircraft seats, manufacturing
- motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing
- motor vehicle trimmings, fabric, manufacturing
- seat belts, motor vehicle and aircraft, manufacturing
- seating for buses, railway cars and aircraft, manufacturing

33637 Motor vehicle metal stamping

This industry comprises establishments primarily engaged in manufacturing motor vehicle metal stampings. Establishments in this industry perform the stamping operation, and incidental operations such as removing burrs and other stamping defects, but do not further work the stamping into a final product.

336370 Motor vehicle metal stamping

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle metal stampings. Establishments in this industry perform the stamping operation, and incidental operations such as removing burrs and other stamping defects, but do not further work the stamping into a final product.

Illustrative example(s)

- firewall, rocker and quarter panels, motor vehicle, metal, stamping
- floor pans and fuel tank components, motor vehicle, metal, stamping
- motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing
- wheel centres and trim, motor vehicle, metal, stamping

Exclusion(s)

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

33639 Other motor vehicle parts manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing motor vehicle parts and accessories.

336390 Other motor vehicle parts manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing motor vehicle parts and accessories.

Illustrative example(s)

- air bag assemblies, manufacturing
- catalytic converters, engine exhaust, automotive, truck and bus, manufacturing
- convertible tops, for automobiles, manufacturing
- exhaust systems and parts, automotive, truck and bus, manufacturing
- filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing
- racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing
- radiators and cores, automotive, truck and bus, manufacturing
- wheels (i.e., rims), automotive, truck and bus, manufacturing

3364 Aerospace product and parts manufacturing

This industry group comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof. The development and production of prototypes is classified in this industry, as is the factory overhaul and conversion of aircraft and propulsion systems.

33641 Aerospace product and parts manufacturing

This industry comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof. The development and production of prototypes is classified in this industry, as is the factory overhaul and conversion of aircraft and propulsion systems.

336410 Aerospace product and parts manufacturing MEX

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

Inclusion(s)

- factory overhaul and conversion of aircraft and propulsion systems

Illustrative example(s)

- aircraft assemblies, subassemblies and parts, manufacturing
- aircraft conversions (i.e., major modifications to systems or equipment)
- aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing
- aircraft fuselage, wing, tail and similar assemblies, manufacturing
- aircraft or airplanes, manufacturing
- developing and producing prototypes for aerospace products
- guided missile and space vehicle parts, manufacturing
- guided missiles and space vehicles, manufacturing
- helicopters, manufacturing
- tail assemblies and parts (empennage), aircraft, manufacturing

Exclusion(s)

- manufacturing aeronautical instruments (see 334511 Navigational and guidance instruments manufacturing)

- manufacturing aircraft engine carburetors, pistons, piston rings, intake and exhaust valves (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing aircraft fluid power subassemblies (see 332910 Metal valve manufacturing)
- manufacturing aircraft intake and exhaust valves and pistons (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing aircraft internal combustion engine filters (see 336390 Other motor vehicle parts manufacturing)
- manufacturing aircraft lighting fixtures (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing aircraft seating (see 336360 Motor vehicle seating and interior trim manufacturing)
- manufacturing communications satellites (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing fluid power pumps (see 333990 All other general-purpose machinery manufacturing)
- performing research and development on aircraft, but not producing prototypes (see 541710 Research and development in the physical, engineering and life sciences)
- repairing aircraft, except on a factory basis (see 488190 Other support activities for air transportation)

3365 Railroad rolling stock manufacturing

This industry group comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts. The manufacture of rapid transit cars and special-purpose self-propelled railroad equipment, such as rail layers, ballast distributors, rail-tamping equipment and other railway track maintenance equipment is included in this industry group.

33651 Railroad rolling stock manufacturing

This industry comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts. The manufacture of rapid transit cars and special-purpose self-propelled railroad equipment, such as rail layers, ballast distributors, rail-tamping equipment and other railway track maintenance equipment is included in this industry.

336510 Railroad rolling stock manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts.

Inclusion(s)

- manufacturing railway track maintenance equipment

Illustrative example(s)

- diesel-electric locomotives, manufacturing
- locomotives, manufacturing
- mining locomotives and parts, manufacturing
- rail laying and tamping equipment, manufacturing
- railroad cars, self-propelled, manufacturing
- railroad track equipment (e.g., rail layers, ballast distributors), manufacturing
- rapid transit cars and equipment, manufacturing
- subway cars, manufacturing

Exclusion(s)

- activities of repair shops that are part of a railroad or local transit network (see 488210 Support activities for rail transportation)
- manufacturing diesel engines and parts for locomotives (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing locomotive diesel engines (see 333619 Other engine and power transmission equipment manufacturing)

- manufacturing locomotive fuel lubricating or cooling medium pumps (see 333910 Pump and compressor manufacturing)
- manufacturing mining rail cars (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing pumps for railroad equipment lubrication systems (see 333910 Pump and compressor manufacturing)
- manufacturing underground mining machinery (see 333130 Mining and oil and gas field machinery manufacturing)

3366 Ship and boat building

This industry group comprises establishments primarily engaged in operating a shipyard or manufacturing boats. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use. Boats are defined as water-craft suitable or intended for personal or recreational use. The activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship sections and barge sections, and specialized services, such as ship scaling, when performed at the shipyard.

33661 Ship and boat building

This industry comprises establishments primarily engaged in operating a shipyard or manufacturing boats. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use. Boats are defined as water-craft suitable or intended for personal or recreational use. The activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship sections and barge sections, and specialized services, such as ship scaling, when performed at the shipyard.

Exclusion(s)

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

336611 Ship building and repairing ^{US}

This Canadian industry comprises establishments primarily engaged in operating a shipyard. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use.

Inclusion(s)

- conversion and alteration of ships, the production of prefabricated ship sections and barge sections, and specialized services, when performed at the shipyard

Illustrative example(s)

- barges, building
- drilling and production platforms, floating, oil and gas, building
- fishing boats, commercial, building
- hydrofoil vessels and hovercrafts, building and repairing in shipyards
- ship dismantling at shipyards
- ship repair, done in a shipyard

Exclusion(s)

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

336612 Boat building US

This Canadian industry comprises establishments primarily engaged in building boats in boat yards (i.e., boat manufacturing facilities). Boats are defined as water-craft not built in shipyards and typically of the type suitable or intended for personal use.

Illustrative example(s)

- boats, recreational, manufacturing
- canoes, kayaks, rowboats and skiffs, manufacturing
- fishing boats, recreational, building
- hydrofoil vessels and hovercrafts, recreational type, manufacturing
- inflatable boats (except toy), heavy-duty, all materials, manufacturing
- inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing
- motorboats including fibreglass, inboard or outboard, manufacturing
- rigid hull inflatable boats, manufacturing
- yachts, built in boat yard

Exclusion(s)

- manufacturing non-rigid hull inflatable plastic boats (see 326198 All other plastic product manufacturing)
- manufacturing non-rigid hull inflatable rubber boats (see 326290 Other rubber product manufacturing)
- manufacturing prefabricated metal boat sections, not at a boat yard (see 332319 Other plate work and fabricated structural product manufacturing)
- manufacturing toy inflatable rubber swimming pool rafts (see 326290 Other rubber product manufacturing)

3369 Other transportation equipment manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing transportation equipment and parts.

33699 Other transportation equipment manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing transportation equipment and parts.

Exclusion(s)

- manufacturing children's tricycles (see 339930 Doll, toy and game manufacturing)
- manufacturing wheelbarrows and push-carts (see 333920 Material handling equipment manufacturing)
- manufacturing wheelchairs (see 339110 Medical equipment and supplies manufacturing)

336990 Other transportation equipment manufacturing CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing transportation equipment and parts.

Illustrative example(s)

- all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing
- animal-drawn vehicles (e.g., wagons, sleighs, buggies, carriages, carts) and parts, manufacturing
- armoured military vehicles and parts (except tanks), manufacturing
- bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing
- bicycles and tricycles, manufacturing
- go-carts (except children's), manufacturing
- off-highway tracked vehicles (except construction, armoured military), manufacturing
- race cars, manufacturing
- tanks, military (including factory rebuilding), manufacturing

Exclusion(s)

- manufacturing bulldozers (see 333120 Construction machinery manufacturing)
- manufacturing children's go-carts (see 339930 Doll, toy and game manufacturing)

337 Furniture and related product manufacturing

This subsector comprises establishments primarily engaged in manufacturing furniture and related products. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process. Design services may be performed by the furniture establishment's own work force or may be purchased from industrial designers. Furniture is classified based on the application for which it is designed. For example, an upholstered sofa is treated as household furniture, although it may also be used in hotels or offices.

Furniture is also classified according to the component material from which it is made. Furniture made from more than one material is classified based on the material used in the frame, or if there is no frame, the predominant component material. Upholstered household furniture is classified as such, without regard to the frame material.

Furniture may be produced on a stock or custom basis and may be shipped assembled or unassembled (knockdown). Establishments primarily engaged in manufacturing furniture frames and parts are included.

Exclusion(s)

- manufacturing furniture hardware (see 332 Fabricated metal product manufacturing)
- manufacturing laboratory and hospital furniture (see 339 Miscellaneous manufacturing)
- manufacturing seating for transportation equipment (see 336 Transportation equipment manufacturing)
- repairing, refinishing and reupholstering furniture (see 811 Repair and maintenance)

3371 Household and institutional furniture and kitchen cabinet manufacturing

This industry group comprises establishments primarily engaged in manufacturing furniture designed for use in households; institutions such as schools, churches, restaurants and other public buildings; and wood kitchen cabinets, bathroom vanities, and counters.

33711 Wood kitchen cabinet and counter top manufacturing

This industry comprises establishments primarily engaged in manufacturing wood kitchen cabinets, bathroom vanities, and counters, designed for permanent installation.

337110 Wood kitchen cabinet and counter top manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing wood kitchen cabinets, bathroom vanities, and counters, designed for permanent installation.

Illustrative example(s)

- bathroom vanities, wood, manufacturing
- kitchen cabinets (except free standing), wood, manufacturing
- kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined
- table or counter tops (e.g., kitchen, bathroom, bar), plastic laminated, manufacturing

Exclusion(s)

- manufacturing free standing wood cabinets (see 337123 Other wood household furniture manufacturing)

33712 Household and institutional furniture manufacturing

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

337121 Upholstered household furniture manufacturing US

This Canadian industry comprises establishments primarily engaged in manufacturing upholstered household furniture.

Illustrative example(s)

- chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
- chesterfields, manufacturing
- sofas (including sofa beds), manufacturing
- spring cushions, manufacturing

337123 Other wood household furniture manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing wood furniture designed for household use, except upholstered. Such furniture may be used in buildings other than private dwellings, for example in hotel rooms.

Illustrative example(s)

- bedroom furniture, wood, manufacturing
- bookcases, wood, household, manufacturing
- cabinet making, made to individual order
- cedar chests, manufacturing
- chairs, wood household (except upholstered), manufacturing
- dining and living room furniture, wood, manufacturing
- wooden household furniture, made to individual order

Exclusion(s)

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

337126 Household furniture (except wood and upholstered) manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing household furniture, except wood or upholstered.

Illustrative example(s)

- baby seats for automobiles, manufacturing
- brass furniture, manufacturing
- cabinets (free standing), metal, manufacturing
- card table and chair sets, metal, manufacturing
- stools, household (except wood), manufacturing
- wrought iron furniture, manufacturing

Exclusion(s)

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

337127 Institutional furniture manufacturing US

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

Illustrative example(s)

- altars (except stone and concrete), manufacturing
- chairs, portable folding, manufacturing
- draughting or drawing tables and boards, artists (without attachments), manufacturing
- factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing
- hotel or motel furniture, manufacturing
- laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing
- public building furniture, manufacturing

Exclusion(s)

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

3372 Office furniture (including fixtures) manufacturing

This industry group comprises establishments primarily engaged in manufacturing furniture designed for office use, such as office chairs and desks; and office and store fixtures, such as showcases. Establishments primarily engaged in manufacturing furniture parts and frames, for all types of furniture, are also included.

33721 Office furniture (including fixtures) manufacturing

This industry comprises establishments primarily engaged in manufacturing furniture designed for office use, such as office chairs and desks; and office and store fixtures, such as showcases. Establishments primarily engaged in manufacturing furniture parts and frames, for all types of furniture, are also included.

337213 Wood office furniture, including custom architectural woodwork, manufacturing CAN

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

Inclusion(s)

- manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood

Illustrative example(s)

- bookcases and cabinets, wood, office, manufacturing
- custom-designed office interiors (i.e., furniture, architectural woodwork and fixtures), manufacturing
- modular and panel furniture systems, wood office, manufacturing
- visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing
- wood office furniture (e.g., benches, chairs, stools, desks, table), manufacturing

Exclusion(s)

- manufacturing metal laundry hampers (see 332439 Other metal container manufacturing)

337214 Office furniture (except wood) manufacturing US

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

Illustrative example(s)

- bookcases, wall cases and cabinets, office (except wood), manufacturing
- modular or panel furniture systems, office (except wood), manufacturing
- office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)
- visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing

Exclusion(s)

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

337215 Showcase, partition, shelving and locker manufacturing US

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

Inclusion(s)

- manufacturing furniture parts and frames, for all types of furniture

Illustrative example(s)

- display cases and fixtures (except refrigerated), manufacturing
- furniture frames, manufacturing
- furniture parts and components, manufacturing
- lockers (except refrigerated), manufacturing
- point of purchase display racks, wire, manufacturing
- postal service lock boxes, manufacturing
- shelving, office and store, manufacturing
- showcases (except refrigerated), manufacturing

Exclusion(s)

- manufacturing metal office fixtures (see 337214 Office furniture (except wood) manufacturing)
- manufacturing metal office furniture (see 337214 Office furniture (except wood) manufacturing)
- manufacturing refrigerated cabinets, showcases, display cases and lockers (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing wood office fixtures (see 337213 Wood office furniture, including custom architectural woodwork, manufacturing)
- manufacturing wood office furniture (see 337213 Wood office furniture, including custom architectural woodwork, manufacturing)

3379 Other furniture-related product manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing furniture-related products.

Exclusion(s)

- manufacturing furniture hardware (see 3325 Hardware manufacturing)
- manufacturing safes and vaults (see 3329 Other fabricated metal product manufacturing)
- repairing, refinishing and reupholstering furniture (see 8114 Personal and household goods repair and maintenance)

33791 Mattress manufacturing

This industry comprises establishments primarily engaged in manufacturing mattresses and related products.

337910 Mattress manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing mattresses and related products.

Illustrative example(s)

- bedsprings, assembled, manufacturing
- inner spring mattresses, manufacturing
- mattresses for waterbeds, manufacturing

Exclusion(s)

- manufacturing individual wire springs (see 332619 Other fabricated wire product manufacturing)
- manufacturing inflatable mattresses (see 326 Plastics and rubber products manufacturing)

33792 Blind and shade manufacturing

This industry comprises establishments primarily engaged in manufacturing blinds and shades, and related fixtures, for interior use.

337920 Blind and shade manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing blinds and shades, and related fixtures, for interior use.

Illustrative example(s)

- bamboo shades, blinds and awnings, manufacturing
- curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing
- venetian blinds (wood), manufacturing

Exclusion(s)

- manufacturing canvas exterior shades and awnings (see 314910 Textile bag and canvas mills)
- manufacturing curtains (see 314120 Curtain and linen mills)

339 Miscellaneous manufacturing

This subsector comprises establishments, not classified to any other subsector, primarily engaged in manufacturing activities. These establishments manufacture a diverse range of products, such as medical equipment and supplies, jewellery, sporting goods, toys and office supplies.

3391 Medical equipment and supplies manufacturing

This industry group comprises establishments primarily engaged in manufacturing medical equipment and supplies. Establishments primarily engaged in grinding eyeglasses and hard contact lenses to prescription, on a factory basis, are included.

33911 Medical equipment and supplies manufacturing

This industry comprises establishments primarily engaged in manufacturing medical equipment and supplies. Establishments primarily engaged in grinding eyeglasses and hard contact lenses to prescription, on a factory basis, are included.

339110 Medical equipment and supplies manufacturing CAN

This Canadian industry comprises establishments primarily engaged in manufacturing medical equipment and supplies

Inclusion(s)

- grinding eyeglasses and hard contact lenses to prescription, on a factory basis

Illustrative example(s)

- blood transfusion equipment or hemodialysis apparatus, manufacturing
- catheters, cannulae and intravenous system (IV), manufacturing
- contact lenses, manufacturing
- dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing
- eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing
- hospital furniture (e.g., hospital beds, operating room furniture), manufacturing
- hypodermic needles and syringes, manufacturing
- lens grinding, ophthalmic (except in retail stores)
- medical and related instruments, apparatus and equipment (except electro-medical), manufacturing
- orthopedic and prosthetic appliances, devices and supplies, manufacturing
- wheel chairs, other specialized chairs, and parts for persons with disabilities, manufacturing

Exclusion(s)

- manufacturing baby walkers (see 339930 Doll, toy and game manufacturing)
- manufacturing laboratory instruments, x-ray apparatus, and electro-medical apparatus, such as hearing aids (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing moulded glass lens blanks (see 32721 Glass and glass product manufacturing)
- manufacturing moulded plastic lens blanks (see 326198 All other plastic product manufacturing)
- retailing prescription eyeglasses and contact lenses made on the premises (see 446130 Optical goods stores)

3399 Other miscellaneous manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing activities.

33991 Jewellery and silverware manufacturing

This industry comprises establishments primarily engaged in manufacturing, engraving, chasing or etching jewellery, novelties or precious metal flatware; stamping coins; cutting, slabbing, tumbling, carving, engraving, polishing or faceting precious or semiprecious stones; recutting, repolishing and setting gem stones; or drilling, sawing, and peeling cultured and costume pearls. Establishments primarily engaged in manufacturing pewter jewellery or flatware are included.

339910 Jewellery and silverware manufacturing ^{US}

This Canadian industry comprises establishments primarily engaged in manufacturing, engraving, chasing or etching jewellery, novelties or precious metal flatware; stamping coins; cutting, slabbing, tumbling, carving, engraving, polishing or faceting precious or semiprecious stones; recutting, repolishing and setting gem stones; or drilling, sawing, and peeling cultured and costume pearls.

Inclusion(s)

- manufacturing pewter jewellery or flatware

Illustrative example(s)

- costume jewellery (including imitation stones and pearls), manufacturing
- flatware, precious metal (except plated), manufacturing
- industrial diamonds, cut and polished, manufacturing
- jewellers' findings and materials, manufacturing
- jewellery and silverware, metal embossing or filigreeing for the trade
- jewellery, made of precious metal or precious or semiprecious stones, manufacturing
- lapidary work

- medals, precious or semi-precious metal, manufacturing
- minting of coins
- pewter ware, manufacturing
- precious stones, cutting and polishing
- trophies, precious metal (except plated), manufacturing

Exclusion(s)

- engraving, chasing or etching non-precious metal flatware and other plated ware (see 332810 Coating, engraving, cold and heat treating and allied activities)
- manufacturing ecclesiastical ware and trophies, plated with precious metal (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing flatware, table flatware, utensils and cutlery, plated with precious metal (see 332210 Cutlery and hand tool manufacturing)
- manufacturing metal cutlery and flatware plated with precious or non-precious metal (see 332210 Cutlery and hand tool manufacturing)
- manufacturing non-precious metal plated ware (except cutlery and flatware) (see 33299 All other fabricated metal product manufacturing)
- manufacturing personal goods, except metal, carried on or about the person, such as compacts and vanity cases (see 316990 Other leather and allied product manufacturing)
- manufacturing synthetic stones or gem stones (see 327990 All other non-metallic mineral product manufacturing)

33992 Sporting and athletic goods manufacturing

This industry comprises establishments primarily engaged in manufacturing sporting and athletic goods, except clothing and footwear.

339920 Sporting and athletic goods manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing sporting and athletic goods, except clothing and footwear.

Illustrative example(s)

- athletic and sporting goods (except clothing, firearms and ammunition), manufacturing
- baseball equipment, manufacturing
- basketball equipment, manufacturing
- billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing
- football equipment, manufacturing
- golf equipment, manufacturing
- gymnasium and playground equipment, manufacturing
- hockey equipment (e.g., pants, pads, shinguards), manufacturing
- ski boots, manufacturing
- swimming pools, prefabricated, manufacturing
- tennis equipment, manufacturing

Exclusion(s)

- fishing nets and seines, made in cordage or twine mills (see 314990 All other textile product mills)
- manufacturing athletic footwear (see 316210 Footwear manufacturing)
- manufacturing bicycles (see 336990 Other transportation equipment manufacturing)
- manufacturing small arms and small arms ammunition (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing team uniforms (see 315289 All other cut and sew clothing manufacturing)

33993 Doll, toy and game manufacturing

This industry comprises establishments primarily engaged in manufacturing dolls, toys and games.

339930 Doll, toy and game manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing dolls, toys and games.

Illustrative example(s)

- baby carriages or strollers, manufacturing
- dolls (including parts and accessories), manufacturing
- electronic toys and game machines (except coin-operated), manufacturing
- games (except amusement park and playground), manufacturing
- handicraft supplies, manufacturing
- model kits, manufacturing
- stuffed toys (including animals), manufacturing
- toys, electric (including parts), manufacturing
- vehicles (except bicycles), children's, manufacturing

Exclusion(s)

- manufacturing bicycles and tricycles (see 336990 Other transportation equipment manufacturing)
- manufacturing coin-operated game machines (see 339990 All other miscellaneous manufacturing)
- manufacturing electronic video game cartridges and reproducing video game software (see 334610 Manufacturing and reproducing magnetic and optical media)
- manufacturing sporting and athletic goods (see 339920 Sporting and athletic goods manufacturing)

33994 Office supplies (except paper) manufacturing

This industry comprises establishments primarily engaged in manufacturing office supplies, except paper.

339940 Office supplies (except paper) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing office supplies, except paper.

Illustrative example(s)

- chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing
- markers, soft tip (e.g., felt, fabric, plastic), manufacturing
- mechanical pencils, manufacturing
- modelling clay, manufacturing
- paints or colours, artists', manufacturing
- palettes, artists', manufacturing
- pastels and crayons (artists), manufacturing
- pencil sharpeners, manufacturing
- pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
- ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing
- stamping devices, hand operated (e.g., time, date, postmark, cancelling, shoe and textile marking), manufacturing
- staplers, office, manufacturing

Exclusion(s)

- manufacturing drafting tables and boards (see 337127 Institutional furniture manufacturing)
- manufacturing manifold business forms, blankbooks and loose-leaf binders (see 32311 Printing)
- manufacturing paper office supplies (see 322230 Stationery product manufacturing)
- manufacturing rubber erasers (see 326290 Other rubber product manufacturing)
- manufacturing writing, drawing and India inks (see 325999 All other miscellaneous chemical product manufacturing)

33995 Sign manufacturing

This industry comprises establishments primarily engaged in manufacturing signs and related displays, of all materials except paper and paperboard.

339950 Sign manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing signs and related displays.

Illustrative example(s)

- electric backlight signs, manufacturing
- electrical signs and advertising displays, manufacturing
- letters and numerals (except wood and paper), for signs, manufacturing
- neon signs, manufacturing
- scoreboards, electric, manufacturing
- signs and signboards, non-electric, of wood, manufacturing

Exclusion(s)

- printing advertising specialties, and printing paper and paperboard signs and notices (see 323119 Other printing)
- sign painting and lettering (see 541899 All other services related to advertising)

33999 All other miscellaneous manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing activities.

339990 All other miscellaneous manufacturing CAN

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

Illustrative example(s)

- candles, manufacturing
- Christmas trees, plants and wreaths, artificial, manufacturing
- coffins, wood or metal, manufacturing
- fire extinguishers, portable, manufacturing
- flowers, foliage and fruits, artificial (except glass or plastic), manufacturing
- gaskets, packing and sealing devices, manufacturing
- household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing
- mops (e.g., dish, dust, floor), manufacturing
- musical instruments (except toy), manufacturing
- needles and pins, manufacturing
- pipes, smoker's, manufacturing
- umbrellas (e.g., beach, garden), manufacturing

Exclusion(s)

- Christmas tree ornaments, made from purchased glass (see 327215 Glass product manufacturing from purchased glass)
- decalcomania on china and glass, for the trade (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
- glass Christmas tree ornaments, made in glass-making plants (see 327214 Glass manufacturing)
- manufacturing artists' paint brushes (see 339940 Office supplies (except paper) manufacturing)
- manufacturing cigarettes or cigar lighters, precious metal or base metal clad with precious metal (see 339910 Jewellery and silverware manufacturing)

- manufacturing electrical Christmas tree ornaments (see 335120 Lighting fixture manufacturing)
- manufacturing glass products, such as lamp shades and non-electric Christmas tree ornaments (see 327215 Glass product manufacturing from purchased glass)
- manufacturing hard rubber tobacco pipe bits and stems (see 326290 Other rubber product manufacturing)
- manufacturing metal products, such as combs and hair curlers (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing motor vehicle cigarette lighters (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing orthopedic canes (see 339110 Medical equipment and supplies manufacturing)
- manufacturing plastic products, such as lamp shades, combs and hair curlers (see 326198 All other plastic product manufacturing)
- manufacturing precast concrete products (except block, brick, pipe) (see 327390 Other concrete product manufacturing)
- manufacturing rubber hairpins (see 326290 Other rubber product manufacturing)
- manufacturing stage lighting equipment (see 335120 Lighting fixture manufacturing)
- manufacturing stone cut products (e.g., blocks, statuary) (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing toy musical instruments (see 339930 Doll, toy and game manufacturing)
- manufacturing wood products, such as burnt wood articles (see 321999 All other miscellaneous wood product manufacturing)

41 Wholesale trade

This sector comprises establishments primarily engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The wholesaling process is an intermediate step in the distribution of goods. Many wholesalers are organized to sell merchandise in large quantities to retailers, and business and institutional clients. However, some wholesalers, in particular those that supply non-consumer capital goods, sell merchandise in single units to final users.

Sales of capital goods or durable non-consumer goods used in the production of goods and services, such as farm machinery and equipment, heavy duty trucks, and industrial machinery, are always included in wholesale trade.

Wholesalers sell merchandise to other businesses and normally operate from a warehouse or office. These warehouses and offices are characterized by having little or no display of merchandise. In addition, neither the design nor the location of the premises is intended to solicit walk-in traffic. Wholesalers do not normally use advertising directed to the general public. Customers are generally reached initially via telephone, in-person marketing, or by specialized advertising that may include Internet and other electronic means. Follow-up are either vendor-initiated or client initiated, generally based on previous sales, and typically exhibit strong ties between sellers and buyers.

This sector comprises two main types of wholesalers: merchant wholesalers that sell goods on own account and wholesale electronic markets, agents, and brokers that arrange sales and purchases for others generally for a commission or fee.

Merchants wholesalers

Merchant wholesalers buy and sell merchandise on their own account, that is, they take title to the goods they sell. They generally operate from warehouse or office locations and they may ship from their own inventory or arrange for the shipment of goods directly from the supplier to the client. In addition to the sale of goods, they may provide, or arrange for the provision of, logistics, marketing and support services, such as packaging and labelling, inventory management, shipping, handling of warranty claims, in-store or co-op promotions, and product training.

Merchants wholesalers are known by a variety of trade designations depending on their relationship with suppliers or customers, or the distribution method they employ. Examples include wholesale merchants, wholesale distributors, drop shippers, rack-jobbers, import-export merchants, and banner wholesalers.

Included as merchant wholesalers are sales branches or offices (but not retail stores) maintained by manufacturing, refining, or mining enterprises apart from their plants or mines for the purpose of marketing their products.

Merchant wholesalers also include units that completely outsource the transformation process but do not own the input materials. These units are in fact buying the completed good from the producer with the intention to resell it. These units may design the goods being manufactured, and may have some say in the manufacturing process. On the other hand, units that completely outsource the transformation process but own the inputs are classified to the manufacturing sector.

The first eight subsectors of wholesale trade comprise merchant wholesalers. The grouping of these establishments into industry groups and industries is based on the merchandise line or lines supplied by the wholesaler.

Business-to business electronic markets, and agents and brokers

Business-to business electronic markets, and wholesale trade agents and brokers arrange for the purchase or sale of goods owned by others, generally for a commission or fee. They are known as business-to-business (B2B) electronic markets, wholesale trade agents and brokers, commission merchants, import-export agents and brokers, auction companies, and manufacturer's representatives. These establishments operate from offices and generally do not own or handle the goods they sell.

411 Farm product merchant wholesalers CAN

This subsector comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

4111 Farm product merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

41111 Live animal merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling live animals.

411110 Live animal merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling live animals.

Illustrative example(s)

- auctioning livestock, with own facilities
- bees merchant wholesalers
- live bait merchant wholesalers
- live fish merchant wholesalers
- livestock merchant wholesalers
- pet animals merchant wholesalers
- worms merchant wholesalers

Exclusion(s)

- wholesaling fresh, cured or frozen (unpackaged) fish (see 413140 Fish and seafood product merchant wholesalers)

41112 Oilseed and grain merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling oilseeds and grains. Establishments operating grain elevators (except those primarily engaged in storage) are included.

411120 Oilseed and grain merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling oilseeds and grains. Establishments operating grain elevators (except those primarily engaged in storage) are included.

Illustrative example(s)

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

Exclusion(s)

- operating grain elevators mainly for storage purposes (see 493130 Farm product warehousing and storage)
- wholesaling hay, processed seeds, grain used as fodder, and animal feeds (see 418310 Agricultural feed merchant wholesalers)
- wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds (see 418320 Seed merchant wholesalers)

41113 Nursery stock and plant merchant wholesalers CAN

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

411130 Nursery stock and plant merchant wholesalers CAN

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

Illustrative example(s)

- flowers and florists' supplies merchant wholesalers
- ornamental plants and flowers merchant wholesalers
- trees, bushes and plants merchant wholesalers

41119 Other farm product merchant wholesalers CAN

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

411190 Other farm product merchant wholesalers CAN

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

Illustrative example(s)

- animal hair and pelts merchant wholesalers (e.g., furs, mohair, skins, wool)
- bovine semen merchant wholesalers
- raw hides and skins merchant wholesalers
- raw milk merchant wholesalers
- raw silk merchant wholesalers
- raw sugar merchant wholesalers
- unprocessed crude vegetables and fruits merchant wholesalers
- unprocessed feathers merchant wholesalers
- unshelled nuts and seeds merchant wholesalers
- vegetable fibres merchant wholesalers

Exclusion(s)

- wholesaling cured tobacco (see 413310 Cigarette and tobacco product merchant wholesalers)
- wholesaling grain and beans (see 411120 Oilseed and grain merchant wholesalers)
- wholesaling livestock (see 411110 Live animal merchant wholesalers)

412 Petroleum and petroleum products merchant wholesalers CAN

This subsector comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

4121 Petroleum and petroleum products merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

41211 Petroleum and petroleum products merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

412110 Petroleum and petroleum products merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

Illustrative example(s)

- aircraft fuelling services, merchant wholesalers
- bulk tank station merchant wholesalers
- crude oil merchant wholesalers
- fuel oil merchant wholesalers
- gasoline merchant wholesalers
- liquefied petroleum gases merchant wholesalers
- lubricating oils and greases merchant wholesalers
- refined petroleum products merchant wholesalers

Exclusion(s)

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

413 Food, beverage and tobacco merchant wholesalers CAN

This subsector comprises establishments primarily engaged in wholesaling food products, beverages and tobacco products.

4131 Food merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling processed milk and other dairy products, poultry and eggs, fish and seafood products, fresh fruit and vegetables, red meat and meat products, bread and other bakery products, processed rice, flour, flour mixes, prepared cereal foods and spices.

41311 General-line food merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling a general line of food products.

413110 General-line food merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling a general line of food products.

41312 Dairy and milk products merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

413120 Dairy and milk products merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

Illustrative example(s)

- dairy and milk products (e.g., butter, cheese, yogurt) merchant wholesalers
- frozen dairy products and desserts (e.g., ice cream and ices) merchant wholesalers

Exclusion(s)

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

41313 Poultry and egg merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

413130 Poultry and egg merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

Illustrative example(s)

- dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants) merchant wholesalers
- eggs merchant wholesalers
- poultry products merchant wholesalers

Exclusion(s)

- wholesaling live poultry (see 411110 Live animal merchant wholesalers)
- wholesaling packaged frozen poultry (see 413190 Other specialty-line food merchant wholesalers)

41314 Fish and seafood product merchant wholesalers CAN

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

413140 Fish and seafood product merchant wholesalers CAN

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

Illustrative example(s)

- crustaceans and molluscs merchant wholesalers
- cured fish merchant wholesalers

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

Exclusion(s)

- wholesaling packaged frozen fish and seafood or canned sea products (see 413190 Other specialty-line food merchant wholesalers)

41315 Fresh fruit and vegetable merchant wholesalers CAN

This industry comprises establishments primarily engaged in cleaning, sorting, repackaging and wholesaling fresh fruit and vegetables. These establishments typically supply retailers.

413150 Fresh fruit and vegetable merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in cleaning, sorting, repackaging and wholesaling fresh fruit and vegetables. These establishments typically supply retailers.

Illustrative example(s)

- fresh fruit packing house, merchant wholesalers
- vegetable packing shed merchant wholesalers

Exclusion(s)

- buying and reselling unprocessed fruit and vegetables (see 411190 Other farm product merchant wholesalers)
- wholesaling packaged frozen, and canned fruit and vegetables (see 413190 Other specialty-line food merchant wholesalers)

41316 Red meat and meat product merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling fresh, frozen (except frozen packaged), cured and cooked meats.

413160 Red meat and meat product merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling fresh, frozen (except frozen packaged), cured and cooked meats.

Illustrative example(s)

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

Exclusion(s)

- canned meats merchant-wholesalers (see 413190 Other specialty-line food merchant wholesalers)
- cutting purchased carcasses and selling boxed beef (see 31161 Animal slaughtering and processing)
- wholesaling packaged frozen meats or canned meats (see 413190 Other specialty-line food merchant wholesalers)

41319 Other specialty-line food merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling specialized lines of food, including canned foods and packaged frozen foods.

413190 Other specialty-line food merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling specialized lines of food, including canned foods and packaged frozen foods.

Illustrative example(s)

- bakery products merchant wholesalers
- canned foods merchant wholesalers
- canned or dried dairy products merchant wholesalers
- coffee distribution
- coffee merchant wholesalers
- confectionery merchant wholesalers
- fruit juices merchant wholesalers
- health food merchant wholesalers
- jams, jellies and marmalades merchant wholesalers
- packaged frozen foods merchant wholesalers
- pickles, preserves and sauces merchant wholesalers
- refined sugar merchant wholesalers
- tea merchant wholesalers

4132 Beverage merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling alcoholic and non-alcoholic beverages.

41321 Non-alcoholic beverage merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

413210 Non-alcoholic beverage merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

Illustrative example(s)

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

Exclusion(s)

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

41322 Alcoholic beverage merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

413220 Alcoholic beverage merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

Illustrative example(s)

- alcoholic beverages merchant wholesalers
- coolers (2.5% or greater alcohol content) merchant wholesalers
- hard cider (2.5% or greater alcohol content) merchant wholesalers
- liquors and wines merchant wholesalers
- spirits (e.g., distilled, neutral, brandy) merchant wholesalers

4133 Cigarette and tobacco product merchant wholesalers CAN

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

41331 Cigarette and tobacco product merchant wholesalers CAN

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

413310 Cigarette and tobacco product merchant wholesalers CAN

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

Illustrative example(s)

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

Exclusion(s)

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

4134 Cannabis merchant wholesalers CAN

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

41341 Cannabis merchant wholesalers CAN

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

413410 Cannabis merchant wholesalers CAN

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

Illustrative example(s)

- cannabis merchant wholesalers
- cannabis products merchant wholesalers

Exclusion(s)

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

414 Personal and household goods merchant wholesalers CAN

This subsector comprises establishments primarily engaged in wholesaling textiles, clothing, footwear, home entertainment equipment, household appliances, home furnishings, personal articles, pharmaceuticals, toiletries, cosmetics and sundries.

4141 Textile, clothing and footwear merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling textiles, clothing, clothing accessories, footwear, piece goods, notions and other dry goods.

41411 Clothing and clothing accessories merchant wholesalers CAN

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

414110 Clothing and clothing accessories merchant wholesalers CAN

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

Illustrative example(s)

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

Exclusion(s)

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

41412 Footwear merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling footwear.

414120 Footwear merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling footwear.

Illustrative example(s)

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

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

This industry comprises establishments primarily engaged in wholesaling piece goods, notions and other dry goods.

414130 Piece goods, notions and other dry goods merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling piece goods, notions and other dry goods.

Illustrative example(s)

- buttons merchant wholesalers
- clothing fasteners merchant wholesalers
- clothing patterns merchant wholesalers
- knitting yarns merchant wholesalers
- notions merchant wholesalers
- piece goods (e.g., textile, synthetic, cotton, silk, rayon) merchant wholesalers
- textile fabric merchant wholesalers
- textile yard goods merchant wholesalers
- yarn and thread merchant wholesalers
- zippers merchant wholesalers

Exclusion(s)

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

4142 Home entertainment equipment and household appliance merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling home entertainment equipment and household electrical and electronic appliances and parts.

41421 Home entertainment equipment merchant wholesalers CAN

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

414210 Home entertainment equipment merchant wholesalers CAN

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

Illustrative example(s)

- domestic sound systems merchant wholesalers
- domestic video recorder merchant wholesalers
- portable recorder and cassette player merchant wholesalers
- television sets merchant wholesalers

Exclusion(s)

- coin-operated phonographs merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- wholesaling computers and pre-packaged software (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling used entertainment equipment and parts (see 418930 Second-hand goods (except machinery and automotive) merchant wholesalers)

41422 Household appliance merchant wholesalers CAN

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

414220 Household appliance merchant wholesalers CAN

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

Illustrative example(s)

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

Exclusion(s)

- wholesaling gas appliances (see 416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers)
- wholesaling restaurant and hotel equipment (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)

4143 Home furnishings merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling home furnishings, such as furniture, china, glassware, crockery and pottery, floor coverings, linens and draperies.

41431 China, glassware, crockery and pottery merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling household china, glassware, crockery and pottery, including ceramic kitchenware and tableware.

414310 China, glassware, crockery and pottery merchant wholesalers CAN

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

Illustrative example(s)

- ceramic kitchenware and tableware merchant wholesalers
- household china and glassware merchant wholesalers
- household crockery, pottery, ceramic and earthenware merchant wholesalers

Exclusion(s)

- wholesaling non-precious metal cutlery (see 414390 Other home furnishings merchant wholesalers)
- wholesaling precious metal cutlery (see 414410 Jewellery and watch merchant wholesalers)
- wholesaling restaurant and hotel goods (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)

41432 Floor covering merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling floor coverings.

414320 Floor covering merchant wholesalers CAN

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

Illustrative example(s)

- carpet and carpet supplies merchant wholesalers
- floor tiles (except ceramic) merchant wholesalers
- linoleum floor covering merchant wholesalers

Exclusion(s)

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

41433 Linen, drapery and other textile furnishings merchant wholesalers CAN

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

414330 Linen, drapery and other textile furnishings merchant wholesalers CAN

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

Illustrative example(s)

- bath mats and bathroom sets merchant wholesalers
- bed coverings merchant wholesalers
- curtains merchant wholesalers
- draperies merchant wholesalers
- household furnishings tapestries merchant wholesalers
- household linens merchant wholesalers

Exclusion(s)

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

41439 Other home furnishings merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling furniture and other home furnishings, such as window accessories, blinds, pictures and picture frames, mirrors and decorative ware. Establishments primarily engaged in wholesaling a combination of home furnishings with none predominating are also included.

414390 Other home furnishings merchant wholesalers CAN

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

Inclusion(s)

- wholesaling a combination of home furnishings with none predominating

Illustrative example(s)

- household art and decorative ware merchant wholesalers
- household cutlery merchant wholesalers
- household furniture merchant wholesalers
- household wall decorations merchant wholesalers

- lawn furniture merchant wholesalers
- mattresses and box springs merchant wholesalers
- mirrors (except automotive) merchant wholesalers
- office, restaurant and public building merchant wholesalers
- window shades and blinds merchant wholesalers

Exclusion(s)

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

4144 Personal goods merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling personal articles, such as jewellery, watches, books, periodicals, newspapers, photographic equipment and supplies, sound recordings, video recordings, toys, hobby goods, and amusement and sporting goods.

41441 Jewellery and watch merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling jewellery, finished gem stones, watches, silverware, and table flatware, holloware or cutlery made of precious metal.

414410 Jewellery and watch merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling jewellery, finished gem stones, watches, silverware, and table flatware, holloware or cutlery made of precious metal.

Illustrative example(s)

- silverware and plated ware merchant wholesalers

Exclusion(s)

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

41442 Book, periodical and newspaper merchant wholesalers CAN

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

414420 Book, periodical and newspaper merchant wholesalers CAN

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

Inclusion(s)

- textbook, dictionary and encyclopedia merchant wholesalers

Illustrative example(s)

- books and pamphlets merchant wholesalers
- fiction books merchant wholesalers
- magazines merchant wholesalers
- maps merchant wholesalers
- newspapers merchant wholesalers
- pocket books merchant wholesalers
- school manuals merchant wholesalers

41443 Photographic equipment and supplies merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

414430 Photographic equipment and supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

Illustrative example(s)

- cameras equipment and supplies merchant wholesalers
- film developing and finishing equipment merchant wholesalers
- photofinishing equipment merchant wholesalers
- photographic film and plates merchant wholesalers
- photographic film merchant wholesalers

41444 Sound recording merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling sound recordings in any format, including cassette and CD. These establishments engage in buy-and-sell distribution, including the distribution of imported CDs and cassettes, and they may be known as rack-jobbers or one-stop distributors.

414440 Sound recording merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling sound recordings in any format.

Exclusion(s)

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

41445 Video recording merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling video recordings.

414450 Video recording merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling video recordings.

41446 Toy and hobby goods merchant wholesalers CAN

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

414460 Toy and hobby goods merchant wholesalers CAN

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

Illustrative example(s)

- board games merchant wholesalers
- fireworks merchant wholesalers
- handicraft and hobbycraft kits merchant wholesalers
- puzzles merchant wholesalers
- science kits or sets merchant wholesalers

Exclusion(s)

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

41447 Amusement and sporting goods merchant wholesalers CAN

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

414470 Amusement and sporting goods merchant wholesalers CAN

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

Illustrative example(s)

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

Exclusion(s)

- commercial fishing equipment and supplies merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- self-propelled golf carts merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- wholesaling snowmobiles, tent trailers, motorized bicycles and pleasure boats (see 415190 Recreational and other motor vehicles merchant wholesalers)

4145 Pharmaceuticals, toiletries, cosmetics and sundries merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling proprietary and patent medicines, cosmetics, toiletries and druggists' sundries.

41451 Pharmaceuticals and pharmacy supplies merchant wholesalers CAN

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

414510 Pharmaceuticals and pharmacy supplies merchant wholesalers CAN

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

Illustrative example(s)

- bacteriological medicines merchant wholesalers
- biological medicines merchant wholesalers
- medicinals and botanicals merchant wholesalers
- prescription drugs merchant wholesalers
- prescription medicines merchant wholesalers
- proprietary (patent) medicines merchant wholesalers
- radioactive pharmaceutical isotopes merchant wholesalers

41452 Toiletries, cosmetics and sundries merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

414520 Toiletries, cosmetics and sundries merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

Illustrative example(s)

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

Exclusion(s)

- electric toothbrushes merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- wholesaling laundry soap, detergents and cleansers (see 418410 Chemical (except agricultural) and allied product merchant wholesalers)

415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers CAN

This subsector comprises establishments primarily engaged in wholesaling motor vehicles, parts and accessories, including tires.

4151 Motor vehicle merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling new and used automobiles, trucks, truck trailers, buses and recreational vehicles.

41511 New and used automobile and light-duty truck merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans.

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

This Canadian industry comprises establishments primarily engaged in wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans.

Illustrative example(s)

- auctioneers, automobile, with own facilities, not open to the general public
- new and used automobiles (cars) merchant wholesalers

Exclusion(s)

- wholesaling new and used heavy-duty trucks, truck tractors and buses (see 415120 Truck, truck tractor and bus merchant wholesalers)

41512 Truck, truck tractor and bus merchant wholesalers CAN

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

415120 Truck, truck tractor and bus merchant wholesalers CAN

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

Illustrative example(s)

- buses merchant wholesalers
- road truck tractors merchant wholesalers
- trucks and buses merchant wholesalers

Exclusion(s)

- repairing trucks, truck tractors and trailers, and buses (see 8111 Automotive repair and maintenance)
- wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans (see 415110 New and used automobile and light-duty truck merchant wholesalers)

41519 Recreational and other motor vehicles merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling recreational motor vehicles and camper trailers.

415190 Recreational and other motor vehicles merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling recreational motor vehicles and camper trailers.

Illustrative example(s)

- all terrain vehicles (ATVs) merchant wholesalers
- motor homes merchant wholesalers
- motor scooters merchant wholesalers
- motorcycles merchant wholesalers
- new and used trailers for trucks merchant wholesalers
- recreational vehicles (RVs) merchant wholesalers
- trailers for passenger automobiles merchant wholesalers
- travel trailers (e.g., tent trailers) merchant wholesalers

Exclusion(s)

- wholesaling mobile homes (house trailers) (see 418990 All other merchant wholesalers)
- wholesaling pleasure boats (see 417990 All other machinery, equipment and supplies merchant wholesalers)

4152 New motor vehicle parts and accessories merchant wholesalers CAN

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

41521 Tire merchant wholesalers CAN

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

415210 Tire merchant wholesalers CAN

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

Illustrative example(s)

- tire and tube repair materials merchant wholesalers
- tires and tubes for motorcycle merchant wholesalers
- used tires (except scrap) merchant wholesalers

Exclusion(s)

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

41529 Other new motor vehicle parts and accessories merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling new and rebuilt automotive parts and accessories, auto body and upholsterers' supplies, and automotive chemicals.

415290 Other new motor vehicle parts and accessories merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling new and rebuilt automotive parts and accessories, auto body and upholsterers' supplies, and automotive chemicals.

Illustrative example(s)

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

Exclusion(s)

- automobile tires and tubes merchant wholesalers (see 415210 Tire merchant wholesalers)

4153 Used motor vehicle parts and accessories merchant wholesalers CAN

This industry group comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

41531 Used motor vehicle parts and accessories merchant wholesalers CAN

This industry comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

415310 Used motor vehicle parts and accessories merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

Exclusion(s)

- crushing automobiles for scrap metal recycling (see 418110 Recyclable metal merchant wholesalers)
- rebuilding automotive engines on a factory basis (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- rebuilding transmissions on a factory basis (see 336350 Motor vehicle transmission and power train parts manufacturing)
- repairing and replacing transmissions (see 81111 Automotive mechanical and electrical repair and maintenance)

416 Building material and supplies merchant wholesalers CAN

This subsector comprises establishments primarily engaged in wholesaling electrical, plumbing, heating and air-conditioning equipment and supplies, metal and metal products, lumber, millwork, hardware and other building supplies.

4161 Electrical, plumbing, heating and air-conditioning equipment and supplies merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling electrical construction supplies, and plumbing, heating and air-conditioning equipment and supplies.

41611 Electrical wiring and construction supplies merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling electrical wiring supplies and electrical construction material. Wholesalers of electrical generation and transmission equipment, such as transformers, motors, generators and powerhouse equipment, are also included.

416110 Electrical wiring and construction supplies merchant wholesalers CAN

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

Inclusion(s)

- wholesalers of electrical generation and transmission equipment

Illustrative example(s)

- conduit electric wire and cable merchant wholesalers
- distribution transformers merchant wholesalers
- electric light bulbs merchant wholesalers
- electrical construction materials merchant wholesalers
- electrical distribution panelboards merchant wholesalers
- electrical measuring and testing equipment (except automotive) merchant wholesalers
- electrical switchgear and protective equipment merchant wholesalers

- flashlights merchant wholesalers
- residential, commercial and industrial lighting fixtures merchant wholesalers
- street lighting equipment merchant wholesalers
- wiring devices and related electrical supplies merchant wholesalers

Exclusion(s)

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

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

CAN

This industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

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

CAN

This Canadian industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

Inclusion(s)

- stoves, cooking (except electric), wholesale

Illustrative example(s)

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

Exclusion(s)

- commercial cooking equipment merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- commercial water softening equipment merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- electric ranges and stoves merchant wholesalers (see 414220 Household appliance merchant wholesalers)

- industrial electrical pumps merchant wholesalers (see 417230 Industrial machinery, equipment and supplies merchant wholesalers)
- portable humidifiers and dehumidifiers merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- wholesaling window-type air-conditioners (see 414220 Household appliance merchant wholesalers)

4162 Metal service centres CAN

This industry group comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

41621 Metal service centres CAN

This industry comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

416210 Metal service centres CAN

This Canadian industry comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

Illustrative example(s)

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

Exclusion(s)

- insulated rope and wire merchant wholesalers (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- insulated wire cable merchant wholesalers (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- precious metals merchant wholesalers (see 418920 Mineral, ore and precious metal merchant wholesalers)
- wholesaling electrical wire (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- wholesaling metal ores and concentrates (see 418920 Mineral, ore and precious metal merchant wholesalers)

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

This industry group comprises establishments primarily engaged in wholesaling lumber and millwork, paint, glass, wallpaper, hardware and other building supplies.

Exclusion(s)

- wholesaling logs and wood chips (see 418910 Log and wood chip merchant wholesalers)

41631 General-line building supplies merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling a broad range of building supplies, such as lumber, hardware, plumbing and electrical supplies, paint, glass and other construction supplies.

416310 General-line building supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling a broad range of building supplies, such as lumber, hardware, plumbing and electrical supplies, paint, glass and other construction supplies.

41632 Lumber, plywood and millwork merchant wholesalers CAN

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

416320 Lumber, plywood and millwork merchant wholesalers CAN

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

Illustrative example(s)

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

41633 Hardware merchant wholesalers CAN

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

416330 Hardware merchant wholesalers CAN

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

Illustrative example(s)

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

41634 Paint, glass and wallpaper merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.

416340 Paint, glass and wallpaper merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.

Illustrative example(s)

- decorative wall covering, wallpaper, merchant wholesalers
- paint materials and supplies merchant wholesalers
- varnishes, stains, lacquers and shellacs merchant wholesalers

41639 Other specialty-line building supplies merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling specialized lines of building supplies.

416390 Other specialty-line building supplies merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling specialized lines of building supplies.

Illustrative example(s)

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

Exclusion(s)

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

417 Machinery, equipment and supplies merchant wholesalers CAN

This subsector comprises establishments primarily engaged in wholesaling farm, lawn and garden machinery and equipment; construction, forestry, mining and industrial machinery, equipment and supplies; computers and communication equipment and supplies; and other machinery, equipment and supplies.

4171 Farm, lawn and garden machinery and equipment merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

41711 Farm, lawn and garden machinery and equipment merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

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

This Canadian industry comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

Illustrative example(s)

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

Exclusion(s)

- repairing farm machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- repairing lawn and garden machinery and equipment (see 811411 Home and garden equipment repair and maintenance)

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

This industry group comprises establishments primarily engaged in wholesaling construction, forestry, mining and industrial machinery, equipment and supplies.

41721 Construction and forestry machinery, equipment and supplies merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling new and used construction and forestry machinery, equipment and parts.

417210 Construction and forestry machinery, equipment and supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used construction and forestry machinery, equipment and parts.

Illustrative example(s)

- asphalt mixing and laying machinery merchant wholesalers
- concrete mixing plant machinery merchant wholesalers
- construction crawler tractors merchant wholesalers
- dismountable scaffolding merchant wholesalers
- excavating machinery and equipment merchant wholesalers
- front-end loaders merchant wholesalers
- graders merchant wholesalers
- logging machinery and equipment merchant wholesalers
- road construction and maintenance machinery merchant wholesalers

- sweepers and snow removal equipment merchant wholesalers

Exclusion(s)

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

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

This industry comprises establishments primarily engaged in wholesaling new and used mining, oil and gas well equipment, and petroleum refinery machinery, equipment, supplies and parts.

417220 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers
CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used mining, oil and gas well equipment, and petroleum refinery machinery, equipment, supplies and parts.

Illustrative example(s)

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

Exclusion(s)

- repairing mining and oil and gas well machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- wholesaling quarrying and rock drilling equipment (see 417210 Construction and forestry machinery, equipment and supplies merchant wholesalers)

41723 Industrial machinery, equipment and supplies merchant wholesalers CAN

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

417230 Industrial machinery, equipment and supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used machinery, equipment, supplies and parts for various industries.

Illustrative example(s)

- beverage and food processing machinery merchant wholesalers
- chemical industries machinery, equipment and supplies merchant wholesalers
- compressors and vacuum pumps merchant wholesalers
- industrial belting, hose and packing merchant wholesalers
- industrial storage batteries merchant wholesalers
- manufacturing industries machinery and equipment merchant wholesalers
- mechanical and power transmission equipment merchant wholesalers
- metalworking machinery merchant wholesalers
- power house equipment (except electrical) merchant wholesalers
- transportation equipment industries, machinery, equipment and supplies merchant wholesalers
- welding machinery and equipment merchant wholesalers

Exclusion(s)

- barn machinery and equipment (including elevating) merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- combinations of paper and paper products merchant wholesalers (see 418220 Other paper and disposable plastic product merchant wholesalers)
- farm cream separators merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- farm machinery and equipment merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- forestry and construction machinery, equipment and supplies merchant wholesalers (see 417210 Construction and forestry machinery, equipment and supplies merchant wholesalers)
- plumbers' valves and fittings merchant wholesalers (see 416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers)
- repairing industrial machinery, equipment and supplies (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- wholesaling electric generators and transmission equipment (see 416110 Electrical wiring and construction supplies merchant wholesalers)

4173 Computer and communications equipment and supplies merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

41731 Computer, computer peripheral and pre-packaged software merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

417310 Computer, computer peripheral and pre-packaged software merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

Illustrative example(s)

- computers and peripheral equipment merchant wholesalers

Exclusion(s)

- designing, developing and publishing, or publishing only, computer software products (see 51121 Software publishers)
- repairing computers (see 811210 Electronic and precision equipment repair and maintenance)

41732 Electronic components, navigational and communications equipment and supplies merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies. Establishments primarily engaged in wholesaling telephones, intercoms, pagers and public address systems are included.

417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies.

Inclusion(s)

- wholesaling telephones, intercoms, pagers and public address systems

Illustrative example(s)

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

Exclusion(s)

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

4179 Other machinery, equipment and supplies merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling office, store, service industry, professional and other machinery, equipment and supplies.

41791 Office and store machinery and equipment merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling new and used office and store machinery and equipment, furniture and fixtures

417910 Office and store machinery and equipment merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used office and store machinery and equipment, furniture and fixtures.

Illustrative example(s)

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

Exclusion(s)

- laboratory equipment merchant wholesalers (see 417930 Professional machinery, equipment and supplies merchant wholesalers)
- wholesaling computers and other data processing machines (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling stationery and office supplies (see 418210 Stationery and office supplies merchant wholesalers)

41792 Service establishment machinery, equipment and supplies merchant wholesalers CAN

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

417920 Service establishment machinery, equipment and supplies merchant wholesalers CAN

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

Illustrative example(s)

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

Exclusion(s)

- agricultural chemicals merchant wholesalers (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)
- refrigerated lockers merchant wholesalers (see 417910 Office and store machinery and equipment merchant wholesalers)
- refrigerated soda fountain fixtures merchant wholesalers (see 417910 Office and store machinery and equipment merchant wholesalers)
- wholesaling domestic washing machines and dryers (see 414220 Household appliance merchant wholesalers)
- wholesaling supplies such as soaps and detergents (see 418410 Chemical (except agricultural) and allied product merchant wholesalers)

41793 Professional machinery, equipment and supplies merchant wholesalers CAN

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

417930 Professional machinery, equipment and supplies merchant wholesalers CAN

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

Illustrative example(s)

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

Exclusion(s)

- camera equipment and supplies merchant wholesalers (see 414430 Photographic equipment and supplies merchant wholesalers)

- electronic data processing machines merchant wholesalers (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling pharmaceuticals and pharmacy supplies (see 414510 Pharmaceuticals and pharmacy supplies merchant wholesalers)
- wholesaling school stationery (see 418210 Stationery and office supplies merchant wholesalers)
- wholesaling school textbooks (see 414420 Book, periodical and newspaper merchant wholesalers)

41799 All other machinery, equipment and supplies merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling new and used machinery, equipment and supplies; or a combination of goods classified to other industries in this industry group, with none predominating. Wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives are included.

417990 All other machinery, equipment and supplies merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling new and used machinery, equipment and supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

Inclusion(s)

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

Illustrative example(s)

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

Exclusion(s)

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

418 Miscellaneous merchant wholesalers CAN

This subsector comprises establishments, not classified to any other subsector, primarily engaged in wholesaling merchandise, such as recyclable materials, paper, paper products and disposable plastic products, agricultural supplies, chemicals and allied products, logs and wood chips, minerals, ores and precious metals, and second-hand goods (except machinery and automotive).

Exclusion(s)

- wholesaling used automotive parts and accessories (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)

- wholesaling used machinery (see 417 Machinery, equipment and supplies merchant wholesalers)

4181 Recyclable material merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling recyclable metals, paper and paperboard, and other recyclable materials.

Exclusion(s)

- operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment (see 562920 Material recovery facilities)

41811 Recyclable metal merchant wholesalers CAN

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

418110 Recyclable metal merchant wholesalers CAN

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

Inclusion(s)

- automobiles for scrap

Illustrative example(s)

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

Exclusion(s)

- ship dismantling at shipyards (see 336611 Ship building and repairing)

41812 Recyclable paper and paperboard merchant wholesalers CAN

This industry comprises establishments primarily engaged in buying, breaking up, sorting and selling used newspaper, paperboard and other papers.

418120 Recyclable paper and paperboard merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in buying, breaking up, sorting and selling used newspaper, paperboard and other papers.

41819 Other recyclable material merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in buying, breaking up, sorting, grinding, shredding and selling recyclable materials, such as plastic, glass, textiles, liquids and sludges.

418190 Other recyclable material merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in buying, breaking up, sorting, grinding, shredding and selling recyclable materials, such as plastic, glass, textiles, liquids and sludges.

Illustrative example(s)

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

Exclusion(s)

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

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

This industry group comprises establishments primarily engaged in wholesaling newsprint, stationery and office supplies, other paper and paper products, and disposable plastic products.

Exclusion(s)

- buying, breaking up, sorting and selling recycled newspaper, paperboard and other papers (see 418120 Recyclable paper and paperboard merchant wholesalers)

41821 Stationery and office supplies merchant wholesalers CAN

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

418210 Stationery and office supplies merchant wholesalers CAN

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

Illustrative example(s)

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

Exclusion(s)

- wholesaling office furniture (see 417910 Office and store machinery and equipment merchant wholesalers)
- wholesaling school classroom equipment and supplies (see 417930 Professional machinery, equipment and supplies merchant wholesalers)

41822 Other paper and disposable plastic product merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling paper and disposable household products, such as facial tissues and toilet paper, waxed paper, paper towels and napkins, plastic wrap, disposable cups, plates, cutlery, food trays and containers of plastic and other paper and disposable plastic products; or a combination of products classified to other industries in this industry group, with none predominating.

418220 Other paper and disposable plastic product merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling paper and disposable household products, such as facial tissues and toilet paper, waxed paper, paper towels and napkins, plastic wrap, disposable cups, plates, cutlery, food trays and containers of plastic and other paper and disposable plastic products; or a combination of products classified to other industries in this industry group, with none predominating.

Illustrative example(s)

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

Exclusion(s)

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

4183 Agricultural supplies merchant wholesalers CAN

This industry group comprises establishments primarily engaged in wholesaling agricultural feeds, seeds and processed seeds, agricultural chemicals and other farm supplies.

41831 Agricultural feed merchant wholesalers CAN

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

418310 Agricultural feed merchant wholesalers CAN

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

Inclusion(s)

- pet food merchant wholesalers

Illustrative example(s)

- alfalfa merchant wholesalers
- feed grains merchant wholesalers
- hay and fodder merchant wholesalers
- vegetable cake and meal merchant wholesalers

Exclusion(s)

- wholesaling seed grain (see 418320 Seed merchant wholesalers)

41832 Seed merchant wholesalers CAN

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

418320 Seed merchant wholesalers CAN

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

Illustrative example(s)

- farm field crop seeds merchant wholesalers
- flower and field bulbs merchant wholesalers

- flower, garden and vegetable seeds, bulk and packaged merchant wholesalers

Exclusion(s)

- cleaning grain or seeds for the grower (see 115110 Support activities for crop production)

41839 Agricultural chemical and other farm supplies merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling agricultural chemicals, such as fertilizers, herbicides, pesticides and farm supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

418390 Agricultural chemical and other farm supplies merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling agricultural chemicals, such as fertilizers, herbicides, pesticides and farm supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

Illustrative example(s)

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

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

This industry group comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

41841 Chemical (except agricultural) and allied product merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

418410 Chemical (except agricultural) and allied product merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

Illustrative example(s)

- bleaching compounds merchant wholesalers
- dry ice merchant wholesalers
- explosives, all kinds (except ammunition and fireworks) merchant wholesalers
- industrial alcohol merchant wholesalers
- industrial gases merchant wholesalers
- industrial, heavy and household chemicals merchant wholesalers
- plastics resins merchant wholesalers
- polishes (e.g., furniture, automobile, metal, shoe) merchant wholesalers
- synthetic organic chemicals merchant wholesalers
- synthetic resins (except rubber) merchant wholesalers
- turpentine and resin, chemicals merchant wholesalers
- wood treating preparations merchant wholesalers

Exclusion(s)

- wholesaling agricultural chemicals (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)
- wholesaling ammunition (see 414470 Amusement and sporting goods merchant wholesalers)
- wholesaling fireworks (see 414460 Toy and hobby goods merchant wholesalers)
- wholesaling refined petroleum products (see 412110 Petroleum and petroleum products merchant wholesalers)

4189 Other miscellaneous merchant wholesalers CAN

This industry group comprises establishments, not classified to any other industry group, primarily engaged in wholesaling logs, wood chips, minerals, ores and concentrates, precious metals, second-hand goods and other products.

41891 Log and wood chip merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products.

418910 Log and wood chip merchant wholesalers CAN

This Canadian industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products.

Illustrative example(s)

- logs and bolts merchant wholesalers
- posts, logs, hewn ties and poles merchant wholesalers
- pulpwood merchant wholesalers
- roundwood merchant wholesalers

Exclusion(s)

- wholesaling fuel wood (see 418990 All other merchant wholesalers)

41892 Mineral, ore and precious metal merchant wholesalers CAN

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

418920 Mineral, ore and precious metal merchant wholesalers CAN

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

Illustrative example(s)

- gold ore merchant wholesalers
- metal concentrates and ores (ferrous) merchant wholesalers
- precious metals and alloys, primary forms and basic shapes merchant wholesalers

Exclusion(s)

- crude petroleum merchant wholesalers (see 412110 Petroleum and petroleum products merchant wholesalers)

41893 Second-hand goods (except machinery and automotive) merchant wholesalers CAN

This industry comprises establishments primarily engaged in wholesaling second-hand goods, except machinery and automotive.

418930 Second-hand goods (except machinery and automotive) merchant wholesalers CAN

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

Exclusion(s)

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

41899 All other merchant wholesalers CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling a single line of products; and establishments primarily engaged in wholesaling a diversified line of merchandise, where no line is sufficiently important to constitute a primary activity.

418990 All other merchant wholesalers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling a single line of products; and establishments primarily engaged in wholesaling a diversified line of merchandise, where no line is sufficiently important to constitute a primary activity.

Illustrative example(s)

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

Exclusion(s)

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

419 Business-to-business electronic markets, and agents and brokers ^{US}

This subsector comprises establishments primarily engaged in buying and/or selling products, owned by others, and generally receiving a fee or a commission for the service. These establishments may be known as business-to-business electronic markets, commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments bring together sellers and buyers or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

Exclusion(s)

- bringing together buyers and sellers of goods using the Internet in a business-to-consumer or consumer-to-consumer environment (see 45411 Electronic shopping and mail-order houses)
- buying and selling goods on own account using a combination of electronic and traditional methods (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor) (see <<<)
- buying and selling insurance, on a commission basis (see 524210 Insurance agencies and brokerages)
- buying and selling real estate, on a commission basis (see 53121 Offices of real estate agents and brokers)
- operating as shipping agents (see 48851 Freight transportation arrangement)
- trading commodities and commodity futures, which are usually listed on a commodity exchange (see 5231 Securities and commodity contracts intermediation and brokerage)

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

This industry group comprises establishments primarily engaged in buying and/or selling products, owned by others, and generally receiving a fee or a commission for the service. These establishments may be known as business-to-business electronic markets, commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments bring together sellers and buyers or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

41911 Business-to-business electronic markets ^{US}

This industry comprises business-to-business wholesale electronic markets bringing together buyers and sellers of goods using the Internet or other electronic means and generally receiving a commission or fee for the service. Business-to-business wholesale electronic markets facilitate wholesale transactions without taking title of the goods bought or sold. Establishments primarily engaged in facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet are also included.

419110 Business-to-business electronic markets ^{US}

This Canadian industry comprises business-to-business wholesale electronic markets bringing together buyers and sellers of goods using the Internet or other electronic means and generally receiving a commission or fee for the service. Business-to-business wholesale electronic markets facilitate wholesale transactions without taking title of the goods bought or sold.

Inclusion(s)

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

Illustrative example(s)

- nursery stock and plants, business-to-business (B2B) electronic markets, wholesale
- petroleum products, business-to-business (B2B) electronic markets, wholesale
- poultry and eggs, business-to-business (B2B) electronic markets, wholesale

Exclusion(s)

- acting as merchant wholesalers and bringing together buyers and sellers of goods using the Internet or a combination of electronic and traditional methods (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor) (see <<<)
- bringing together buyers and sellers of goods using the Internet in a business-to-consumer or consumer-to-consumer environment (see 45411 Electronic shopping and mail-order houses)

41912 Wholesale trade agents and brokers US

This industry comprises establishments primarily engaged in buying and/or selling products, owned by others, on a commission basis. These establishments may be known as commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments usually bring sellers and buyers together or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

419120 Wholesale trade agents and brokers US

This Canadian industry comprises establishments primarily engaged in buying and/or selling products, owned by others, on a commission basis. These establishments may be known as commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments usually bring sellers and buyers together or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

Illustrative example(s)

- import-export agents and brokers, wholesale trade
- petroleum brokers, wholesale
- purchasing agents, wholesale trade

Exclusion(s)

- acting as agents and brokers and wholesaling products, owned by others, using the Internet or other electronic means (see 419110 Business-to-business electronic markets)
- buying and selling insurance, on a commission basis (see 524210 Insurance agencies and brokerages)
- buying and selling real estate for others, on a fee or commission basis (see 53121 Offices of real estate agents and brokers)
- operating as shipping agents (see 48851 Freight transportation arrangement)
- trading commodities and commodity futures, which are usually listed on a commodity exchange (see 5231 Securities and commodity contracts intermediation and brokerage)
- wholesaling merchandise on own account, merchant wholesaler-distributors (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor) (see <<<)

44-45 Retail trade

This sector comprises establishments primarily engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The retailing process is the final step in the distribution of merchandise; retailers are therefore organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers, store and non-store retailers. Their main characteristics are described below.

Store retailers

Store retailers operate fixed point-of-sale locations, located and designed to attract a high volume of walk-in customers. In general, retail stores have extensive displays of merchandise and use mass-media advertising to attract customers. They typically sell merchandise to the general public for personal or household consumption, but

some also serve businesses and institutions. These include establishments such as office supplies stores, computer and software stores, gasoline stations, building material dealers, plumbing supplies stores and electrical supplies stores.

In addition to selling merchandise, some types of store retailers are also engaged in the provision of after-sales services, such as repair and installation. For example, new automobile dealers, electronic and appliance stores and musical instrument and supplies stores often provide repair services, while floor covering stores and window treatment stores often provide installation services. As a general rule, establishments engaged in retailing merchandise and providing after sales services are classified in this sector.

Catalogue sales showrooms, gasoline service stations, and mobile home dealers are treated as store retailers.

Non-store retailers

Non-store retailers, like store retailers, are organized to serve the general public, but their retailing methods differ. They reach customers and market merchandise with methods such as, the broadcasting of infomercials, the broadcasting and publishing of direct-response advertising, the publishing of traditional and electronic catalogues, door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (stalls) and distribution by vending machines.

The methods of transaction and delivery of merchandise vary by type of non-store retailers. For example, non-store retailers that reach their customers using information technologies can receive payment at the time of purchase or at the time of delivery, and the delivery of the merchandise may be done by the retailer or by a third party, such as the post office or a courier. In contrast, non-store retailers that reach their customers by door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (stalls) and vending machines typically receive payment and deliver the merchandise to the customer at the time of the purchase.

Non-store retailers also include establishments engaged in the home delivery of products such as home heating oil dealers and newspaper delivery companies.

441 Motor vehicle and parts dealers ^{US}

This subsector comprises establishments primarily engaged in retailing motor vehicles and providing complementary services, and retailing motor vehicle parts and accessories. The establishments of this subsector are generally specialized in the retailing of particular types of vehicles or in the retailing of particular types of parts and accessories.

Exclusion(s)

- heavy-duty truck sales (see 41 Wholesale trade)

4411 Automobile dealers ^{US}

This industry group comprises establishments primarily engaged in retailing new and used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

Exclusion(s)

- retailing recreational vehicles (RV), watercraft, motorcycles and snowmobiles (see 4412 Other motor vehicle dealers)

44111 New car dealers ^{US}

This industry comprises establishments primarily engaged in retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans, to final consumers or to automobile lessors. These establishments also typically retail used cars, replacement parts and accessories, and provide repair services.

441110 New car dealers US

This Canadian industry comprises establishments primarily engaged in retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans, to final consumers or to automobile lessors. These establishments also typically retail used cars, replacement parts and accessories, and provide repair services.

Exclusion(s)

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

44112 Used car dealers US

This industry comprises establishments primarily engaged in retailing used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

441120 Used car dealers US

This Canadian industry comprises establishments primarily engaged in retailing used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

Exclusion(s)

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

4412 Other motor vehicle dealers US

This industry group comprises establishments primarily engaged in retailing new and used vehicles, except automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans. Establishments engaged in the retailing of motor homes, recreational trailers, campers, motorcycles, recreational watercraft, snowmobiles, off-road all-terrain vehicles, utility trailers and aircraft are included.

44121 Recreational vehicle dealers US

This industry comprises establishments primarily engaged in retailing new and used recreational vehicles (RVs), such as motor homes, recreational trailers and campers. These establishments also typically retail replacement parts and accessories, and provide repair services.

441210 Recreational vehicle dealers US

This Canadian industry comprises establishments primarily engaged in retailing new and used recreational vehicles (RVs), such as motor homes, recreational trailers and campers. These establishments also typically retail replacement parts and accessories, and provide repair services.

Exclusion(s)

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

44122 Motorcycle, boat and other motor vehicle dealers US

This industry comprises establishments primarily engaged in retailing new and used motorcycles, watercraft and other vehicles, such as snowmobiles, off-road all-terrain vehicles, utility trailers, and aircraft. These establishments also typically retail replacement parts and accessories, and provide repair services.

441220 Motorcycle, boat and other motor vehicle dealers CAN

This Canadian industry comprises establishments primarily engaged in retailing new and used motorcycles, watercraft and other vehicles, such as snowmobiles, off-road all-terrain vehicles, utility trailers, and aircraft. These establishments also typically retail replacement parts and accessories, and provide repair services.

Illustrative example(s)

- boat dealers, retail
- golf carts, powered, retail
- marine supply dealers, retail
- motor bicycles, retail
- outboard motor dealers, retail

4413 Automotive parts, accessories and tire stores US

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

44131 Automotive parts and accessories stores US

This industry comprises establishments primarily engaged in retailing new, rebuilt and used automotive parts and accessories; both retailing automotive parts and accessories and repairing automobiles; and retailing automotive accessories that generally require installation.

441310 Automotive parts and accessories stores US

This Canadian industry comprises establishments primarily engaged in retailing new, rebuilt and used automotive parts and accessories; both retailing automotive parts and accessories and repairing automobiles; and retailing automotive accessories that generally require installation.

Exclusion(s)

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

44132 Tire dealers US

This industry comprises establishments primarily engaged in retailing tires and tubes. These establishments also typically provide complementary services, such as tire mounting and wheel balancing and aligning.

441320 Tire dealers US

This Canadian industry comprises establishments primarily engaged in retailing tires and tubes. These establishments also typically provide complementary services, such as tire mounting and wheel balancing and aligning.

442 Furniture and home furnishings stores US

This subsector comprises establishments primarily engaged in retailing new furniture and home furnishings. These establishments usually operate from showrooms and many offer interior decorating services in addition to the sale of products.

Exclusion(s)

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

4421 Furniture stores US

This industry group comprises establishments primarily engaged in retailing new household and office furniture. These establishments may also retail major appliances, home electronics, home furnishings and floor coverings, and may provide interior decorating services.

44211 Furniture stores US

This industry comprises establishments primarily engaged in retailing new household and office furniture. These establishments may also retail major appliances, home electronics, home furnishings and floor coverings, and may provide interior decorating services.

442110 Furniture stores US

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

Inclusion(s)

- retailing of major appliances, home electronics, home furnishings and floor coverings, and provision of interior decorating services

Illustrative example(s)

- household furniture and appliances, retail
- mattress stores (including custom made), retail
- office furniture stores
- outdoor furniture, household, retail

Exclusion(s)

- retailing a combination of office supplies, equipment and furniture (see 453210 Office supplies and stationery stores)
- retailing custom furniture made on the premises (see 337 Furniture and related product manufacturing)
- retailing used household furniture (see 453310 Used merchandise stores)

4422 Home furnishings stores US

This industry group comprises establishments primarily engaged in retailing home furnishings, such as floor coverings, window treatments, kitchen and tableware, bedding and linens, lamps and shades, bathroom accessories, and print and picture frames.

44221 Floor covering stores US

This industry comprises establishments primarily engaged in retailing new floor coverings, such as rugs and carpets, vinyl floor coverings, wood floor coverings, and floor tiles, except ceramic. These establishments also typically provide installation and repair services.

442210 Floor covering stores US

This Canadian industry comprises establishments primarily engaged in retailing new floor coverings, such as rugs and carpets, vinyl floor coverings, wood floor coverings, and floor tiles, except ceramic. These establishments also typically provide installation and repair services.

Illustrative example(s)

- asphalt flooring, installation combined with selling
- floor covering stores selling primarily to other businesses but also selling to household consumers
- floor tile and sheets, installation combined with selling
- hardwood flooring, installation combined with selling

- linoleum, installation combined with selling
- resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling
- wood flooring, installation combined with selling

Exclusion(s)

- installing floor coverings, but not retailing (see 238330 Flooring contractors)
- retailing ceramic tiles only or hardwood flooring only (see 444190 Other building material dealers)

44229 Other home furnishings stores US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing new home furnishings, such as window treatments, kitchen and tableware, bedding and linens, brooms and brushes, lamps and shades, and prints and picture frames.

Exclusion(s)

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

442291 Window treatment stores US

This Canadian industry comprises establishments primarily engaged in retailing ready-made and custom draperies, blinds and shades.

Illustrative example(s)

- vertical blinds, retail
- window treatment stores (e.g., curtains, draperies), retail

442292 Print and picture frame stores CAN

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

Inclusion(s)

- retailing of a limited number of original works of art

Illustrative example(s)

- custom framing, mounting, and laminating pictures, retail store
- picture frames, retail
- posters and prints, retail

Exclusion(s)

- retailing original and limited edition art works, including Aboriginal art (see 453920 Art dealers)

442298 All other home furnishings stores CAN

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

Illustrative example(s)

- bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail
- china and glassware stores, retail
- fireplace stores, retail
- houseware stores, retail
- lamps and lighting fixtures, electric, retail

- linen shops, retail
- pottery stores, retail

443 Electronics and appliance stores US

This subsector comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers and related goods. These establishments may also retail replacement parts and provide repair services.

Exclusion(s)

- retailing household appliances, home audio and video equipment, cameras, computers and related goods by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used household appliances, home audio and video equipment, cameras, computers and related goods (see 453310 Used merchandise stores)

4431 Electronics and appliance stores US

This industry group comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers, and related goods. These establishments may also retail replacement parts and provide repair services.

44314 Electronics and appliance stores US

This industry comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers and related goods. These establishments may also retail replacement parts and provide repair services.

443143 Appliance, television and other electronics stores CAN

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

Inclusion(s)

- retailing of used electronics and appliances, provision of repair services, and retailing computers and computer software

Illustrative example(s)

- garbage disposers, electric, retail
- refrigerators and stoves and related electric and gas appliances, retail
- telephone stores, retail
- television, radio, stereo and appliances stores
- vacuum cleaner stores, retail
- video camera stores, retail
- video recorders, retail

Exclusion(s)

- computer, computer peripheral equipment and software retailing (see 443144 Computer and software stores)
- electronic toy retailing (see 451120 Hobby, toy and game stores)
- installation of home security without monitoring (see 561621 Security systems services (except locksmiths))
- providing telecommunications and/or video entertainment services over network facilities operated by others (see 517911 Telecommunications resellers)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))

- repairing household appliances (see 811412 Appliance repair and maintenance)
- repairing televisions or other electronic products (see 811210 Electronic and precision equipment repair and maintenance)
- retailing used household appliances (see 453310 Used merchandise stores)

443144 Computer and software stores CAN

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

Inclusion(s)

- retailing of used computer equipment and replacement parts and accessories, and provision of repair services

Illustrative example(s)

- computer equipment and supplies stores, retail
- computer hardware and software, retail
- computer software games stores
- peripheral equipment, computer stores
- personal computers sales and service

Exclusion(s)

- repairing computers (see 811210 Electronic and precision equipment repair and maintenance)
- retailing electronic toys, such as television (TV) games and hand-held games (see 451120 Hobby, toy and game stores)
- retailing used computers and software (see 453310 Used merchandise stores)

443145 Camera and photographic supplies stores CAN

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

Inclusion(s)

- retailing of used cameras and photographic equipment, and replacement parts and accessories, and provision of repair and film developing services

Illustrative example(s)

- camera shops, photographic, retail
- film and photographic supplies, retail
- photographic camera parts and accessories, retail
- photographic equipment, retail
- photographic film and plates (unexposed), retail

Exclusion(s)

- commercially developing film and photographic prints; one-hour film developing (see 81292 Photo finishing services)
- repairing photographic equipment (see 811210 Electronic and precision equipment repair and maintenance)

443146 Audio and video recordings stores CAN

This Canadian industry comprises establishments primarily engaged in retailing new audio and video recordings in any format or medium.

Illustrative example(s)

- discs, music and video, retail

Exclusion(s)

- retailing computer software (see 443144 Computer and software stores)
- retailing pre-recorded tapes, compact discs and records by mail-order (see 454110 Electronic shopping and mail-order houses)

444 Building material and garden equipment and supplies dealers US

This subsector comprises establishments primarily engaged in retailing a specialized or general line of building and home improvement materials, lawn and garden equipment and supplies, outdoor power equipment, and nursery and garden products.

Exclusion(s)

- retailing building and home improvement materials, and lawn, garden and outdoor power equipment by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used building and home improvement materials, and lawn, garden and outdoor power equipment (see 453310 Used merchandise stores)

4441 Building material and supplies dealers US

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

44411 Home centres US

This industry comprises establishments primarily engaged in retailing a general line of home repair and improvement materials and supplies, such as lumber, doors and windows, plumbing goods, electrical goods, floor coverings, tools, houseware, hardware, paint and wallpaper, and lawn and garden equipment and supplies. The merchandise lines are normally arranged in separate sections. These establishments may provide installation and repair services for the merchandise they retail.

444110 Home centres US

This Canadian industry comprises establishments primarily engaged in retailing a general line of home repair and improvement materials and supplies, such as lumber, doors and windows, plumbing goods, electrical goods, floor coverings, tools, houseware, hardware, paint and wallpaper, and lawn and garden equipment and supplies. The merchandise lines are normally arranged in separate sections.

Inclusion(s)

- provision of installation and repair services for the merchandise retailed by home centres

44412 Paint and wallpaper stores US

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

444120 Paint and wallpaper stores US

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

44413 Hardware stores US

This industry comprises establishments, known as hardware stores, primarily engaged in retailing a general line of basic hardware items, such as tools and builders' hardware. These establishments may sell additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments.

444130 Hardware stores US

This Canadian industry comprises establishments, known as hardware stores, primarily engaged in retailing a general line of basic hardware items, such as tools and builders' hardware.

Inclusion(s)

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

Exclusion(s)

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

44419 Other building material dealers US

This industry comprises establishments primarily engaged in retailing specialized lines of building materials. These establishments may provide installation services in addition to retailing.

444190 Other building material dealers US

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

Inclusion(s)

- provision of installation services related to building materials in addition to retailing

Illustrative example(s)

- brick and tile dealers, retail
- cabinets, kitchen (to be installed), retail
- electrical supplies, retail
- fencing dealers, retail
- glass stores, retail
- lumber and planing mill product dealers, retail
- plumbing supplies, retail
- prefabricated house and building dealers, retail
- retailers of ceramic floor and wall tiles
- roofing material dealers, retail

Exclusion(s)

- retailing a general line of hardware items (see 444130 Hardware stores)
- retailing a general line of home repair and improvement materials and supplies (see 444110 Home centres)
- retailing paint and wallpaper (see 444120 Paint and wallpaper stores)

4442 Lawn and garden equipment and supplies stores US

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

44421 Outdoor power equipment stores US

This industry comprises establishments primarily engaged in retailing outdoor power equipment. These establishments also retail replacement parts and may provide repair services.

444210 Outdoor power equipment stores US

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

Inclusion(s)

- retailing replacement parts of outdoor power equipment and provision of repair services

Illustrative example(s)

- generators, electric, portable, retail
- outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail

Exclusion(s)

- repairing outdoor power equipment (see 811411 Home and garden equipment repair and maintenance)

44422 Nursery stores and garden centres US

This industry comprises establishments primarily engaged in retailing nursery and garden products, such as trees, shrubs, plants, seeds, bulbs and sod, that are predominantly grown elsewhere. These establishments may provide landscaping services.

444220 Nursery stores and garden centres US

This Canadian industry comprises establishments primarily engaged in retailing nursery and garden products, such as trees, shrubs, plants, seeds, bulbs and sod, that are predominantly grown elsewhere.

Inclusion(s)

- provision of landscaping services in addition to retailing nursery and garden products

Illustrative example(s)

- bedding plants, retail
- garden centre, retail, flowers and plants
- lawn and garden ornaments and supplies, retail
- nursery stock, seeds and bulbs, retail
- sod, retail

Exclusion(s)

- growing and retailing nursery stock (see 11142 Nursery and floriculture production)
- providing landscaping services (see 561730 Landscaping services)
- wholesaling new or used farm, lawn and garden machinery, equipment and parts (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)

445 Food and beverage stores US

This subsector comprises establishments primarily engaged in retailing a general or specialized line of food or beverage products.

Exclusion(s)

- retailing a general or specialized line of food or beverage products by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4451 Grocery stores US

This industry group comprises establishments primarily engaged in retailing a general line of food products.

44511 Supermarkets and other grocery (except convenience) stores US

This industry comprises establishments, known as supermarkets and grocery stores, primarily engaged in retailing a general line of food, such as canned, dry and frozen foods; fresh fruits and vegetables; fresh and prepared meats, fish, poultry, dairy products, baked products and snack foods. These establishments also typically retail a range of non-food household products, such as household paper products, toiletries and non-prescription drugs.

445110 Supermarkets and other grocery (except convenience) stores US

This Canadian industry comprises establishments, known as supermarkets and grocery stores, primarily engaged in retailing a general line of food, such as canned, dry and frozen foods; fresh fruits and vegetables; fresh and prepared meats, fish, poultry, dairy products, baked products and snack foods.

Inclusion(s)

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

Exclusion(s)

- retailing a general line of food products as well as a general line of non-food products (see 452910 Warehouse clubs)
- retailing a limited line of food and convenience items (see 445120 Convenience stores)
- retailing prescription drugs in a supermarket, on a concession basis (see 446110 Pharmacies and drug stores)

44512 Convenience stores US

This industry comprises establishments, known as convenience stores, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines. These establishments may retail a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provide related services, such as lottery ticket sales and video rental.

445120 Convenience stores US

This Canadian industry comprises establishments, known as convenience stores, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines.

Inclusion(s)

- retailing a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provision of related services, such as lottery ticket sales and video rental

Exclusion(s)

- convenience stores that sell gasoline (see 447110 Gasoline stations with convenience stores)

4452 Specialty food stores US

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

44521 Meat markets US

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

445210 Meat markets US

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

Inclusion(s)

- delicatessens primarily engaged in retailing fresh meat

Illustrative example(s)

- butcher shops or meat markets, retail
- freezer provisioners (meat only), retail store
- poultry and egg dealers, retail

44522 Fish and seafood markets US

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

445220 Fish and seafood markets US

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

44523 Fruit and vegetable markets US

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

445230 Fruit and vegetable markets US

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

Exclusion(s)

- growing crops and selling them at roadside stands is classified by the type of crop grown and sold (see 111 Crop production)

44529 Other specialty food stores US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialty foods. Dairy product stores, baked goods stores, and candy, nut and confectionery stores are included.

Exclusion(s)

- retailing baked goods for immediate consumption (e.g., donut and bagel shops) (see 722512 Limited-service eating places)
- retailing candy and confectionery products made on premises, not for immediate consumption (see 3113 Sugar and confectionery product manufacturing)
- retailing goods baked on the premises, not for immediate consumption (see 311811 Retail bakeries)

445291 Baked goods stores US

This Canadian industry comprises establishments primarily engaged in retailing baked goods not baked on the premises, and not for immediate consumption.

Illustrative example(s)

- baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail

- bakeries without baking on the premises, retail

Exclusion(s)

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

445292 Confectionery and nut stores US

This Canadian industry comprises establishments primarily engaged in retailing candy and other confections, nuts and popcorn.

Exclusion(s)

- retailing confectionery goods and nuts made on premises, not for immediate consumption (see 3113 Sugar and confectionery product manufacturing)

445299 All other specialty food stores US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialty foods.

Illustrative example(s)

- beverages, soft drink, retail
- cheese stores, retail
- coffee stores, retail
- dietary foods, retail
- honey, retail
- ice cream (i.e., packaged) stores, retail
- milk and other dairy products specialty stores
- spice and herb stores, retail

Exclusion(s)

- preparing and serving snack items for immediate consumption (see 722512 Limited-service eating places)

4453 Beer, wine and liquor stores US

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

44531 Beer, wine and liquor stores US

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

445310 Beer, wine and liquor stores US

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

Exclusion(s)

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

446 Health and personal care stores US

This subsector comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume stores, optical goods stores, food (health) supplement stores and health appliance stores are included.

Exclusion(s)

- retailing health and personal care products by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

4461 Health and personal care stores US

This industry group comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume stores, optical goods stores, food (health) supplement stores and health appliance stores are included.

44611 Pharmacies and drug stores US

This industry comprises establishments, known as pharmacies and drug stores, primarily engaged in retailing prescription or non-prescription drugs and medicines. These establishments also typically retail snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids, and may also retail confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies.

446110 Pharmacies and drug stores US

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

Inclusion(s)

- retailing of confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies
- retailing of snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids

Illustrative example(s)

- patent and proprietary medicines, retail
- pharmacies and drug stores (i.e., apothecary, dispensary), retail

Exclusion(s)

- retailing food supplement products, such as vitamins, nutrition supplements and body enhancing supplements (see 446191 Food (health) supplement stores)

44612 Cosmetics, beauty supplies and perfume stores US

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

446120 Cosmetics, beauty supplies and perfume stores US

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

44613 Optical goods stores US

This industry comprises establishments primarily engaged in retailing and fitting prescription eyeglasses and contact lenses. These establishments may or may not grind lenses to order on the premises. Establishments primarily engaged in retailing non-prescription sunglasses are also included.

446130 Optical goods stores US

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

Inclusion(s)

- grinding of lenses to order on the premises
- retailing of non-prescription sunglasses

Illustrative example(s)

- opticians, retail
- prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)

Exclusion(s)

- lens grinding without retailing (see 339110 Medical equipment and supplies manufacturing)
- operating a private or group practice of optometry (see 621320 Offices of optometrists)

44619 Other health and personal care stores US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing health and personal care items, such as vitamins, nutrition supplements, hearing aids, and medical equipment and supplies.

446191 Food (health) supplement stores US

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

Inclusion(s)

- retailing a limited line of health food products

Exclusion(s)

- retailing organic foods, such as fruits and vegetables, dairy products, and cereals and grains (see 445 Food and beverage stores)
- retailing prescription and non-prescription drugs (see 446110 Pharmacies and drug stores)

446199 All other health and personal care stores US

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

Inclusion(s)

- provision of fitting services in addition to retailing

Illustrative example(s)

- health appliance stores
- hearing aids, retail
- orthopaedic aids, retail

- oxygen tent sales and medical gas supplying, retail store

Exclusion(s)

- retailing food supplement products (see 446191 Food (health) supplement stores)
- retailing prescription and non-prescription drugs (see 446110 Pharmacies and drug stores)

447 Gasoline stations US

This subsector comprises establishments primarily engaged in retailing motor fuels, whether or not the gasoline station is operated in conjunction with a convenience store, repair garage, restaurant or other type of operation. Establishments that operate gasoline stations on behalf of their owners and receive a commission on the sale of fuels are also included.

4471 Gasoline stations US

This industry group comprises establishments primarily engaged in retailing motor fuels, whether or not the gasoline station is operated in conjunction with a convenience store, repair garage, restaurant or other type of operation. Establishments that operate gasoline stations on behalf of their owners and receive a commission on the sale of fuels are also included.

44711 Gasoline stations with convenience stores US

This industry comprises establishments primarily engaged in retailing automotive fuels combined with the retail sale of a limited line of merchandise, such as milk, bread, soft drinks and snacks in a convenience store setting. Establishments that operate such establishments on behalf of their owners are also included.

447110 Gasoline stations with convenience stores US

This Canadian industry comprises establishments primarily engaged in retailing automotive fuels combined with the retail sale of a limited line of merchandise, such as milk, bread, soft drinks and snacks in a convenience store setting.

Inclusion(s)

- operation of gasoline stations with convenience stores on behalf of their owners

44719 Other gasoline stations US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing gasoline, diesel fuel and automotive oils, whether or not the gasoline station is operated in conjunction with a repair garage, restaurant or other type of operation. Establishments that operate such establishments on behalf of their owners are also included.

447190 Other gasoline stations US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing gasoline, diesel fuel and automotive oils, whether or not the gasoline station is operated in conjunction with a repair garage, restaurant or other type of operation.

Inclusion(s)

- operation of gasoline station with or without a repair garage, restaurant or other type of operation on behalf of their owners

Illustrative example(s)

- gasoline station operated in conjunction with a repair garage, or a restaurant
- marine service stations, retail

- self-serve gasoline stations
- service station (gasoline, lubricating oils and greases), retail
- truck stops

Exclusion(s)

- operating gasoline stations combined with convenience stores (see 447110 Gasoline stations with convenience stores)

448 Clothing and clothing accessories stores US

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

Exclusion(s)

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

4481 Clothing stores US

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

44811 Men's clothing stores US

This industry comprises establishments primarily engaged in retailing a general line of new, men's and boys', ready-to-wear clothing. These establishments may also provide alterations on the garments they sell.

448110 Men's clothing stores US

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

Inclusion(s)

- provision of alterations on men's and boy's ready-to-wear garments sold

Exclusion(s)

- retailing a specialized line of apparel, such as raincoats, leather coats, fur apparel and swimwear (see 44819 Other clothing stores)
- retailing men's and boys' clothing accessories (see 448150 Clothing accessories stores)
- retailing men's custom clothing made on the premises (see 3152 Cut and sew clothing manufacturing)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)

44812 Women's clothing stores US

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

448120 Women's clothing stores US

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

Inclusion(s)

- retailing of maternity wear

Exclusion(s)

- retailing a specialized line of clothing, such as bridal gowns, raincoats, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)
- retailing women's clothing accessories (see 448150 Clothing accessories stores)
- retailing women's custom clothing made on the premises (see 3152 Cut and sew clothing manufacturing)

44813 Children's and infants' clothing stores US

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

448130 Children's and infants' clothing stores US

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

Exclusion(s)

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

44814 Family clothing stores US

This industry comprises establishments primarily engaged in retailing a general line of new, ready-to-wear clothing for men, women and children, without specializing in sales for an individual gender or age group.

448140 Family clothing stores US

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, ready-to-wear clothing for men, women and children, without specializing in sales for an individual gender or age group.

Illustrative example(s)

- family clothing stores, retail
- jeans stores, retail
- unisex clothing stores, retail

Exclusion(s)

- retailing children's and infants', ready-to-wear clothing (see 448130 Children's and infants' clothing stores)
- retailing new, men's and boys', ready-to-wear clothing (see 448110 Men's clothing stores)
- retailing new, women's, ready-to-wear clothing (see 448120 Women's clothing stores)
- retailing specialized clothing, such as raincoats, bridal gowns, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)

44815 Clothing accessories stores US

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

448150 Clothing accessories stores US

This Canadian industry comprises establishments primarily engaged in retailing a single or general line of new clothing accessories.

Illustrative example(s)

- accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail
- hosiery stores, retail
- tie shops, retail
- umbrella stores, retail

44819 Other clothing stores US

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

448191 Fur stores CAN

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

448199 All other clothing stores CAN

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

Illustrative example(s)

- athletic clothing (except uniforms), retail
- bridal shops (except custom dressmakers), retail
- dress shops, retail
- foundation garments, retail
- leather (including suede) clothing stores
- lingerie stores, retail
- swimwear stores, retail
- uniforms and work clothing, retail

Exclusion(s)

- retailing athletic uniforms (see 45111 Sporting goods stores)
- retailing custom clothing and accessories made on the premises (see 315 Clothing manufacturing)
- retailing maternity wear (see 448120 Women's clothing stores)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)

4482 Shoe stores US

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

44821 Shoe stores US

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

448210 Shoe stores US

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

Inclusion(s)

- retailing of shoe-care products

4483 Jewellery, luggage and leather goods stores US

This industry group comprises establishments primarily engaged in retailing jewellery, luggage and leather goods, and clothing accessories, such as hats, gloves, handbags, ties and belts.

44831 Jewellery stores US

This industry comprises establishments primarily engaged in retailing jewellery, sterling and plated silverware, and watches and clocks. These establishments may provide services such as cutting and mounting stones and jewellery repair.

448310 Jewellery stores US

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

Inclusion(s)

- provision of services such as cutting and mounting stones and jewellery repair

Exclusion(s)

- retailing costume jewellery (see 448150 Clothing accessories stores)

44832 Luggage and leather goods stores US

This industry comprises establishments primarily engaged in retailing luggage, briefcases, trunks and related products, and establishments engaged in retailing a line of leather items.

448320 Luggage and leather goods stores US

This Canadian industry comprises establishments primarily engaged in retailing luggage, briefcases, trunks and related products, and establishments engaged in retailing a line of leather items.

Illustrative example(s)

- luggage and leather goods stores (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail

Exclusion(s)

- retailing a single or general line of leather and non-leather clothing accessories (see 448150 Clothing accessories stores)
- retailing leather coats and other leather clothing articles (see 448199 All other clothing stores)

451 Sporting goods, hobby, book and music stores US

This subsector comprises establishments primarily engaged in retailing sporting goods, games and toys, sewing supplies, fabrics, patterns, yarns and other needlework accessories, musical instruments, and books and other reading materials.

Exclusion(s)

- retailing new audio and video recordings (see 443146 Audio and video recordings stores)
- retailing sporting goods, hobby goods, books, musical instruments, and audio and video recordings by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used sporting goods, hobby goods, books, musical instruments, and audio and video recordings (see 453310 Used merchandise stores)

4511 Sporting goods, hobby and musical instrument stores US

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

45111 Sporting goods stores US

This industry comprises establishments primarily engaged in retailing new sporting goods. These establishments may also retail used sporting goods, and provide repair services.

Exclusion(s)

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing camper and camping trailer (see 441210 Recreational vehicle dealers)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

451111 Golf equipment and supplies specialty stores CAN

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

Inclusion(s)

- retailing of used golf equipment and supplies, and provision of repair services

Exclusion(s)

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

451112 Ski equipment and supplies specialty stores CAN

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

Inclusion(s)

- retailing of used ski equipment and supplies, and provision of repair services

Exclusion(s)

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)

451113 Cycling equipment and supplies specialty stores CAN

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

Inclusion(s)

- retailing of used cycling equipment and supplies, and provision of repair services

Illustrative example(s)

- bicycle and bicycle parts dealers (except motorized), retail

Exclusion(s)

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

451119 All other sporting goods stores CAN

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

Inclusion(s)

- retailing of used sporting goods, and also provision of repair services

Illustrative example(s)

- backpacking, hiking and mountaineering equipment, retail
- bait and tackle shops, retail
- bowling equipment and supplies, retail
- camping equipment (except tent trailers), retail
- firearms and ammunition, retail
- gymnasium equipment, retail
- hunting equipment, retail
- playground equipment, retail
- pool and billiard table stores, retail
- skin diving and scuba equipment, retail

Exclusion(s)

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing camper and camping trailer (see 441210 Recreational vehicle dealers)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

45112 Hobby, toy and game stores US

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

451120 Hobby, toy and game stores US

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

Illustrative example(s)

- ceramics supplies, retail
- craft kits and supplies, retail
- hobby kits, model, retail
- scrapbooking supplies, retail
- toy and game stores, retail

Exclusion(s)

- retailing artists' supplies or collectors' items, such as coins, stamps, autographs and cards (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- retailing software, including game software (see 443144 Computer and software stores)

45113 Sewing, needlework and piece goods stores US

This industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories. These stores may also retail sewing machines.

451130 Sewing, needlework and piece goods stores US

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

Inclusion(s)

- retailing of sewing machines and other sewing supplies

Illustrative example(s)

- knitting yarn and accessories, retail
- needlework stores, retail
- notions, sewing thread and needles, retail
- piece goods (e.g., textile, cotton, linen, woollen), retail
- remnant stores, retail
- sewing supplies, retail
- upholstery fabric, retail
- yard goods (textile fabric), retail

Exclusion(s)

- retailing sewing machine (see 443143 Appliance, television and other electronics stores)

45114 Musical instrument and supplies stores US

This industry comprises establishments primarily engaged in retailing new musical instruments, sheet music and related supplies. These establishments may also rent and repair musical instruments.

451140 Musical instrument and supplies stores US

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

Inclusion(s)

- renting and repairing of musical instruments, in addition to retailing instruments and supplies

Illustrative example(s)

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

Exclusion(s)

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

4513 Book stores and news dealers US

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

45131 Book stores and news dealers US

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

451310 Book stores and news dealers US

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

Exclusion(s)

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

452 General merchandise stores US

This subsector comprises establishments primarily engaged in retailing a general line of merchandise that may, or may not, include a general line of grocery items.

Exclusion(s)

- retailing a general line of building and home improvement materials (see 444110 Home centres)
- retailing a general line of goods by means of electronic shopping, mail-order, or direct sale (see 454 Non-store retailers)
- retailing a general line of grocery items (see 445110 Supermarkets and other grocery (except convenience) stores)
- retailing a general line of used goods (see 453310 Used merchandise stores)

4521 Department stores US

This industry group comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store. Selected departments may be operated by separate establishments, on a concession basis.

45211 Department stores US

This industry comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store. Selected departments may be operated by separate establishments, on a concession basis.

452110 Department stores CAN

This Canadian industry comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store.

Inclusion(s)

- operation of selected department store departments by separate establishments, on a concession basis

Exclusion(s)

- warehouse-style stores engaged in retailing a general line of grocery items in combination with a general line of non-grocery items (see 452910 Warehouse clubs)

4529 Other general merchandise stores US

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

45291 Warehouse clubs US

This industry comprises establishments primarily engaged in retailing a general line of grocery items typically by multi-unit cases and/or in large formats, in combination with a general line of non-grocery items; and typically charging a membership fee.

452910 Warehouse clubs US

This Canadian industry comprises establishments primarily engaged in retailing a general line of grocery items typically by multi-unit cases and/or in large formats, in combination with a general line of non-grocery items; and typically charging a membership fee.

Illustrative example(s)

- warehouse club or store (food and general merchandise), retail

Exclusion(s)

- retailing a general line of grocery items (see 445110 Supermarkets and other grocery (except convenience) stores)
- retailing a general line of merchandise in department stores (see 452110 Department stores)

45299 All other general merchandise stores US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing a general line of new merchandise. Establishments known as home and auto supplies stores, catalogue showrooms, agricultural co-op stores, variety stores and country general stores are included.

Exclusion(s)

- retailing automotive parts (see 441310 Automotive parts and accessories stores)
- retailing merchandise in catalogue showrooms, without stock (see 454110 Electronic shopping and mail-order houses)

452991 Home and auto supplies stores CAN

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

Inclusion(s)

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

452999 All other miscellaneous general merchandise stores CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing a general line of new merchandise.

Illustrative example(s)

- agricultural co-op stores
- catalogue sales showrooms, retail
- general store (except primarily food)

- variety and dollar stores, retail

Exclusion(s)

- retailing merchandise in catalogue showrooms, without stock (see 454110 Electronic shopping and mail-order houses)

453 Miscellaneous store retailers US

This subsector comprises establishments primarily engaged in retailing a specialized line of merchandise in other types of specialty stores. Florists, office supplies stores, stationery stores, gift, novelty and souvenir stores, used merchandise stores, pet and pet supplies stores, art dealers and manufactured (mobile) home dealers are included.

4531 Florists US

This industry group comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

45311 Florists US

This industry comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

453110 Florists US

This Canadian industry comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

Exclusion(s)

- retailing flowers or nursery stock grown on the premises (see 11142 Nursery and floriculture production)
- retailing trees, shrubs, plants, seeds, bulbs and sod grown elsewhere (see 444220 Nursery stores and garden centres)

4532 Office supplies, stationery and gift stores US

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

45321 Office supplies and stationery stores US

This industry comprises establishments primarily engaged in retailing office supplies or a combination of office supplies, equipment and furniture. Establishments primarily engaged in retailing stationery and school supplies are also included.

453210 Office supplies and stationery stores US

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

Inclusion(s)

- retailing of stationery and school supplies

Exclusion(s)

- retailing computers (see 443144 Computer and software stores)
- retailing greeting cards (see 453220 Gift, novelty and souvenir stores)
- retailing office furniture (see 442110 Furniture stores)

45322 Gift, novelty and souvenir stores US

This industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios. These establishments may also retail stationery.

453220 Gift, novelty and souvenir stores US

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

Inclusion(s)

- retailing of stationery

Illustrative example(s)

- carvings and artwork, retail
- gift shops, retail
- gifts, novelties and souvenirs, retail
- greeting card shops, retail
- handicraft (e.g., ceramics, macramé), retail
- joke shops
- novelty merchandise, retail

Exclusion(s)

- retailing stationery (see 453210 Office supplies and stationery stores)

4533 Used merchandise stores US

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

45331 Used merchandise stores US

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

453310 Used merchandise stores US

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

Inclusion(s)

- retailing of antiques

Illustrative example(s)

- antiques, retail
- appliances, used, retail
- book stores, second-hand, retail
- clothing stores, second-hand, retail
- furniture stores, second-hand, retail
- glassware and china, used, retail
- phonograph and phonograph record stores, second-hand, retail
- rare book stores
- second-hand merchandise, retail

Exclusion(s)

- operating pawnshops (see 522299 All other non-depository credit intermediation)

- retailing a general line of used merchandise on an auction basis (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- retailing new and used sporting goods (see 45111 Sporting goods stores)
- retailing used automobile (see 441120 Used car dealers)
- retailing used mobile homes (see 453930 Mobile home dealers)
- retailing used motorcycles and boats (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing used recreational vehicles (RVs) (see 441210 Recreational vehicle dealers)
- retailing used tires (see 441320 Tire dealers)

4539 Other miscellaneous store retailers US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing new merchandise in other types of specialty stores.

45391 Pet and pet supplies stores US

This industry comprises establishments primarily engaged in retailing pets, pet food and pet supplies. These establishments may also provide pet grooming services.

453910 Pet and pet supplies stores US

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

Inclusion(s)

- provision of pet grooming services, in addition to retailing pets, pet food and pet supplies

Illustrative example(s)

- pet supplies (e.g., aquarium, cage, food, tank), retail
- pets (e.g., dog, cat, bird, fish), retail

Exclusion(s)

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

45392 Art dealers US

This industry comprises establishments primarily engaged in retailing original and limited edition art works. Establishments primarily engaged in the exhibition of Aboriginal art for retail sale are also included.

453920 Art dealers US

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

Inclusion(s)

- exhibition of Aboriginal art for retail sale

Illustrative example(s)

- art work (e.g., original and prints paintings, pictures, art objects), retail

Exclusion(s)

- operating non-commercial art galleries (see 712111 Non-commercial art museums and galleries)
- retailing art reproductions (see 442292 Print and picture frame stores)

45393 Mobile home dealers US

This industry comprises establishments primarily engaged in retailing new and used mobile homes, parts and equipment. These establishments may provide installation services in addition to retailing the homes.

453930 Mobile home dealers US

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

Inclusion(s)

- provision of installation services in addition to retailing the mobile homes

Illustrative example(s)

- house trailer and mobile home dealers, retail

Exclusion(s)

- retailing motor home, camper and travel trailer (see 441210 Recreational vehicle dealers)
- retailing prefabricated buildings and kits (see 444190 Other building material dealers)

45399 All other miscellaneous store retailers US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialized lines of merchandise, such as tobacco and tobacco products; artists' supplies; collectors' items, such as coins, stamps, autographs and cards; beer and wine making supplies; swimming pool supplies and accessories; religious goods; and monuments and tombstones. Establishments primarily engaged in retailing a general line of new and used merchandise on an auction basis are also included.

Exclusion(s)

- auctioning new and used merchandise on a fee basis (see 561990 All other support services)

453992 Beer and wine-making supplies stores CAN

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

Inclusion(s)

- provision of access to on-premise beer and wine-making equipment

453993 Cannabis stores CAN

This Canadian industry comprises establishments primarily engaged in retailing cannabis and cannabis products, including on-line sales.

Illustrative example(s)

- cannabis product retail, exclusively via the Internet
- provincially regulated cannabis retail stores
- retail stores selling cannabis products

Exclusion(s)

- cannabis product delivery services (see 492210 Local messengers and local delivery)
- cannabis products, business-to-business (B2B) electronic markets, wholesale (see 419110 Business-to-business electronic markets)
- cannabis products, wholesale agents and brokers (see 419120 Wholesale trade agents and brokers)

- electronic cigarette and vapour liquid retailing (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- head shops (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- liquor stores selling cannabis products (see 445310 Beer, wine and liquor stores)
- pharmacies and drug stores selling cannabis products (see 446110 Pharmacies and drug stores)

453999 All other miscellaneous store retailers (except beer and wine-making supplies stores)

CAN

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

Inclusion(s)

- retailing of a general line of new and used merchandise on an auction basis

Illustrative example(s)

- artists' supplies, retail
- auctioneering, with own facilities, open to the general public, retail
- cigar, tobacco and cigarette stores and stands, retail
- home security equipment, retail
- hot tubs, whirlpools and sauna, retail
- numismatic supplies, retail
- party supplies store, retail
- philatelic supplies, retail
- swimming pools, retail
- tombstones, retail

Exclusion(s)

- auctioning new and used merchandise on a fee basis (see 561990 All other support services)
- automobile battery dealers, retail (see 441310 Automotive parts and accessories stores)
- mail order coin shops, retail (see 454110 Electronic shopping and mail-order houses)
- mail order philatelist stamps, retail (see 454110 Electronic shopping and mail-order houses)
- religious book stores, retail (see 451310 Book stores and news dealers)
- wine and beer-making supplies stores (see 453992 Beer and wine-making supplies stores)

454 Non-store retailers US

This subsector comprises establishments primarily engaged in retailing merchandise by non-store retail methods. The establishments of this subsector employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising, publishing traditional and electronic catalogues, door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (temporary stands or stalls), distribution by vending machines, and using the Internet to reach their customers and market their merchandise. Establishments primarily engaged in the direct sale (i.e. non-store) of products such as home heating fuels and in newspaper delivery are also included.

4541 Electronic shopping and mail-order houses US

This industry group comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers. They can also provide websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet.

Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier. Establishments primarily engaged in retailing from catalogue showrooms, without stock, are included.

45411 Electronic shopping and mail-order houses US

This industry comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers. They can also provide websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet.

Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier. Establishments primarily engaged in retailing from catalogue showrooms, without stock, are included.

454110 Electronic shopping and mail-order houses CAN

This Canadian industry comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers.

Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier.

Inclusion(s)

- provision of websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet
- retailing from catalogue showrooms without stock

Illustrative example(s)

- combined Internet and mail order sales
- direct mailers (i.e., selling own merchandise)
- home shopping, television, retail
- Internet auctions, retail
- mail order offices of department stores, retail
- merchandise retailing via Internet

Exclusion(s)

- call centres providing telemarketing services for others (see 561420 Telephone call centres)
- cannabis product retail, exclusively via the Internet (see 453993 Cannabis stores)
- facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet (see 419110 Business-to-business electronic markets)
- retailing a general line of new and used merchandise on an auction basis from a combination of Internet auction and auction house sales in the same establishment (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- store retailing or a combination of store retailing and Internet retailing of merchandise in the same establishment (classified to the store portion of the activity) (see <<<)

4542 Vending machine operators US

This industry group comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

45421 Vending machine operators US

This industry comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

454210 Vending machine operators US

This Canadian industry comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

Illustrative example(s)

- beverage, cigarette, confectionery or food, vending machine operators, retail

Exclusion(s)

- operating coin-operated amusement machines (see 713120 Amusement arcades)
- operating coin-operated gambling machines (see 71329 Other gambling industries)
- selling insurance policies through vending machines (see 524 Insurance carriers and related activities)

4543 Direct selling establishments US

This industry group comprises establishments primarily engaged in non-store retailing, except direct-response advertising and operating vending machines. These establishments use methods, such as home delivery, door-to-door solicitation, in-home demonstration and displaying of merchandise through temporary stalls or kiosks, to reach their customers and market their merchandise. Direct sales establishments may operate from an office and have incidental sales of items.

Exclusion(s)

- direct-response advertising (see 454110 Electronic shopping and mail-order houses)

45431 Fuel dealers US

This industry comprises establishments primarily engaged in retailing heating oil, liquefied petroleum gas (LPG) and other fuels via direct selling.

454311 Heating oil dealers US

This Canadian industry comprises establishments primarily engaged in retailing heating oil via direct selling to the final consumer including both households and commercial businesses.

Inclusion(s)

- provision of furnace repair and maintenance services in addition to the primary activity of retailing and delivering oil

Illustrative example(s)

- direct sales of heating oil (non-store, delivered to customer's premises)
- fuel oil dealers, retail
- home heating oil dealer, retail

Exclusion(s)

- installing oil burners without retailing home heating oil (see 238220 Plumbing, heating and air-conditioning contractors)
- operating heating oil bulk stations and terminals (see 412110 Petroleum and petroleum products merchant wholesalers)
- repairing oil burners (see 811411 Home and garden equipment repair and maintenance)

- retailing heating oil in combination with retailing non-related merchandise such as found in establishments usually referred to as agricultural co-ops (see 452999 All other miscellaneous general merchandise stores)

454312 Liquefied petroleum gas (bottled gas) dealers US

This Canadian industry comprises establishments primarily engaged in retailing liquefied petroleum gas (LPG) gas via direct selling.

Illustrative example(s)

- liquefied petroleum gas (LPG), delivered to customers' premises, retail
- propane dealer, retail

454319 Other fuel dealers US

This Canadian industry comprises establishments primarily engaged in retailing fuels (except heating oil and liquefied petroleum gas) via direct selling.

Illustrative example(s)

- coal dealers, retail
- diesel fuel, delivered to customers' premises, retail
- firewood or fuelwood dealers, retail
- wood fuel dealers, retail

Exclusion(s)

- direct selling of heating oil (see 454311 Heating oil dealers)
- direct selling of liquefied petroleum gas (see 454312 Liquefied petroleum gas (bottled gas) dealers)

45439 Other direct selling establishments US

This industry comprises establishments, not classified to any other industry, primarily engaged in non-store retailing. These establishments use methods, such as door-to-door solicitation, in-home demonstration and temporary displaying of merchandise (stalls), to reach their customers and market their merchandise.

454390 Other direct selling establishments US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in non-store retailing. These establishments use methods, such as door-to-door solicitation, in-home demonstration and temporary displaying of merchandise (stalls), to reach their customers and market their merchandise.

Illustrative example(s)

- direct personal retailing operators, retail
- door-to-door retailing of merchandise, retail
- fruit stand (temporary), road side, retail
- home provisioners, frozen food service, direct seller, retail
- house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
- magazine subscription sales (except mail order), retail

Exclusion(s)

- books and magazines, mail order, retail (see 454110 Electronic shopping and mail-order houses)
- preparing and serving meals and snacks for immediate consumption from motorized vehicles catering a route or from non-motorized carts (see 722330 Mobile food services)

48-49 Transportation and warehousing

This sector comprises establishments primarily engaged in transporting passengers and goods, warehousing and storing goods, and providing services to these establishments. The modes of transportation are road (trucking, transit and ground passenger), rail, water, air and pipeline. These are further subdivided according to the way in which businesses in each mode organize their establishments. National post office and courier establishments, which also transport goods, are included in this sector. Warehousing and storage establishments are subdivided according to the type of service and facility that is operated.

Many of the establishments in this sector are structured as networks, with activities, workers, and physical facilities distributed over an extensive geographic area.

481 Air transportation

This subsector comprises establishments primarily engaged in for-hire, common-carrier transportation of people and/or goods using aircraft, such as airplanes and helicopters.

Exclusion(s)

- air courier services (see 492110 Couriers)
- scenic or sightseeing air services (see 487990 Scenic and sightseeing transportation, other)

4811 Scheduled air transportation

This industry group comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

48111 Scheduled air transportation

This industry comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

481110 Scheduled air transportation CAN

This Canadian industry comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

Illustrative example(s)

- air cargo carriers (except air courier), scheduled
- air passenger carriers, scheduled

Exclusion(s)

- air courier services (see 492110 Couriers)
- non-scheduled air transport (see 4812 Non-scheduled air transportation)

4812 Non-scheduled air transportation

This industry group comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods. Establishments in this industry have more flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4811, Scheduled air transportation. Establishments primarily engaged in providing specialty air transportation or flying services using small, general-purpose aircraft are included.

48121 Non-scheduled air transportation

This industry comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods. Establishments in this industry have more flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4811, Scheduled air transportation. Establishments primarily engaged in providing specialty air transportation or flying services using small, general-purpose aircraft are included.

Exclusion(s)

- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- crop-dusting using specialized aircraft (see 115110 Support activities for crop production)
- fighting forest fires using specialized water bombers (see 115310 Support activities for forestry)
- flight training, including all training for commercial pilots (see 611510 Technical and trade schools)
- operating air ambulance services using specialized equipment (see 621912 Air ambulance services)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)
- scheduled air transport (see 481110 Scheduled air transportation)
- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)

481214 Non-scheduled chartered air transportation ^{CAN}

This Canadian industry comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods by aircraft, at a toll per mile or per hour for the charter of the aircraft.

Illustrative example(s)

- air cargo carriers (except air courier), non-scheduled
- air passenger charter transportation service

Exclusion(s)

- providing air courier services (see 492110 Couriers)
- providing specialty flying services, with no service predominating (see 481215 Non-scheduled specialty flying services)

481215 Non-scheduled specialty flying services ^{CAN}

This Canadian industry comprises establishments primarily engaged in providing a combination of flying services, with no single service predominating. These establishments use small, general-purpose aircraft.

Inclusion(s)

- specialized services such as air ambulance, towing advertising banners, and aerial traffic reporting, or general air transportation of passengers and goods

Illustrative example(s)

- aerial advertising, using general purpose aircraft
- air taxi services
- aviation clubs, providing air transportation services to the general public
- sky writing, using general purpose aircraft
- specialty flying services, using general purpose aircraft

Exclusion(s)

- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- crop-dusting using specialized aircraft (see 115110 Support activities for crop production)
- fighting forest fires using specialized water bombers (see 115310 Support activities for forestry)
- flight training, including all training for commercial pilots (see 611510 Technical and trade schools)
- non-scheduled chartered air transportation (see 481214 Non-scheduled chartered air transportation)
- operating air ambulance services using specialized equipment (see 621912 Air ambulance services)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)
- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)

482 Rail transportation

This subsector comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

4821 Rail transportation

This industry group comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

48211 Rail transportation

This industry comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

Exclusion(s)

- operating street railways and urban rapid transit (see 485110 Urban transit systems)
- operating switching and terminal railways (see 488210 Support activities for rail transportation)
- operating tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)

482112 Short-haul freight rail transportation US

This Canadian industry comprises establishments primarily engaged in operating railways for the transport of goods on a rail line that does not comprise a rail network. A short-haul railway line usually takes goods from one or more points to a point on the larger transportation network, which is usually a mainline railway, but may be a trans-shipment point onto another transportation mode.

Illustrative example(s)

- belt line railways
- logging railways

Exclusion(s)

- operating switching and terminal railways (see 488210 Support activities for rail transportation)

482113 Mainline freight rail transportation CAN

This Canadian industry comprises establishments primarily engaged in operating railways for the transport of goods over a mainline rail network. A mainline rail network is a system that usually comprises one or more trunk lines, into which a network of branch lines feed. The branch lines may be part of the mainline establishment or may be separate establishments of short-haul freight railways.

482114 Passenger rail transportation CAN

This Canadian industry comprises establishments primarily engaged in the railway transport of passengers.

Exclusion(s)

- operating same-day return tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)
- operating street railways and urban rapid transit (see 485110 Urban transit systems)

483 Water transportation

This subsector comprises establishments primarily engaged in the water transportation of passengers and goods, using equipment designed for those purposes.

Exclusion(s)

- same-day return sightseeing trips and cruises (see 487210 Scenic and sightseeing transportation, water)

4831 Deep sea, coastal and Great Lakes water transportation

This industry group comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system. Establishments that operate ocean-going cruise ships are included.

48311 Deep sea, coastal and Great Lakes water transportation

This industry comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system. Establishments that operate ocean-going cruise ships are included.

Exclusion(s)

- inland water transport (see 48321 Inland water transportation)

483115 Deep sea, coastal and Great Lakes water transportation (except by ferries) CAN

This Canadian industry comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system.

Inclusion(s)

- operating ocean-going cruise ships

Illustrative example(s)

- barge transport service, coastal
- coastal shipping
- deep water transportation of freight (except by ferries)
- deep water transportation of passengers (except by ferries)
- Great Lakes and St. Lawrence seaway transportation of passengers (except by ferries)
- supply vessels to drilling rigs

Exclusion(s)

- deep sea, coastal and Great Lakes water transportation of freight and passengers by ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

483116 Deep sea, coastal and Great Lakes water transportation by ferries CAN

This Canadian industry comprises establishments primarily engaged in operating ferries for the transport of passengers and/or freight contained in self-propelled, motorized vehicles; in deep sea, coastal or Great Lakes waters.

Illustrative example(s)

- ferries, passenger, operating on coastal waters or on the Great Lakes

Exclusion(s)

- operating inland, including harbour, ferries (see 483214 Inland water transportation by ferries)

4832 Inland water transportation

This industry group comprises establishments primarily engaged in the inland water transportation of freight and passengers. Transportation within harbours is included.

48321 Inland water transportation

This industry comprises establishments primarily engaged in the inland water transportation of freight and passengers. Transportation within harbours is included.

Exclusion(s)

- water transportation on the Great Lakes (see 48311 Deep sea, coastal and Great Lakes water transportation)

483213 Inland water transportation (except by ferries) CAN

This Canadian industry comprises establishments primarily engaged in the inland water transportation of freight and passengers, except by ferries.

Illustrative example(s)

- canal transportation, passengers
- lake (except Great Lakes) transportation (except ferries), passengers
- river freight transportation (except using the St. Lawrence seaway)
- river passenger transportation (except ferries)
- water taxi service, inland waterways

Exclusion(s)

- log rafting and towing on the Great Lakes (see 483115 Deep sea, coastal and Great Lakes water transportation (except by ferries))
- operating ferries for the transport of freight on the Great Lakes (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)
- operating ferries for the transport of passengers on coastal water or Great Lakes (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)
- operating ferries for the transport of passengers on rivers (see 483214 Inland water transportation by ferries)
- St. Lawrence seaway freight transportation by ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

483214 Inland water transportation by ferries CAN

This Canadian industry comprises establishments primarily engaged in operating inland ferries.

Inclusion(s)

- ferries operated in harbours

Illustrative example(s)

- ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
- harbour ferry service, passengers

Exclusion(s)

- operating coastal and Great Lakes ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

484 Truck transportation

This subsector comprises establishments primarily engaged in the truck transportation of goods. These establishments may carry general freight or specialized freight. Specialized freight comprises goods that, because of size, weight, shape or other inherent characteristics, require specialized equipment for transportation. Establishments may operate locally, that is within a metropolitan area and its hinterland, or over long distances, that is between metropolitan areas.

4841 General freight trucking

This industry group comprises establishments primarily engaged in the local or long distance trucking of general freight. General freight trucking does not require the use of specialized equipment. The trucks used can handle a wide variety of commodities. Freight is generally palletized, and generally carried in a box, container or van trailer.

48411 General freight trucking, local

This industry comprises establishments primarily engaged in local general freight trucking. These establishments primarily provide trucking services within a metropolitan area and its hinterland. Generally the trips are same-day return.

484110 General freight trucking, local ^{US}

This Canadian industry comprises establishments primarily engaged in local general freight trucking. These establishments primarily provide trucking services within a metropolitan area and its hinterland. Generally the trips are same-day return.

Illustrative example(s)

- container trucking service, local
- contract bulk mail, truck transportation, local
- non-specialized freight transportation, local
- transfer (trucking) service, general freight, local

Exclusion(s)

- transportation of used uncrated household goods (see 484210 Used household and office goods moving)

48412 General freight trucking, long distance

This industry comprises establishments primarily engaged in long distance, general freight trucking. These establishments primarily provide trucking services between metropolitan areas. Generally the trips are not same-day return.

484121 General freight trucking, long distance, truck-load US

This Canadian industry comprises establishments primarily engaged in long distance, general freight trucking of complete truck-loads. A truck-load shipment is generally devoted to the goods of a single shipper, taken directly from a point of origin to one or more destination points. Generally the trips are not same-day return.

Illustrative example(s)

- container trucking service, long distance, truckload
- contract bulk mail, truck transportation, long distance

484122 General freight trucking, long distance, less than truck-load US

This Canadian industry comprises establishments primarily engaged in long distance, general freight trucking of less than complete truck-loads. Less-than-truck-load carriers are characterized by the load of shipments from multiple shippers or the use of terminals to consolidate shipments, generally from several shippers, into a single truck for haulage between a load assembly terminal and a disassembly terminal, where the load is sorted and shipments are re-routed for delivery. Generally the trips are not same-day return.

4842 Specialized freight trucking

This industry group comprises establishments primarily engaged in specialized freight trucking. These establishments transport articles that, because of size, weight, shape or other inherent characteristics, require specialized equipment for transportation. Some important types of specialized equipment are bulk tankers, dump trucks and trailers, refrigerated vans, and motor vehicle haulers. Establishments that transport used household and office goods are included.

Exclusion(s)

- local hauling of garbage (see 562110 Waste collection)

48421 Used household and office goods moving

This industry comprises establishments primarily engaged in the trucking of used household and office goods, whether local or long distance. Establishments engaged in the transportation of used institutional equipment are included. Incidental storage activities may be carried out by these establishments, except for new furniture.

484210 Used household and office goods moving

This Canadian industry comprises establishments primarily engaged in the trucking of used household and office goods, whether local or long distance.

Inclusion(s)

- incidental storage activities other than for new furniture
- transporting used institutional equipment

48422 Specialized freight (except used goods) trucking, local

This industry comprises establishments primarily engaged in providing local trucking services using specialized equipment. Local trucking establishments provide trucking services within a metropolitan area.

484221 Bulk liquids trucking, local CAN

This Canadian industry comprises establishments primarily engaged in the local trucking of bulk liquids.

Inclusion(s)

- tank trucks local transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products

484222 Dry bulk materials trucking, local CAN

This Canadian industry comprises establishments primarily engaged in the local trucking of dry bulk materials. These establishments use dump trucks and dump trailers, tank trucks, hopper trucks and similar vehicles to transport goods such as sand, gravel, snow, dry chemicals and ores.

Illustrative example(s)

- dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local

Exclusion(s)

- local hauling of garbage (see 562110 Waste collection)

484223 Forest products trucking, local CAN

This Canadian industry comprises establishments primarily engaged in the local trucking of forest goods, including logs, wood chips and lumber.

Exclusion(s)

- trucking forest products in the bush (i.e., within logging limits) (see 115310 Support activities for forestry)

484229 Other specialized freight (except used goods) trucking, local CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing local trucking services, using specialized equipment.

Illustrative example(s)

- automobile carriers, local
- boat hauling, by truck, local
- livestock trucking, local
- mobile home towing service, local
- refrigerated goods trucking, local
- snowmobile operation, freight

48423 Specialized freight (except used goods) trucking, long distance

This industry comprises establishments primarily engaged in providing long distance trucking services using specialized equipment. Long distance trucking establishments provide trucking services between metropolitan areas.

484231 Bulk liquids trucking, long distance CAN

This Canadian industry comprises establishments primarily engaged in the long distance trucking of bulk liquids.

Inclusion(s)

- tank trucks long distance transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products

484232 Dry bulk materials trucking, long distance CAN

This Canadian industry comprises establishments primarily engaged in the long distance trucking of dry bulk materials. These establishments use dump trucks and dump trailers, tank trucks, hopper trucks and similar vehicles to transport goods such as sand, gravel, dry chemicals and ores.

484233 Forest products trucking, long distance CAN

This Canadian industry comprises establishments primarily engaged in the long distance trucking of forest products, including logs, wood chips and lumber.

484239 Other specialized freight (except used goods) trucking, long distance CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing long distance trucking services, using specialized equipment. Some important truck types used by these establishments are refrigerated vans and motor vehicle haulers.

Illustrative example(s)

- automobile carrier, trucking, long distance
- flat bed trucking, long distance
- mobile home towing service, long distance
- refrigerated goods trucking, long distance
- trucking, hazardous materials, using specialized equipment, long distance

485 Transit and ground passenger transportation

This subsector comprises establishments primarily engaged in a variety of passenger transportation activities, using equipment designed for those purposes. These activities are distinguished based on process factors, such as whether routes are scheduled, run over fixed routes, and charged on a per-seat or per-vehicle basis.

Exclusion(s)

- passenger transportation associated with scenic or sightseeing activities (see 487 Scenic and sightseeing transportation)

4851 Urban transit systems

This industry group comprises establishments primarily engaged in operating local and suburban mass passenger transit systems. Such transportation may involve the use of one or more modes of transport including light rail, subways and streetcars, as well as buses. These establishments operate over fixed routes and schedules, and allow passengers to pay on a per-trip basis (whether or not they also accept payment methods such as monthly passes).

48511 Urban transit systems

This industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems. Such transportation may involve the use of one or more modes of transport including light rail, subways and streetcars, as well as buses. These establishments operate over fixed routes and schedules, and allow passengers to pay on a per-trip basis (whether or not they also accept payment methods such as monthly passes).

485110 Urban transit systems CAN

This Canadian industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems.

Inclusion(s)

- operating fixed routes and schedules, and allowing passengers to pay on a per-trip basis

Illustrative example(s)

- bus service, urban and suburban
- light rail systems
- local, urban and suburban transit systems, mixed mode
- monorail transport, urban
- street railway operation
- trolley operation, commuter
- urban and suburban passenger transit system operation

Exclusion(s)

- aerial cable cars, tramways and gondola, sightseeing or scenic (see 487990 Scenic and sightseeing transportation, other)

4852 Interurban and rural bus transportation

This industry group comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

48521 Interurban and rural bus transportation

This industry comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

485210 Interurban and rural bus transportation

This Canadian industry comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

Exclusion(s)

- operating chartered bus transportation (see 485510 Charter bus industry)
- school bus service (see 485410 School and employee bus transportation)

4853 Taxi and limousine service

This industry group comprises establishments primarily engaged in providing passenger transportation by taxi and limousine.

48531 Taxi service

This industry comprises establishments primarily engaged in providing passenger transportation by taxi (that is, automobiles, except limousines), not operated on regular schedules or routes. Taxicab fleet owners and organizations that provide dispatch services are included, regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Owner-operated taxicabs are included.

485310 Taxi service ^{US}

This Canadian industry comprises establishments primarily engaged in providing passenger transportation by taxi (that is, automobiles, except limousines), not operated on regular schedules or routes.

Inclusion(s)

- owner-operated taxicabs
- taxicab fleet owners and organizations that provide dispatch services regardless of whether drivers are hired, rent their cabs or are otherwise compensated

48532 Limousine service

This industry comprises establishments primarily engaged in providing passenger transportation by limousine.

485320 Limousine service

This Canadian industry comprises establishments primarily engaged in providing passenger transportation by limousine.

Illustrative example(s)

- automobile rental or for hire with driver (except taxicab)
- hearse or limousine rental with driver

Exclusion(s)

- limousine service to airports or stations, scheduled (see 485990 Other transit and ground passenger transportation)
- taxicab service (see 485310 Taxi service)
- transporting passengers to or from hotels and airports or stations, using buses or vans (see 485990 Other transit and ground passenger transportation)

4854 School and employee bus transportation

This industry group comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

48541 School and employee bus transportation

This industry comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

485410 School and employee bus transportation

This Canadian industry comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

4855 Charter bus industry

This industry group comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

48551 Charter bus industry

This industry comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

485510 Charter bus industry

This Canadian industry comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

Exclusion(s)

- operating local sightseeing buses (see 487110 Scenic and sightseeing transportation, land)
- providing packaged tours involving bus transportation (see 561520 Tour operators)

4859 Other transit and ground passenger transportation

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services included in this industry group are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

48599 Other transit and ground passenger transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services included in this industry are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

485990 Other transit and ground passenger transportation ^{CAN}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services in this industry are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

Illustrative example(s)

- airport limousine service, scheduled
- carpool operation
- shuttle services (except employee bus)
- special needs passenger transportation service

Exclusion(s)

- employee bus service (see 485410 School and employee bus transportation)

486 Pipeline transportation

This subsector comprises establishments primarily engaged in the transport of goods by pipeline. The pipelines are designed to specifications for the transport of a particular good, such as crude oil, natural gas and refined petroleum products. Pipeline transportation includes integrated systems comprising various types of pipelines and ancillary facilities, such as pumping stations and incidental storage facilities.

Exclusion(s)

- operating gathering lines to transport crude oil or natural gas from wells to field processing plants (see 211 Oil and gas extraction)

4861 Pipeline transportation of crude oil

This industry group comprises establishments primarily engaged in the pipeline transportation of crude oil.

48611 Pipeline transportation of crude oil

This industry comprises establishments primarily engaged in the pipeline transportation of crude oil.

486110 Pipeline transportation of crude oil

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of crude oil.

4862 Pipeline transportation of natural gas

This industry group comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

48621 Pipeline transportation of natural gas

This industry comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

486210 Pipeline transportation of natural gas

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

4869 Other pipeline transportation

This industry group comprises establishments, not classified to any other industry group, primarily engaged in pipeline transportation.

48691 Pipeline transportation of refined petroleum products

This industry comprises establishments primarily engaged in the pipeline transportation of refined petroleum products.

486910 Pipeline transportation of refined petroleum products

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of refined petroleum products.

Illustrative example(s)

- gasoline pipeline transport service

48699 All other pipeline transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in pipeline transportation. Establishments engaged in the operation of slurry pipelines are included.

486990 All other pipeline transportation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in pipeline transportation.

Inclusion(s)

- operating slurry pipelines

Exclusion(s)

- water supply pipelines, long distance (see 221310 Water supply and irrigation systems)

487 Scenic and sightseeing transportation

This subsector comprises establishments primarily engaged in providing recreational transportation, such as sightseeing or dinner cruises, steam train excursions, horse-drawn sightseeing rides, air-boat rides or hot-air balloon rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

Exclusion(s)

- providing scenic and sightseeing services using airplanes, in combination with other specialty air transportation or flying services (see 481215 Non-scheduled specialty flying services)
- providing sporting services, such as fishing guides, white-water rafting, pack trains and water-skiing (see 713999 All other amusement and recreation industries)

4871 Scenic and sightseeing transportation, land

This industry group comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

48711 Scenic and sightseeing transportation, land

This industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

487110 Scenic and sightseeing transportation, land

This Canadian industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

Illustrative example(s)

- railroads, scenic and sightseeing, local
- scenic and sightseeing bus transportation (scheduled), local
- sightseeing services, human-drawn vehicle
- tracked vehicle, passenger, sightseeing operation

Exclusion(s)

- aerial cable cars, tramways and gondola, sightseeing or scenic (see 487990 Scenic and sightseeing transportation, other)

4872 Scenic and sightseeing transportation, water

This industry group comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

48721 Scenic and sightseeing transportation, water

This industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

487210 Scenic and sightseeing transportation, water

This Canadian industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return.

Inclusion(s)

- provision of charter fishing services

Illustrative example(s)

- charter yachts, with crew
- harbour sightseeing tours
- hovercraft operation (sightseeing)
- sightseeing boat excursion operation
- whale watching excursions

Exclusion(s)

- providing sporting services, such as fishing guides, white-water rafting and water-skiing (see 713999 All other amusement and recreation industries)

4879 Scenic and sightseeing transportation, other

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing scenic and sightseeing transportation. Some examples of these services are scenic helicopter rides and hot-air balloon rides.

48799 Scenic and sightseeing transportation, other

This industry comprises establishments, not classified to any other industry, primarily engaged in providing scenic and sightseeing transportation. Some examples of these services are scenic helicopter rides and hot-air balloon rides.

487990 Scenic and sightseeing transportation, other

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing scenic and sightseeing transportation.

Illustrative example(s)

- aerial cable cars, tramways and gondola, sightseeing or scenic
- helicopter rides, scenic and sightseeing
- hot air balloon rides

488 Support activities for transportation

This subsector comprises establishments primarily engaged in providing services to other transportation establishments. These services may be specific to a mode of transportation, or they may be multi-modal.

4881 Support activities for air transportation

This industry group comprises establishments primarily engaged in providing specialized services to the air transport industry.

48811 Airport operations

This industry comprises establishments primarily engaged in operating international, national and other civil airports. The activities involved in operating airports include renting hangar space, and providing air traffic control services, baggage handling, cargo handling and aircraft parking services. Public flying fields are included.

488111 Air traffic control

This Canadian industry comprises establishments primarily engaged in operating air traffic control services to promote the safe, orderly, and expeditious flow of air traffic.

488119 Other airport operations US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating civil airports.

Illustrative example(s)

- airport cargo handling services
- airport runway maintenance service
- aviation club providing primarily flying field services to general public
- civil airport operation and maintenance
- hangar operation

48819 Other support activities for air transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to the air transport industry. Some important activities are servicing aircraft, repairing and maintaining aircraft (except on a factory basis), and inspecting and testing aircraft.

488190 Other support activities for air transportation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to the air transport industry. Some important activities are servicing aircraft, repairing and maintaining aircraft (except on a factory basis), and inspecting and testing aircraft.

Illustrative example(s)

- aircraft inspecting and testing at the airport
- aircraft servicing, repairing and maintenance (except factory conversions and overhauls)
- aircraft upholstery repair

Exclusion(s)

- aircraft rebuilding or overhauling (i.e., restoration to original design specifications) (see 336410 Aerospace product and parts manufacturing)
- providing food catering services for airlines (see 722310 Food service contractors)
- providing janitorial and cleaning services for airlines (see 561722 Janitorial services (except window cleaning))
- repairing and maintaining aircraft on a factory basis (see 336410 Aerospace product and parts manufacturing)

4882 Support activities for rail transportation

This industry group comprises establishments primarily engaged in providing specialized services to the rail transport industry. Establishments engaged in the operation of railway terminals and stations, and the maintenance of railway rights-of-way and structures are included.

48821 Support activities for rail transportation

This industry comprises establishments primarily engaged in providing specialized services to the rail transport industry. Establishments engaged in the operation of railway terminals and stations, and the maintenance of railway rights-of-way and structures are included.

488210 Support activities for rail transportation

This Canadian industry comprises establishments primarily engaged in providing specialized services to the rail transport industry.

Inclusion(s)

- operating railway terminals and stations

Illustrative example(s)

- cleaning of rail cars (freight)
- container loading or unloading service, railroad
- grain levelling and trimming service, in railroad cars
- loading and unloading rail freight cars
- locomotives and railroad cars, repair
- maintenance of rights-of-way and structures, railway
- railroad car repair shops (except factory rebuilding of rolling stock)
- railroad terminals

Exclusion(s)

- cleaning windows (see 561721 Window cleaning services)
- providing passenger rail car janitorial services (see 561722 Janitorial services (except window cleaning))
- railroad rolling stock manufacturing and railroad cars rebuilding (see 336510 Railroad rolling stock manufacturing)

4883 Support activities for water transportation

This industry group comprises establishments primarily engaged in providing specialized services to the water transportation industry.

48831 Port and harbour operations

This industry comprises establishments primarily engaged in operating port and harbour facilities and services. Establishments engaged in the operation of lighthouses are included.

488310 Port and harbour operations

This Canadian industry comprises establishments primarily engaged in operating port and harbour facilities and services.

Illustrative example(s)

- canal operations
- harbour operation
- lighthouse operation
- piers, docks and wharves, maintenance

- seaway operation
- waterfront terminal operation

Exclusion(s)

- other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches) (see 237990 Other heavy and civil engineering construction)

48832 Marine cargo handling

This industry comprises establishments primarily engaged in providing stevedoring and other marine cargo handling services.

488320 Marine cargo handling

This Canadian industry comprises establishments primarily engaged in providing stevedoring and other marine cargo handling services.

Illustrative example(s)

- loading and unloading ships or boats
- ship tank and hold cleaning

48833 Navigational services to shipping

This industry comprises establishments primarily engaged in providing navigational services to shipping. Important navigational services are pilotage, moorage and vessel traffic services. Establishments engaged in marine salvage are included.

Exclusion(s)

- operating lighthouses (see 488310 Port and harbour operations)

488331 Marine salvage services CAN

This Canadian industry comprises establishments primarily engaged in salvaging ships and their cargoes. Typical salvage situations include rescue towing, rescuing strandings and raising sunken vessels.

488332 Ship piloting services CAN

This Canadian industry comprises establishments primarily engaged in providing piloting service to ships when entering or leaving harbours or where required by law. The areas in which the services of a marine pilot are essential are generally referred to as pilotage waters.

488339 Other navigational services to shipping CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing navigational services to shipping.

Illustrative example(s)

- docking and undocking marine vessel services
- marine vessel traffic reporting
- radio beacon service, ship navigation
- tugboat service, harbour operations

48839 Other support activities for water transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing water transportation services. Establishments engaged in ship repair and maintenance (not done in a shipyard) and lighter operations are included.

488390 Other support activities for water transportation

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in providing water transportation services.

Illustrative example(s)

- drydocks, floating, for repairing ships and boats
- marine surveyors, cargo
- ship repair and maintenance (except in shipyards)
- ship scaling services

Exclusion(s)

- ship repair and maintenance, done in a shipyard (see 336611 Ship building and repairing)

4884 Support activities for road transportation

This industry group comprises establishments primarily engaged in providing specialized services to trucking establishments, bus operators and other establishments using the road network.

48841 Motor vehicle towing

This industry comprises establishments primarily engaged in towing motor vehicles. Establishments engaged in providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors, are included. These establishments may offer incidental services, such as tire repair, battery boosting and other emergency road services.

488410 Motor vehicle towing

This Canadian industry comprises establishments primarily engaged in towing motor vehicles.

Inclusion(s)

- offering incidental services, such as tire repair, battery boosting and other emergency road services
- providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors

48849 Other support activities for road transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing services to trucking establishments, bus operators and other establishments using the road network. Establishments engaged in the operation of trucking terminals; inspection and weighing services connected with truck transportation; and the operation of toll roads, bridges and tunnels are included.

488490 Other support activities for road transportation ^{US}

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in providing services to trucking establishments, bus operators and other establishments using the road network. .

Illustrative example(s)

- bridge, tunnel and highway operation

- bus terminal operation, independent
- commercial vehicle safety inspection, without repairs
- flagging service (i.e., traffic control)
- inspection or weighing service connected to truck transportation
- pilot car services (i.e., wide load warning service)
- snow clearing, highways and bridges, road transport service
- street cleaning service
- toll bridge operation
- toll roads, operation of
- truck loading and unloading service
- trucking terminals, independent, with or without maintenance facilities

Exclusion(s)

- owner/operator independent truck driver (see 484 Truck transportation)

4885 Freight transportation arrangement

This industry group comprises establishments primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders, marine shipping agents or customs brokers. They may offer a combination of services which may span transportation modes.

48851 Freight transportation arrangement

This industry comprises establishments primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders, marine shipping agents or customs brokers. They may offer a combination of services, which may span transportation modes. This industry also includes establishments primarily engaged in arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services.

488511 Marine shipping agencies CAN

This Canadian industry comprises establishments primarily engaged in representing shipping lines, arranging for the taking on of cargo and performing other business transactions in port, on behalf of ship owners and charterers.

Illustrative example(s)

- marine shipping agency (e.g., inland, international, overseas)

Exclusion(s)

- acting as intermediaries between shippers and carriers, involving more than one mode of transportation (see 488519 Other freight transportation arrangement)

488519 Other freight transportation arrangement CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders or customs brokers.

Inclusion(s)

- arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services
- offering a combination of freight transportation services spanning transportation modes

Exclusion(s)

- acting as intermediaries between shippers and carriers, involving only the marine mode of transportation (see 488511 Marine shipping agencies)

4889 Other support activities for transportation

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to transportation establishments. Establishments engaged in packing, crating and otherwise preparing goods for transportation are included.

48899 Other support activities for transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to transportation establishments. Establishments engaged in packing, crating and otherwise preparing goods for transportation are included.

488990 Other support activities for transportation MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to transportation establishments.

Inclusion(s)

- packing, crating and otherwise preparing goods for transportation

Illustrative example(s)

- arrangement of carpools and vanpools
- driving service (auto and truck delivery)
- livestock feeding station service, livestock in transit
- packing and crating service, transportable goods
- pipeline terminal facilities independently operated

Exclusion(s)

- labelling and packaging services (see 561910 Packaging and labelling services)
- transportation by space vehicle (see 481214 Non-scheduled chartered air transportation)

491 Postal service

This subsector comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

4911 Postal service

This industry group comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

49111 Postal service

This industry comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

491110 Postal service

This Canadian industry comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

Illustrative example(s)

- mail delivery, private (except air)
- post office operations

Exclusion(s)

- delivering advertising material, door-to-door (see 541870 Advertising material distribution services)
- delivery of mail in bulk to the Post Office (classified depending on the type of transportation utilized) (see <<<)
- mail and letter delivery, private (air service) (see 492110 Couriers)
- providing courier services, including separate courier establishments of the Post Office (see 492110 Couriers)
- providing mail box services along with other business services (see 561430 Business service centres)

492 Couriers and messengers

This subsector comprises establishments primarily engaged in providing courier delivery services; or messenger and delivery services of small parcels within a single urban area.

4921 Couriers

This industry group comprises establishments primarily engaged in providing air, surface or combined courier delivery services. Courier establishments of the Post Office are included.

49211 Couriers

This industry comprises establishments primarily engaged in providing air, surface or combined courier delivery services. Courier establishments of the Post Office are included.

492110 Couriers

This Canadian industry comprises establishments primarily engaged in providing air, surface or combined courier delivery services.

Inclusion(s)

- courier establishments of the Post Office

Illustrative example(s)

- courier service
- parcel delivery, private

Exclusion(s)

- providing local messenger and delivery services, including bicycle couriers (see 492210 Local messengers and local delivery)

4922 Local messengers and local delivery

This industry group comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area. Establishments engaged in the delivery of letters and documents, such as legal documents, often by bicycle or on foot; and the delivery of small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van, are included.

49221 Local messengers and local delivery

This industry comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area. Establishments engaged in the delivery of letters and documents, such as legal documents, often by bicycle or on foot; and the delivery of small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van, are included.

492210 Local messengers and local delivery

This Canadian industry comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area.

Inclusion(s)

- delivering letters and documents, such as legal documents, often by bicycle or on foot
- delivering small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van

Illustrative example(s)

- bicycle messenger and delivery service
- delivering food for a restaurant
- liquor delivery services (dial-a-bottle)
- local delivery service, small parcels

493 Warehousing and storage

This subsector comprises establishments primarily engaged in operating general merchandise, refrigerated and other warehousing and storage facilities. Included in this subsector are third-party warehouses serving retail chains and wholesalers. Establishments in this subsector provide facilities to store goods for customers. They do not take title to the goods they handle. These establishments take responsibility for storing the goods and keeping them secure. They may also provide a range of services, often referred to as logistics services, related to the distribution of a customer's goods. Logistics services can include labelling, breaking bulk, inventory control and management, light assembly, order entry and fulfillment, packaging, pick and pack, price marking and ticketing and transportation arrangement. However, establishments in this subsector always provide storage services in addition to any logistics services. Furthermore, the storage of goods must be more than incidental to the performance of a service such as price marking.

Both public and contract warehousing are included in this subsector. Public warehousing generally provides short-term storage, typically for less than thirty days. Contract warehousing generally involves a longer-term contract, often including the provision of logistical services and dedicated facilities.

Bonded warehousing and storage services, and warehouses located in free trade zones, are included in the industries of this subsector. However, storage services primarily associated with the provision of credit are not.

4931 Warehousing and storage

This industry group comprises establishments primarily engaged in operating general merchandise, refrigerated and other warehousing and storage facilities. Included in this industry group are third-party warehouses serving retail chains and wholesalers. Establishments in this industry group provide facilities to store goods for customers. They do not take title to the goods they handle. These establishments take responsibility for storing the goods and

keeping them secure. They may also provide a range of services, often referred to as logistics services, related to the distribution of a customer's goods. Logistics services can include labelling, breaking bulk, inventory control and management, light assembly, order entry and fulfillment, packaging, pick and pack, price marking and ticketing and transportation arrangement. However, establishments in this industry group always provide storage services in addition to any logistics services. Furthermore, the storage of goods must be more than incidental to the performance of a service such as price marking.

Both public and contract warehousing are included in this industry group. Public warehousing generally provides short-term storage, typically for less than thirty days. Contract warehousing generally involves a longer-term contract, often including the provision of logistical services and dedicated facilities.

Bonded warehousing and storage services, and warehouses located in free trade zones, are included in the industries of this industry group. However, storage services primarily associated with the provision of credit are not.

Exclusion(s)

- handling and distribution of goods, when the establishment takes title (see 41 Wholesale trade)
- operating grain elevators that are not mainly for storage purposes (see 411120 Oilseed and grain merchant wholesalers)
- packaging and labelling services, whether or not incidental storage is provided (see 561910 Packaging and labelling services)
- self-storage of goods, commonly known as mini-warehouses (see 531130 Self-storage mini-warehouses)
- storing garments and furs for individuals (see 812320 Dry cleaning and laundry services (except coin-operated))

49311 General warehousing and storage

This industry comprises establishments primarily engaged in operating public and contract general merchandise warehousing and storage facilities. These establishments handle goods in containers, such as boxes, barrels and drums, using equipment such as forklifts, pallets and racks. They are not specialized in the handling of a particular type of good.

493110 General warehousing and storage ^{US}

This Canadian industry comprises establishments primarily engaged in operating public and contract general merchandise warehousing and storage facilities. These establishments handle goods in containers, such as boxes, barrels and drums, using equipment such as forklifts, pallets and racks. They are not specialized in the handling of a particular type of good.

Illustrative example(s)

- bonded warehouse, general merchandise
- public storage (except self storage)

Exclusion(s)

- cold storage service (see 493120 Refrigerated warehousing and storage)
- farm product storage (see 493130 Farm product warehousing and storage)
- household goods storage (see 493190 Other warehousing and storage)
- warehousing, self-storage (see 531130 Self-storage mini-warehouses)

49312 Refrigerated warehousing and storage

This industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. These establishments provide public and contract warehouse and storage services, using equipment designed to keep goods frozen or refrigerated. The services provided include blast freezing, tempering and modified atmosphere storage, in addition to the warehousing services typically provided by establishments in this industry group. Establishments engaged in the storage of furs for the trade are included.

493120 Refrigerated warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. These establishments provide public and contract warehouse and storage services, using equipment designed to keep goods frozen or refrigerated. The services provided include blast freezing, tempering and modified atmosphere storage, in addition to the warehousing services typically provided by establishments in this industry group.

Illustrative example(s)

- bonded cold storage warehousing
- cold storage locker service (except self storage)
- fur storage service for the trade

Exclusion(s)

- cold storage locker rental (self storage) (see 531130 Self-storage mini-warehouses)
- frozen food locker rental (self storage) (see 531130 Self-storage mini-warehouses)
- storing garments and furs for individuals (see 812320 Dry cleaning and laundry services (except coin-operated))

49313 Farm product warehousing and storage

This industry comprises establishments primarily engaged in operating farm product warehousing and storage facilities, except refrigerated. Grain elevators primarily engaged in storage are included.

493130 Farm product warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating farm product warehousing and storage facilities, except refrigerated.

Inclusion(s)

- grain elevators primarily engaged in storage

Illustrative example(s)

- farm product warehousing and storage, other than cold storage
- grain elevators (storage only)
- potato cellars

Exclusion(s)

- dry beans merchant wholesalers (see 411120 Oilseed and grain merchant wholesalers)
- operating grain elevators that are not mainly for storage purposes (see 411120 Oilseed and grain merchant wholesalers)
- operating refrigerated warehousing and storage facilities (see 493120 Refrigerated warehousing and storage)

49319 Other warehousing and storage

This industry comprises establishments, not classified to any other industry, primarily engaged in operating warehousing and storage facilities. These establishments operate facilities and equipment that are designed to handle a particular type of good, for example, dead automobile storage, petroleum storage caverns and whisky warehousing.

493190 Other warehousing and storage

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating warehousing and storage facilities. These establishments operate facilities and equipment that are designed to handle a particular type of good.

Illustrative example(s)

- automobile dead storage
- household goods, warehousing and storage (excluding self-storage, without trucking)
- lumber terminals, storage
- oil and gasoline storage caverns (for hire)
- whisky warehousing

Exclusion(s)

- crated used goods storage (see 493110 General warehousing and storage)
- furniture storage, with trucking as primary activity (see 484210 Used household and office goods moving)
- household goods storage, used uncrated, with trucking (see 484210 Used household and office goods moving)
- self-storage of household goods, with trucking as primary activity (see 484210 Used household and office goods moving)
- self-storage of household goods, without trucking (see 531130 Self-storage mini-warehouses)

51 Information and cultural industries

This sector comprises establishments primarily engaged in producing and distributing (except by wholesale and retail methods) information and cultural products. Establishments providing the means to transmit or distribute these products or providing access to equipment and expertise for processing data are also included.

The unique characteristics of information and cultural products, and of the processes involved in their production and distribution, distinguish this sector from the goods-producing and services-producing sectors.

The value of these products lies in their information, educational, cultural or entertainment content, not in the format in which they are distributed. Most of these products are protected from unlawful reproduction by copyright laws. Only those possessing the rights to these works are authorized to reproduce, alter, improve and distribute them. Acquiring and using these rights often involves significant costs.

The intangible nature of the content of information and cultural products allows for their distribution in various forms. For example, a movie can be shown at a movie theatre, on a television broadcast, through video on demand, or rented at a local video store; a sound recording can be aired on radio, embedded in multi-media products or sold at a record store; software can be bought at retail outlets or downloaded from an electronic bulletin board; a newspaper can be purchased at a newsstand or received on-line. In addition, improvements in information technology are revolutionizing the distribution of these products. The inclusion in this sector of telecommunications services providers reflects the increasingly important role these establishments play in making these products accessible to the public.

The main components of this sector are the publishing industries, the motion picture and sound recording industries, the broadcasting industries, the telecommunications industries, and the data processing and hosting services industries.

There are establishments engaged in culture-related activities that are classified in other sectors of NAICS. The most important are listed as exclusions below.

Exclusion(s)

- design activities (see 54 Professional, scientific and technical services)
- duplicating information or cultural products in print form, or in the form of optical or magnetic media (see 31-33 Manufacturing)
- performing in artistic productions, and creating artistic and cultural works or productions as independent individuals (see 71 Arts, entertainment and recreation)
- preserving and exhibiting objects, sites, and natural wonders of historical, cultural and/or educational value (see 71 Arts, entertainment and recreation)
- producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists (see 71 Arts, entertainment and recreation)

- retailing information and cultural products such as newspapers, books, software and sound recordings (see 44-45 Retail trade)
- wholesaling information and cultural products such as newspapers, books, software, videocassettes, DVDs and sound recordings (see 41 Wholesale trade)

511 Publishing industries

This subsector comprises establishments primarily engaged in publishing newspapers, periodicals, books, databases, software and other works. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright. Publishers distribute, or arrange for the distribution of copies of these works.

Publishing establishments may create the works in-house, or contract for, purchase, or compile works that were originally created by others. These works may be published in one or more formats including traditional print form, electronic and online. Publishers of multimedia products, such as interactive children's books, multimedia CD-ROM and digital video disk (DVD) reference books, and musical greeting cards are also included. Establishments in this subsector may print, reproduce or offer direct online access to the works themselves or they may arrange with others to carry out such functions.

5111 Newspaper, periodical, book and directory publishers

This industry group comprises establishments primarily engaged in publishing (or publishing and printing) newspapers, periodicals, books, maps, directories, databases and other works, such as calendars, catalogues and greeting cards.

Exclusion(s)

- publishing music (see 512230 Music publishers)
- publishing software (see 51121 Software publishers)

51111 Newspaper publishers

This industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers, including gathering news; writing news columns, feature stories and editorials; and selling and preparing advertisements. These establishments may publish newspapers in print, electronic form or online.

511110 Newspaper publishers CAN

This Canadian industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers. These establishments may publish newspapers in print, electronic form or online.

Inclusion(s)

- gathering news, writing news columns, feature stories and editorials; and selling and preparing advertisements
- publishing newspapers in print, electronic form or online

Illustrative example(s)

- newspapers, publishing
- newspapers, publishing and printing

Exclusion(s)

- printing, but not publishing, newspapers (see 32311 Printing)
- selling media time or space for media owners (see 541840 Media representatives)
- supplying information, such as news, reports and pictures, to the news media (see 519110 News syndicates)

51112 Periodical publishers

This industry comprises establishments, known as magazine or periodical publishers, primarily engaged in carrying out operations necessary for producing and distributing magazines and other periodicals, including gathering, writing, soliciting and editing articles, and preparing and selling advertisements. Periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis. These periodicals may be published in print, electronic form or online.

511120 Periodical publishers CAN

This Canadian industry comprises establishments, known as magazine or periodical publishers, primarily engaged in carrying out operations necessary for producing and distributing magazines and other periodicals. Periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis. These periodicals may be published in print, electronic form or online.

Inclusion(s)

- gathering, writing, soliciting and editing articles, and preparing and selling advertisements, in periodical publishing
- publishing periodicals in print, electronic form or online

Illustrative example(s)

- advertising periodicals, publishing
- comic books in issue format, publishing
- magazine publishing
- newsletters publishing
- periodicals, all formats, publishing

Exclusion(s)

- printing, but not publishing, periodicals (see 32311 Printing)
- publishing directories and databases (see 511140 Directory and mailing list publishers)
- publishing newspapers (see 511110 Newspaper publishers)
- publishing sheet music (see 512230 Music publishers)
- selling media time or space for media owners (see 541840 Media representatives)

51113 Book publishers

This industry comprises establishments primarily engaged in carrying out various design, editing and marketing activities necessary for producing and distributing books of all kinds, such as text books; technical, scientific and professional books; and mass market paperback books. These books may be published in print, audio, electronic form, or online.

511130 Book publishers CAN

This Canadian industry comprises establishments primarily engaged in carrying out various design, editing and marketing activities necessary for producing and distributing books of all kinds. These books may be published in print, audio, electronic form, or online.

Inclusion(s)

- producing and distributing text books; technical, scientific and professional books; and mass market paperback books
- publishing books in print, audio, electronic form or online

Illustrative example(s)

- books, publishing
- publishing maps, street guides and atlases
- school textbooks, publishing

- travel guide, publishing

Exclusion(s)

- direct selling, but not publishing, books (e.g., book clubs) (see 454110 Electronic shopping and mail-order houses)
- printing, but not publishing, books (see 32311 Printing)
- publishing music books (see 512230 Music publishers)

51114 Directory and mailing list publishers

This industry comprises establishments primarily engaged in publishing compilations and collections of information or facts that are logically organized to facilitate their use. These collections may be published in one or more formats, such as print, electronic form or online. Electronic versions may be provided directly to customers by the establishment or third party vendors.

511140 Directory and mailing list publishers CAN

This Canadian industry comprises establishments primarily engaged in publishing compilations and collections of information or facts that are logically organized to facilitate their use. These collections may be published in one or more formats, such as print, electronic form or online. Electronic versions may be provided directly to customers by the establishment or third party vendors.

Inclusion(s)

- providing electronic versions of directories and mailing lists directly to customers by the establishment or third party vendors
- publishing directories and mailing lists in one or more formats such as print, electronic form or online

Illustrative example(s)

- address and mailing list compilers
- directories, publishing
- electronic database (machine readable) publishing
- telephone directories, publishing

Exclusion(s)

- designing, developing and publishing computer software products (see 51121 Software publishers)
- duplicating electronic media, such as CD-ROMs and DVDs (see 334610 Manufacturing and reproducing magnetic and optical media)
- printing, but not publishing, business directories, telephone books and similar products (see 32311 Printing)
- providing on-line access to databases developed by others (see 519130 Internet broadcasting and web search portals)
- publishing encyclopaedias (see 511130 Book publishers)

51119 Other publishers

This industry comprises establishments, not classified to any other industry, primarily engaged in publishing other works such as calendars, colouring books, greeting cards and posters.

511190 Other publishers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in publishing other works such as calendars, colouring books, greeting cards and posters.

Illustrative example(s)

- art prints, publishing
- calendars, publishing

- catalogues (e.g., mail order, store and merchandise), publishing
- diaries and time schedulers, publishing
- greeting cards and postcards, publishing

Exclusion(s)

- publishing books, maps and atlases (see 511130 Book publishers)
- publishing directories and mailing lists (see 511140 Directory and mailing list publishers)
- publishing magazines and periodicals (see 511120 Periodical publishers)
- publishing music (see 512230 Music publishers)
- publishing newspapers (see 511110 Newspaper publishers)

5112 Software publishers

This industry group comprises establishments primarily engaged in publishing computer software, usually for multiple clients and generally referred to as packaged software. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers. They may design and publish, or publish only.

51121 Software publishers

This industry comprises establishments primarily engaged in publishing computer software, usually for multiple clients and generally referred to as packaged software. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers. They may design and publish, or publish only.

511211 Software publishers (except video game publishers) CAN

This Canadian industry comprises establishments primarily engaged in software publishing, not including video games. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers.

Inclusion(s)

- designing and publishing or publishing of software only

Illustrative example(s)

- publishing packaged software (except video games)
- publishing packaged software (except video games), including designing and developing

Exclusion(s)

- custom designing software to meet the needs of specific users (see 541514 Computer systems design and related services (except video game design and development))
- mass duplication of software (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing access to software for clients from a central host site (see 518210 Data processing, hosting, and related services)
- video game software publishing (including designing and developing) (see 511212 Video game publishers)
- video game software publishing (see 511212 Video game publishers)

511212 Video game publishers CAN

This Canadian industry comprises establishments primarily engaged in video game publishing. These establishments carry out operations necessary for producing and distributing computer video game software, such as designing video games, providing documentation, and providing support services to video game purchasers.

Inclusion(s)

- designing and publishing or publishing video games only

Illustrative example(s)

- video game designing and developing (with publishing)
- video game software publishing
- video game software publishing (including designing and developing)

Exclusion(s)

- custom designing video games to meet the needs of specific users (see 541515 Video game design and development services)
- mass duplication of video games (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing access to video games for clients from a central host site (see 518210 Data processing, hosting, and related services)

512 Motion picture and sound recording industries

This subsector comprises establishments primarily engaged in producing and distributing video and audio recordings or providing related services, such as post-production services, exhibition services, and motion picture processing and developing services. Sound recording studios are also included.

Exclusion(s)

- mass duplication of pre-recorded audio and video tapes, cassettes, diskettes, DVDs and CD-ROMs (see 334610 Manufacturing and reproducing magnetic and optical media)
- retailing video and audio recordings (see 443146 Audio and video recordings stores)
- wholesaling pre-recorded video cassettes and DVDs (see 414450 Video recording merchant wholesalers)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)

5121 Motion picture and video industries

This industry group comprises establishments primarily engaged in producing and/or distributing motion pictures, videos, television programs or commercials; exhibiting motion pictures or providing post-production and related services.

51211 Motion picture and video production

This industry comprises establishments primarily engaged in producing, or producing and distributing, motion pictures, videos, television programs or commercials.

512110 Motion picture and video production US

This Canadian industry comprises establishments primarily engaged in producing, or producing and distributing, motion pictures, videos, television programs or commercials.

Illustrative example(s)

- music video production
- production of television show programs or commercials

Exclusion(s)

- distributing film and video productions only (see 512120 Motion picture and video distribution)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing post-production services, including motion picture laboratories (see 512190 Post-production and other motion picture and video industries)
- videotaping special events (see 541920 Photographic services)

51212 Motion picture and video distribution

This industry comprises establishments primarily engaged in acquiring distribution rights and distributing film and video productions to motion picture theatres, television networks and stations, and other exhibitors.

512120 Motion picture and video distribution

This Canadian industry comprises establishments primarily engaged in acquiring distribution rights and distributing film and video productions to motion picture theatres, television networks and stations, and other exhibitors.

Illustrative example(s)

- film distribution agencies
- television show syndicators

Exclusion(s)

- both producing and distributing motion pictures and videos (see 512110 Motion picture and video production)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- operating film and video archives whose primary purpose is preservation (see 519122 Archives)
- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)
- renting video recordings to the general public (see 532280 All other consumer goods rental)
- retailing video recordings (see 443146 Audio and video recordings stores)
- wholesaling video recordings (see 414450 Video recording merchant wholesalers)

51213 Motion picture and video exhibition

This industry comprises establishments primarily engaged in exhibiting motion pictures. Establishments primarily engaged in providing occasional motion picture exhibition services, such as those provided during film festivals, are also included.

512130 Motion picture and video exhibition MEX

This Canadian industry comprises establishments primarily engaged in exhibiting motion pictures.

Inclusion(s)

- providing occasional motion picture exhibition services, such as those provided during film festivals

Illustrative example(s)

- cinemas
- festivals, film, with or without facilities
- motion picture theatres, drive-ins
- motion picture theatres, indoor

51219 Post-production and other motion picture and video industries

This industry comprises establishments, not classified to any other industry, primarily engaged in providing post-production services and services to the motion picture and video industries. This may include specialized motion picture or video post-production services, such as editing, film/tape transferring, subtitling, creating credits, closed captioning, and producing computer graphics, animation and special effects, as well as developing and processing motion picture films.

512190 Post-production and other motion picture and video industries MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing post-production services and services to the motion picture and video industries.

Inclusion(s)

- specializing in motion picture or video post-production services, such as creating credits, producing computer graphics and animation

Illustrative example(s)

- closed captioning service, film or tape
- developing and printing of commercial motion picture film
- editing motion picture films, video or television tape
- film, video and tape transfer service
- motion picture booking agencies
- motion picture film, television tape and video processing, editing, titling and sub-titling
- special effects for motion picture, post production
- stock footage, film libraries
- teleproduction services

Exclusion(s)

- casting actors and actresses with production companies (see 561310 Employment placement agencies and executive search services)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- operating film and video archives whose primary purpose is preservation (see 519122 Archives)
- providing audio services in a sound recording studio for film, television, and video productions (see 512240 Sound recording studios)
- renting studio equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)

5122 Sound recording industries

This industry group comprises establishments primarily engaged in producing and distributing music recordings, publishing music, or providing sound recording and related services.

Exclusion(s)

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- musical groups and artists (see 711130 Musical groups and artists)
- songwriters (see 711513 Independent writers and authors)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)

51223 Music publishers

This industry comprises establishments primarily engaged in acquiring and registering copyrights in musical compositions, in accordance with the law, and promoting and authorizing the use of these compositions in recordings, on radio and television, in motion pictures, live performances, print, multimedia or other media. These establishments represent the interests of songwriters or other owners of musical compositions in generating revenues from the use of such works, generally through licensing agreements. They may own the copyrights or act as administrators of the music copyrights on behalf of copyright owners.

512230 Music publishers CAN

This Canadian industry comprises establishments primarily engaged in acquiring and registering copyrights in musical compositions, in accordance with the law, and promoting and authorizing the use of these compositions in recordings, on radio and television, in motion pictures, live performances, print, multimedia or other media. These establishments represent the interests of songwriters or other owners of musical compositions in generating revenues from the use of such works, generally through licensing agreements.

Inclusion(s)

- copyrights or acting as administrators of music copyrights on behalf of copyright owners

Illustrative example(s)

- music copyright buying and licensing
- sheet music publishing

Exclusion(s)

- songwriters who act as their own publishers (see 711513 Independent writers and authors)

51224 Sound recording studios

This industry comprises establishments primarily engaged in providing the facilities and technical expertise for sound recording in a studio, and audio production and post-production services for film, television and video. These establishments do not hold the copyrights to the sound recordings produced in their facilities.

512240 Sound recording studios

This Canadian industry comprises establishments primarily engaged in providing the facilities and technical expertise for sound recording in a studio, and audio production and post-production services for film, television and video. These establishments do not hold the copyrights to the sound recordings produced in their facilities.

Illustrative example(s)

- music studio recording services
- sound recording studios (except combined with production and distribution)
- sound recording studios (except integrated record company)

Exclusion(s)

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512250 Record production and distribution)
- releasing, promoting and distributing sound recordings (see 512250 Record production and distribution)

51225 Record production and distribution

This industry comprises establishments primarily engaged in record production and/or releasing, promoting and distributing sound recordings.

These establishments contract with musical artists, arrange and finance the production of original master recordings, manufacture or arrange for the manufacture of recordings, and promote and distribute these products to wholesalers, retailers or directly to the public.

They produce master recordings themselves, or obtain reproduction and/or distribution rights to master recordings produced by record production companies or other integrated record companies.

512250 Record production and distribution

This Canadian industry comprises establishments primarily engaged in record production and/or releasing, promoting and distributing sound recordings.

These establishments contract with musical artists, arrange and finance the production of original master recordings, manufacture or arrange for the manufacture of recordings, and promote and distribute these products to wholesalers, retailers or directly to the public.

They produce master recordings themselves, or obtain reproduction and/or distribution rights to master recordings produced by record production companies or other integrated record companies.

Inclusion(s)

- holding the copyright to the master recording and deriving revenues from selling, leasing, and licensing master recording

Illustrative example(s)

- audio recordings, integrated manufacture, release and distribution
- distribution of musical recordings from masters
- integrated record companies
- integrated record production and distribution
- master recordings, leasing and licensing
- production of master recordings, exclusive of distribution
- publishing and reproducing audio materials in integrated facilities
- record production (except independent record producers), without duplication or distribution
- record production and distribution combined
- record production companies (producing only)
- release, promotion, and distribution of musical recordings
- sound recordings, integrated production, reproduction, release and distribution

Exclusion(s)

- independent record producers hired on contract (see 711512 Independent actors, comedians and performers)
- managing artist careers (see 711411 Agents and managers for artists, entertainers and other public figures)
- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- promoting and authorizing the use of musical works in various media (see 512230 Music publishers)
- providing facilities and technical expertise for recording musical performances (see 512240 Sound recording studios)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)

51229 Other sound recording industries

This industry comprises establishments, not classified to any other industry, primarily engaged in providing sound recording services.

512290 Other sound recording industries

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing sound recording services.

Illustrative example(s)

- recording of books on tape or disc (except publishing)

Exclusion(s)

- managing artist careers (see 711411 Agents and managers for artists, entertainers and other public figures)
- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- organizing and promoting the presentation of performing arts productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- promoting and authorizing the use of musical works in various media (see 512230 Music publishers)
- providing facilities and technical expertise for recording musical performances (see 512240 Sound recording studios)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512250 Record production and distribution)
- releasing, promoting and distributing sound recordings (see 512250 Record production and distribution)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)

515 Broadcasting (except Internet)

This subsector comprises establishments primarily engaged in operating radio and television broadcasting studios and facilities.

Exclusion(s)

- broadcasting exclusively on the Internet (see 519 Other information services)
- operating telecommunications networks (see 517 Telecommunications)

5151 Radio and television broadcasting

This industry group comprises establishments primarily engaged in operating broadcasting studios and facilities for the transmission of a variety of radio and television broadcasts, including entertainment, news, talk shows and other programs. These establishments produce, purchase and schedule programs; and generate revenues from the sale of air time to advertisers, from donations and subsidies, or from the sale of programs.

Exclusion(s)

- broadcasting exclusively on the Internet (see 519130 Internet broadcasting and web search portals)
- broadcasting television programs in a defined and limited format via operators of cable and satellite distribution systems (see 515210 Pay and specialty television)
- delivering programs to subscribers by cable or satellite systems (see 517310 Wired and wireless telecommunications carriers (except satellite))

51511 Radio broadcasting

This industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production and transmission of radio programs to its affiliates or the public. The radio broadcasts may include entertainment, news, talk shows and other programs.

515110 Radio broadcasting MEX

This Canadian industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production and transmission of radio programs to its affiliates or the public.

Inclusion(s)

- radio broadcasting entertainment, news, talk shows and other programs

Illustrative example(s)

- broadcasting stations, radio

- radio broadcasting network services

51512 Television broadcasting

This industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production, and over-the-air transmission to the public, of a variety of television programs. Programming may originate in their own studios, from an affiliated network or from external sources.

515120 Television broadcasting

This Canadian industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production, and over-the-air transmission to the public, of a variety of television programs.

Inclusion(s)

- television programming originating in their own studios, from an affiliated network or from external sources

Illustrative example(s)

- public broadcasting television
- television broadcasting network services
- television broadcasting stations

Exclusion(s)

- broadcasting television programs exclusively on the Internet (see 519130 Internet broadcasting and web search portals)
- broadcasting television programs in a defined and limited format via operators of cable and satellite distribution systems (see 515210 Pay and specialty television)
- delivering programs to subscribers by cable or satellite systems (see 517310 Wired and wireless telecommunications carriers (except satellite))
- producing television programs without broadcasting (see 512110 Motion picture and video production)

5152 Pay and specialty television

This industry group comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

51521 Pay and specialty television

This industry comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

515210 Pay and specialty television

This Canadian industry comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

Illustrative example(s)

- specialty television (e.g., music, sports, news) channels

Exclusion(s)

- broadcasting television programs in a defined and limited format exclusively on the Internet (see 519130 Internet broadcasting and web search portals)
- delivering programs to subscribers by cable or satellite systems (see 517310 Wired and wireless telecommunications carriers (except satellite))
- producing television programs without broadcasting (see 512110 Motion picture and video production)

517 Telecommunications

This subsector comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over their own networks, or over networks operated by others. The establishments of this subsector are grouped into industries on the basis of the nature of services provided (fixed or mobile), the type of network used to deliver those services (wireline or wireless), and the business model they employ (facilities-based or resale).

Exclusion(s)

- installation and maintenance of broadcasting and telecommunications systems by independent contractors (see 23 Construction)
- pay and specialty television broadcasting (see 515210 Pay and specialty television)
- radio and television broadcasting (see 5151 Radio and television broadcasting)

5173 Wired and wireless telecommunications carriers(except satellite)

This industry group comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or to mobile telecommunication devices over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities and their networks can integrate various technologies.

51731 Wired and wireless telecommunications carriers (except satellite)

This industry comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or to mobile telecommunication devices over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities and their networks can integrate various technologies.

517310 Wired and wireless telecommunications carriers (except satellite) CAN

This Canadian industry comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or to mobile telecommunication devices over wired and wireless network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities and their networks can integrate various technologies.

Inclusion(s)

- cable, satellite television and wireless cable television operators operating co-axial based distribution network, satellite-based distribution networks and fixed wireless-based distribution networks and primarily serving the residential market
- telephone companies, incumbent local exchange carriers (ILECs) and facilities-based competitive service providers often providing a full range of telecommunication services to residential, business and wholesale customers

Illustrative example(s)

- cable television providers and operators
- cellular telephone services plans, facilities-based
- direct-to-home (DTH) satellite television service providers or operators
- facilities-based telecommunication carrier
- Internet service provider (ISP), facilities-based

- local telephone carrier, facilities-based
- long-distance telephone carrier, facilities-based
- mobile Internet service
- telephone carrier, facilities-based

Exclusion(s)

- broadcasting radio programs in a defined and limited format via operators of cable or satellite radio networks (see 515110 Radio broadcasting)
- broadcasting television programs in a defined and limited format via operators of cable or satellite distribution systems (see 515210 Pay and specialty television)
- installing and maintaining cable systems by independent contractors (see 238210 Electrical contractors and other wiring installation contractors)
- installing and maintaining wired systems on contract (see 238210 Electrical contractors and other wiring installation contractors)
- operating coin-operated pay telephones (see 812990 All other personal services)
- providing access to satellite telecommunications facilities to telecommunications carriers and business users (see 517410 Satellite telecommunications)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by others (mobile virtual network operators) (see 517911 Telecommunications resellers)
- providing telecommunications services to customer premises or mobile telecommunication devices over network facilities operated by others on a re-sale basis or over a high speed Internet connection provided by others (see 517911 Telecommunications resellers)

5174 Satellite telecommunications

This industry group comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators. These establishments typically serve a business clientele (telecommunication carriers, private business networks, broadcasters) but can also provide services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet).

51741 Satellite telecommunications

This industry comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators. These establishments typically serve a business clientele (telecommunication carriers, private business networks, broadcasters) but can also provide services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet).

517410 Satellite telecommunications

This Canadian industry comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators.

Inclusion(s)

- providing services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet)
- serving a business clientele (telecommunication carriers, private business networks, broadcasters)

Illustrative example(s)

- satellite service resellers
- satellite telephone services
- very small aperture terminal (VSAT) services

Exclusion(s)

- broadcasting radio or television programs exclusively on Internet (see 519130 Internet broadcasting and web search portals)
- delivering television and radio programs to subscribers by a direct-to-home (DTH) satellite system (see 517310 Wired and wireless telecommunications carriers (except satellite))
- distributing radio programs on a subscription basis by satellite (see 515110 Radio broadcasting)

5179 Other telecommunications

This industry group comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others and establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

51791 Other telecommunications

This industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others and establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

517911 Telecommunications resellers CAN

This Canadian industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others.

Illustrative example(s)

- long distance telecommunication resellers
- microwave communications resellers
- non-facilities based Internet service provider (ISP)
- reselling dial-up or broadband Internet service provider (ISP) services
- telecommunication resellers
- voice over Internet protocol (VoIP) services, access-independent (non-managed)

Exclusion(s)

- providing expert advice in the field of information technology or in integrating communication and computer systems (see 541514 Computer systems design and related services (except video game design and development))
- providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators (see 517410 Satellite telecommunications)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
- providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them (see 51731 Wired and wireless telecommunications carriers (except satellite))

517919 All other telecommunications CAN

This Canadian industry comprises establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified

Illustrative example(s)

- satellite or missile tracking stations, operated on a contract basis
- satellite tracking stations

Exclusion(s)

- providing expert advice in the field of information technology or in integrating communication and computer systems (see 541514 Computer systems design and related services (except video game design and development))
- providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators (see 517410 Satellite telecommunications)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
- providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))

518 Data processing, hosting, and related services

This subsector comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

5182 Data processing, hosting, and related services

This industry group comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

51821 Data processing, hosting, and related services

This industry comprises establishments primarily engaged in providing hosting or data processing services. Hosting establishments may provide specialized hosting activities, such as web hosting, video and audio streaming services, application hosting, application service provisioning, or may provide general time-share mainframe facilities to clients. Data processing establishments may provide complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry; or they may make data processing resources available to clients on an hourly or time-sharing basis.

518210 Data processing, hosting, and related services

This Canadian industry comprises establishments primarily engaged in providing hosting or data processing services.

Inclusion(s)

- providing complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry or data processing resources available to clients on an hourly or time-sharing basis
- providing specialized activities, such as general time-share mainframe facilities to clients

Illustrative example(s)

- automated data processing, computer services
- computer time-sharing services
- optical scanning data services
- video and audio streaming services
- Web hosting

Exclusion(s)

- computer facilities management (see 541514 Computer systems design and related services (except video game design and development))
- processing financial transactions (see 52232 Financial transactions processing, reserve and clearing house activities)

- providing access to microcomputers and office equipment from a retail location (see 561430 Business service centres)
- providing data keying, text processing or desktop publishing (see 561410 Document preparation services)

519 Other information services

This subsector comprises establishments, not classified to any other industry, primarily engaged in providing other information services. The main components are news syndicates, libraries and archives, Internet publishing and broadcasting, and web search portals.

5191 Other information services

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing other information services. The main components are news syndicates, libraries and archives, Internet publishing and broadcasting, and web search portals.

51911 News syndicates

This industry comprises establishments primarily engaged in supplying information, such as news reports, articles, pictures and features to the news media.

519110 News syndicates

This Canadian industry comprises establishments primarily engaged in supplying information, such as news reports, articles, pictures and features to the news media.

Illustrative example(s)

- press service (news syndicate)

Exclusion(s)

- independent correspondents and freelance news journalists (see 711513 Independent writers and authors)

51912 Libraries and archives

This industry comprises establishments primarily engaged in providing library or archive services. These establishments maintain collections of documents (such as books, journals, newspapers and music) and facilitate the use of such documents (regardless of its physical form and characteristics) as are required to meet the informational, research, educational or recreational needs of their users. They may also acquire, research, store, and make accessible to the public, original historical documents, photographs, maps, audio material, audio-visual material and other archival materials of historical interest. Cinematheques, videotheques and other film and video archives, whose primary purpose is the preservation of archival audio-visual material, are included. All or portions of these collections may be accessible electronically.

Exclusion(s)

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)

519121 Libraries CAN

This Canadian industry comprises establishments primarily engaged in maintaining collections and facilitating the use of such documents (regardless of its physical form and characteristics) as are required to meet the informational, research, educational or recreational needs of their users.

Illustrative example(s)

- bookmobiles

- libraries (e.g., reference, lending, public)
- libraries (except motion picture and video tape stock footage)

Exclusion(s)

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)
- retailing books (see 451310 Book stores and news dealers)

519122 Archives CAN

This Canadian industry comprises establishments primarily engaged in acquiring, researching, storing, and making accessible to the public, original historical documents, photographs, maps, audio or audio-visual material, and other archival materials of historical interest.

Illustrative example(s)

- centres for documentation (i.e., archives)
- cinémathèques (film library)
- film archives
- video archives
- videotheques

Exclusion(s)

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)

51913 Internet broadcasting, and web search portals

This industry comprises establishments exclusively engaged in broadcasting content on the Internet or operating web sites, known as web search portals, that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format. The Internet broadcasting establishments in this industry provide textual, audio, and/or video content of general or specific interest. These establishments do not provide traditional (non-Internet) versions of the content that they broadcast. Establishments known as web search portals often provide additional Internet services, such as e-mail, connections to other web sites, auctions, news, and other limited content, and serve as a home base for Internet users.

519130 Internet broadcasting and web search portals CAN

This Canadian industry comprises establishments exclusively engaged in broadcasting content on the Internet or operating web sites, known as web search portals, that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format. The Internet broadcasting establishments in this industry provide textual, audio, and/or video content of general or specific interest. These establishments do not provide traditional (non-Internet) versions of the content that they broadcast. Establishments known as web search portals often provide additional Internet services, such as e-mail, connections to other web sites, auctions, news, and other limited content, and serve as a home base for Internet users.

Illustrative example(s)

- Internet broadcasting (e.g., television, video)
- Internet search portal and websites, operating
- web broadcasting
- web search portals, operating

Exclusion(s)

- developing databases for the purpose of credit reporting (see 56145 Credit bureaus)
- providing Internet access (see 517 Telecommunications)
- publishing databases (see 511140 Directory and mailing list publishers)
- retailing new and used goods using the Internet (see 44-45 Retail trade)

- traditional or combined broadcasting (see 515 Broadcasting (except Internet))

51919 All other information services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing information services, including telephone-based information recordings or searching and retrieving information on a contract basis.

519190 All other information services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing information services.

Inclusion(s)

- providing telephone based information recordings or searching and retrieving information on a contract basis

Illustrative example(s)

- news and press clipping service
- stock photo agencies or libraries

52 Finance and insurance

This sector comprises establishments primarily engaged in financial transactions (that is, transactions involving the creation, liquidation, or change in ownership of financial assets) or in facilitating financial transactions. Included are:

* establishments that are primarily engaged in financial intermediation. They raise funds by taking deposits and/or issuing securities, and, in the process, incur liabilities, which they use to acquire financial assets by making loans and/or purchasing securities. Putting themselves at risk, they channel funds from lenders to borrowers and transform or repackage the funds with respect to maturity, scale and risk.

* establishments that are primarily engaged in the pooling of risk by underwriting annuities and insurance. They collect fees (insurance premiums or annuity considerations), build up reserves, invest those reserves and make contractual payments. Fees are based on the expected incidence of the insured risk and the expected return on investment.

521 Monetary authorities - central bank

This subsector comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

5211 Monetary authorities - central bank

This industry group comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

52111 Monetary authorities - central bank

This industry comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

521110 Monetary authorities - central bank

This Canadian industry comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

Illustrative example(s)

- Bank of Canada

522 Credit intermediation and related activities

This subsector comprises establishments primarily engaged in lending funds raised from depositors or by issuing debt securities and establishments that facilitate the lending of funds or issuance of credit by engaging in such activities as mortgage and loan brokerage, clearinghouse and reserve services, and cheque-cashing services.

5221 Depository credit intermediation US

This industry group comprises establishments primarily engaged in accepting deposits and lending funds. Deposits are the principal source of funds loaned.

52211 Banking CAN

This industry comprises establishments primarily engaged in accepting deposits and issuing loans. Examples of establishments in this industry are establishments of chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits and issuing loans.

522111 Personal and commercial banking industry CAN

This Canadian industry comprises establishments primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses.

Inclusion(s)

- chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses

Illustrative example(s)

- branches of chartered banks providing personal and commercial banking services
- branches of trust companies providing personal and commercial banking services
- deposit-accepting mortgage companies (except co-operative)

Exclusion(s)

- deposit-accepting mortgage companies, co-operative (see 522190 Other depository credit intermediation)
- local credit unions (see 522130 Local credit unions)
- provincial government savings establishments that channel deposits to the government rather than lending them to customers (see 522190 Other depository credit intermediation)

522112 Corporate and institutional banking industry CAN

This Canadian industry comprises establishments primarily engaged in issuing loans to large businesses, governments or other large institutional clients, using funds primarily obtained from related personal and commercial banking establishments. Corporate and institutional banking establishments provide deposit and other services to their clients.

Inclusion(s)

- chartered banks that are primarily engaged in issuing loans to large businesses, governments or other large institutional clients

Illustrative example(s)

- bank and trust company branches, chartered, providing corporate and institutional banking services
- corporate and institutional banking services

Exclusion(s)

- investment banking (see 523110 Investment banking and securities dealing)

52213 Local credit unions US

This industry comprises establishments of local credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Local credit unions raise funds from members through the sale of shares and the acceptance of deposits.

522130 Local credit unions US

This Canadian industry comprises establishments of local credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Local credit unions raise funds from members through the sale of shares and the acceptance of deposits.

52219 Other depository credit intermediation US

This industry comprises establishments, not classified to any other industry, primarily engaged in accepting deposits and making loans. Provincial government savings establishments that channel deposits to the government rather than lending them to customers are also included.

522190 Other depository credit intermediation US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in accepting deposits and making loans.

Inclusion(s)

- provincial government savings establishments that channel deposits to the government rather than lending them to customers

Illustrative example(s)

- banks, private (i.e., unincorporated)
- deposit-accepting mortgage companies, co-operative

5222 Non-depository credit intermediation US

This industry group comprises establishments, both public (government-sponsored enterprises) and private, primarily engaged in extending credit or lending funds raised by credit market borrowing, such as by issuing commercial paper and other debt instruments, and by borrowing from other financial intermediaries.

52221 Credit card issuing US

This industry comprises establishments primarily engaged in providing credit sales services to business entities, such as retailers, and to consumers by providing the funds required in return for payment of the full balance or payments on an installment basis.

522210 Credit card issuing US

This Canadian industry comprises establishments primarily engaged in providing credit sales services to business entities, such as retailers, and to consumers by providing the funds required in return for payment of the full balance or payments on an installment basis.

52222 Sales financing US

This industry comprises establishments primarily engaged in sales financing. Establishments primarily engaged in providing financial leases or operating leases are also included if they are engaged in any sales financing.

Sales financing establishments lend money to consumers and businesses, for the purchase of goods and services, using a contractual installment sales agreement, often either directly from, or through arrangements with, dealers of the products. Examples of establishments in this industry are acceptance companies of motor vehicle manufacturers and heavy equipment manufacturers. Establishments engaged in the purchase of installment and credit card receivables, created as a result of retail sales to businesses and individuals, are included.

522220 Sales financing US

This Canadian industry comprises establishments primarily engaged in sales financing. Establishments primarily engaged in providing financial leases or operating leases are also included if they are engaged in any sales financing.

Sales financing establishments lend money to consumers and businesses, for the purchase of goods and services, using a contractual installment sales agreement, often either directly from, or through arrangements with, dealers of the products.

Inclusion(s)

- purchasing of installment and credit card receivables, created as a result of retail sales to businesses and individuals

Illustrative example(s)

- acceptance companies
- automobile sales finance company
- conditional sales finance companies
- leasing, in combination with sales financing
- sales finance companies

Exclusion(s)

- providing operating leases and financial leases when not engaged in any sales financing (see 532 Rental and leasing services)

52229 Other non-depository credit intermediation US

This industry comprises establishments, not classified to any other industry, primarily engaged in making cash loans or granting credit to consumers and businesses through credit instruments other than credit cards, sales finance agreements, or financial leases. Examples of types of lending are consumer credit, real estate credit, international trade financing, secondary market financing, and other non-depository credit intermediation.

522291 Consumer lending US

This Canadian industry comprises establishments primarily engaged in providing unsecured cash loans to consumers. However, some cash lending activities may be secured by a chattel mortgage enabling the lender to take possession of the chattel in case of default.

Illustrative example(s)

- personal credit institutions
- personal finance and loan companies

522299 All other non-depository credit intermediation CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing non-depository credit, such as real estate credit, international trade financing, short-term inventory credit and loans, working capital credit, and agricultural credit and loans.

Illustrative example(s)

- factoring companies
- pawnbrokers
- secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)

5223 Activities related to credit intermediation US

This industry group comprises establishments primarily engaged in providing services closely related to credit intermediation, but not acting as intermediaries.

52231 Mortgage and non-mortgage loan brokers US

This industry comprises establishments primarily engaged in arranging mortgage or other loans for others on a commission or fee basis. These establishments ordinarily do not have any continuing relationship with either borrower or lender.

522310 Mortgage and non-mortgage loan brokers US

This Canadian industry comprises establishments primarily engaged in arranging mortgage or other loans for others on a commission or fee basis. These establishments ordinarily do not have any continuing relationship with either borrower or lender.

Illustrative example(s)

- mortgage and loan brokerages
- mortgage and loan brokers' or agents' offices

Exclusion(s)

- mortgage banking (see 52229 Other non-depository credit intermediation)

52232 Financial transactions processing, reserve and clearing house activities US

This industry comprises establishments primarily engaged in providing financial transaction processing; reserve and overnight advance services; cheque or other financial instrument clearing house services; credit card processing; and electronic financial payment services. Examples of establishments in this industry are central credit unions, automated clearing houses and electronic financial payment services.

522321 Central credit unions CAN

This Canadian industry comprises establishments of centrals, regionals, leagues and federations primarily engaged in providing financial transaction processing; reserve and overnight advances services; cheque or other financial instrument clearing house services; credit card processing; electronic financial payment services; and in accepting deposits from, and issuing loans to, members.

Illustrative example(s)

- caisses populaires, federation, league or regional (central clearing house services)
- credit unions, central, regional or league (central clearing house services)

Exclusion(s)

- automated clearinghouses (see 522329 Other financial transactions processing and clearing house activities)
- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)
- cheque validation service (see 522329 Other financial transactions processing and clearing house activities)
- data processing (see 518210 Data processing, hosting, and related services)
- electronic funds transfer services (see 522329 Other financial transactions processing and clearing house activities)

522329 Other financial transactions processing and clearing house activities CAN

This Canadian industry comprises establishments primarily engaged in providing cheque or other financial instrument clearing house services; credit card processing; and electronic financial payment services.

Illustrative example(s)

- automated clearing houses, bank or cheque (except central bank)
- automatic teller machine (ATM) network providers
- cheque validation services
- electronic financial payment services
- electronic funds transfer services
- financial transactions processing (except central bank)

Exclusion(s)

- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)
- data processing (see 518210 Data processing, hosting, and related services)

52239 Other activities related to credit intermediation US

This industry comprises establishments, not classified to any other industry, primarily engaged in facilitating credit intermediation, such as cheque-cashing, money order issuance, traveller's cheque issuance and servicing loans originated by others.

522390 Other activities related to credit intermediation US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in facilitating credit intermediation.

Illustrative example(s)

- cheque cashing services
- money order issuance services
- payday lending services
- servicing loans originated by others
- travellers' cheque issuance services

Exclusion(s)

- foreign currency exchange dealers (see 523130 Commodity contracts dealing)

523 Securities, commodity contracts, and other financial investment and related activities

This subsector comprises establishments primarily engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities and commodities; acting as intermediaries between buyers and sellers of securities; providing securities and commodity exchange services (furnishing space, marketplaces, and often facilities for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts); facilitating the marketing of financial contracts; asset management (managing portfolios of securities); and providing investment advice, trust, fiduciary, custody and other investment services.

5231 Securities and commodity contracts intermediation and brokerage

This industry group comprises establishments primarily engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities, and acting as intermediaries between buyers and sellers of securities.

52311 Investment banking and securities dealing US

This industry comprises establishments primarily engaged in acting as principals (investors who buy or sell on their own account), generally on a spread basis, in originating, underwriting and/or distributing issues of securities of businesses, governments and institutions. Establishments primarily engaged in making markets (dealing or trading) in securities are included.

523110 Investment banking and securities dealing US

This Canadian industry comprises establishments primarily engaged in acting as principals (investors who buy or sell on their own account), generally on a spread basis, in originating, underwriting and/or distributing issues of securities of businesses, governments and institutions.

Inclusion(s)

- making markets (dealing or trading) in securities

Illustrative example(s)

- government bond underwriters
- investment banking
- securities distributing (acting as a principal in dealing securities to investors)
- securities originating (acting as a principal in dealing new securities to investors)
- underwriters, securities

Exclusion(s)

- buying or selling securities for others on a commission basis (see 523120 Securities brokerage)

52312 Securities brokerage US

This industry comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

523120 Securities brokerage US

This Canadian industry comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

Illustrative example(s)

- brokerages, stock
- brokers, securities
- stock brokers, offices

Exclusion(s)

- securities dealing and underwriting (see 523110 Investment banking and securities dealing)

52313 Commodity contracts dealing US

This industry comprises establishments primarily engaged in buying and selling spot or future contracts, such as commodities, foreign currency or futures options.

523130 Commodity contracts dealing US

This Canadian industry comprises establishments primarily engaged in buying and selling spot or future contracts, such as commodities, foreign currency or futures options.

Illustrative example(s)

- commodity contract trading companies (acting as a principal in dealing commodities to investors)
- commodity contracts dealing (acting as a principal in dealing commodities to investors)
- foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)
- foreign currency exchange services (selling to the public)

Exclusion(s)

- buying and selling physical commodities for resale to other than the general public (see 41 Wholesale trade)

52314 Commodity contracts brokerage US

This industry comprises establishments primarily engaged in buying and selling commodity contracts and futures contracts for others on a commission basis.

523140 Commodity contracts brokerage US

This Canadian industry comprises establishments primarily engaged in buying and selling commodity contracts and futures contracts for others on a commission basis.

Illustrative example(s)

- brokers, commodity contracts, offices
- commodity contracts floor brokers
- sale of carbon credits on a fee basis

Exclusion(s)

- buying and selling physical commodities for resale to other than the general public (see 41 Wholesale trade)

5232 Securities and commodity exchanges

This industry group comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

52321 Securities and commodity exchanges

This industry comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

523210 Securities and commodity exchanges

This Canadian industry comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

Illustrative example(s)

- commodity contract exchanges
- futures commodity contract exchanges
- grain exchanges
- securities exchanges
- stock exchanges
- stock or commodities options exchanges

5239 Other financial investment activities

This industry group comprises establishments, not classified to any other industry group, primarily engaged in managing portfolios of securities and providing investment advice, trust, fiduciary, custody and other investment services.

52391 Miscellaneous intermediation US

This industry comprises establishments primarily engaged in acting as principals (except investment bankers, securities dealers, and commodity contracts dealers) in buying or selling of financial contracts, generally on a spread basis. Principals are investors that buy or sell for their own account.

523910 Miscellaneous intermediation US

This Canadian industry comprises establishments primarily engaged in acting as principals (except investment bankers, securities dealers, and commodity contracts dealers) in buying or selling of financial contracts, generally on a spread basis. Principals are investors that buy or sell for their own account.

Illustrative example(s)

- investment clubs
- land speculation
- oil royalty dealing (acting as principals)
- syndicates, investment
- venture capital companies

52392 Portfolio management US

This industry comprises establishments primarily engaged in managing the portfolio assets of others on a fee or commission basis. These establishments have the authority to make investment decisions, with fees usually based on the size and/or overall performance of the portfolio. Examples of establishments in this industry are pension fund managers and mutual fund managers.

523920 Portfolio management US

This Canadian industry comprises establishments primarily engaged in managing the portfolio assets of others on a fee or commission basis. These establishments have the authority to make investment decisions, with fees usually based on the size and/or overall performance of the portfolio.

Illustrative example(s)

- mutual fund management companies
- pension funds, management

Exclusion(s)

- buying and selling securities on a transaction fee basis (see 523120 Securities brokerage)
- personal investment trusts, administration by trust companies (see 523990 All other financial investment activities)

52393 Investment advice US

This industry comprises establishments primarily engaged in providing investment advice to others on a fee basis, provided that they do not also have the authority to execute trades. Establishments in this industry may communicate their advice both directly to their clients and via printed or electronic media as part of a subscription service. Establishments providing financial planning advice, investment counseling and investment research are included.

523930 Investment advice US

This Canadian industry comprises establishments primarily engaged in providing investment advice to others on a fee basis, provided that they do not also have the authority to execute trades. Establishment in this industry may communicate their advice both directly to their clients and via printed or electronic media as part of a subscription service.

Inclusion(s)

- providing financial planning advice, investment counseling and investment research

Illustrative example(s)

- financial investment advice services, customized, fees paid by clients
- investment advice counselling services, customized, fees paid by clients

Exclusion(s)

- establishments providing investment advice in conjunction with their primary activity, such as portfolio management, or the sale of stocks, bonds, annuities and real estate (classified according to their primary activity) (see <<<)

52399 All other financial investment activities US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing, on a contract or fee basis, miscellaneous financial investment services, such as trust, fiduciary and custody services, and other investment services. Establishments, such as note brokers, oil and gas lease brokers and stock transfer agents, are included.

523990 All other financial investment activities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing, on a contract or fee basis, miscellaneous financial investment services, such as trust, fiduciary and custody services, and other investment services.

Inclusion(s)

- note brokers, oil and gas lease brokers and stock transfer agents

Illustrative example(s)

- escrow agencies (except real estate)
- exchange clearinghouses, commodity or security
- fiduciary agencies (except real estate)
- personal investment trusts, administration by trust companies
- securities transfer agencies
- trust companies, non-depository

Exclusion(s)

- real estate escrow agencies (see 531390 Other activities related to real estate)
- real estate fiduciary agencies (see 531390 Other activities related to real estate)

524 Insurance carriers and related activities

This subsector comprises establishments primarily engaged in underwriting annuities, insurance policies and reinsurance, and the retailing of insurance and the provision of related services to policy holders. Industries are defined in terms of the type of risk being insured against, such as death, loss of employment due to age or disability, and property damage. Establishments that pool risk invest premiums to build up a portfolio of financial assets to be used against future claims. Contributions and premiums are set on the basis of actuarial calculations of probable payouts based on risk factors from experience tables and expected investment returns on reserves.

5241 Insurance carriers

This industry group comprises establishments primarily engaged in underwriting annuities, insurance policies and reinsurance. The establishments of this group invest premiums to build up a portfolio of financial assets to be used against future claims. Contributions and premiums are set on the basis of actuarial calculations of reserves. Direct insurance carriers that are primarily engaged in underwriting annuities and insurance policies directly to policy holders, and reinsurance carriers that are primarily engaged in assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers, are included. Industries are defined in terms of the type of risk against which the policy holders are being insured, such as death, loss of employment due to age or disability, and property damage.

52411 Direct life, health and medical insurance carriers US

This industry comprises establishments primarily engaged in underwriting annuities, life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to policyholders.

524111 Direct individual life, health and medical insurance carriers CAN

This Canadian industry comprises establishments primarily engaged in underwriting annuities, life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to individual policyholders.

Illustrative example(s)

- direct individual health insurance carriers

- direct individual life insurance carriers

Exclusion(s)

- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- reinsuring life insurance (see 524131 Life reinsurance carriers)

524112 Direct group life, health and medical insurance carriers CAN

This Canadian industry comprises establishments primarily engaged in underwriting annuities and life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to group policyholders.

Illustrative example(s)

- direct group health (hospital and medical plan) insurance carriers
- direct group life insurance carriers

Exclusion(s)

- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- reinsuring life insurance (see 524131 Life reinsurance carriers)

52412 Direct insurance (except life, health and medical) carriers US

This industry comprises establishments primarily engaged in underwriting all types of insurance (other than life, health or medical), directly to policyholders. Examples of establishments in this industry are automobile, property and liability insurance carriers.

524121 Direct general property and casualty insurance carriers CAN

This Canadian industry comprises establishments engaged only in underwriting a combination of automobile insurance, property insurance and liability insurance, directly to policyholders, with no one of the three types accounting for more than 70 percent of the nominal output. Nominal output is measured as premiums less claims plus investment income.

Illustrative example(s)

- direct property and casualty insurance carriers (combination of policies)

Exclusion(s)

- general and other reinsurance (see 524139 General and other reinsurance carriers)

524122 Direct, private, automobile insurance carriers CAN

This Canadian industry comprises private establishments in which more than 70 percent of nominal output is derived from underwriting automobile insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income.

Inclusion(s)

- insurance for private and commercial vehicles
- liability insurance and vehicle loss or damage insurance

Illustrative example(s)

- direct, private, automobile insurance carriers

Exclusion(s)

- government-owned automobile insurance carriers (see 524123 Direct, public, automobile insurance carriers)
- reinsuring automobile insurance (see 524133 Automobile reinsurance carriers)

524123 Direct, public, automobile insurance carriers CAN

This Canadian industry comprises government-owned establishments engaged in underwriting automobile insurance directly to policyholders.

Illustrative example(s)

- government owned automobile insurance carriers

Exclusion(s)

- reinsuring automobile insurance (see 524133 Automobile reinsurance carriers)

524124 Direct property insurance carriers CAN

This Canadian industry comprises establishments in which more than 70 per cent of nominal output is derived from underwriting property insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income.

Property insurance provides protection for losses to buildings and contents.

Inclusion(s)

- personal and commercial property insurance
- provision of a package with related types of protection, such as personal liability for homeowners and tenants, business-interruption insurance and temporary accommodation costs

Illustrative example(s)

- direct property insurance carriers (e.g., burglary, theft, fire, damage)
- fire insurance underwriters

Exclusion(s)

- reinsuring property insurance (see 524134 Property reinsurance carriers)

524125 Direct liability insurance carriers CAN

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from underwriting liability insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income.

Liability insurance provides protection for legal liability to others for injury, death or damage to property which may arise in the course of carrying out occupational or personal activities.

Illustrative example(s)

- directors liability insurance
- product liability insurance
- professional malpractice insurance

524129 Other direct insurance (except life, health and medical) carriers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in underwriting insurance, other than life, health or medical directly to policyholders.

Boiler and machinery insurance provides protection against losses resulting from faulty or malfunctioning machinery, including damage to the insured equipment as well as surrounding buildings and equipment. Surety insurance guarantees that an individual or company will complete work that it has promised to do. Fidelity insurance or fidelity bonds protect organizations against dishonest or fraudulent acts of their employees. Marine and aircraft insurance provides protection for losses to vessels, cargo and liability to passengers.

Illustrative example(s)

- aircraft insurance
- bank deposit insurance
- boiler insurance
- fidelity insurance
- machinery and equipment insurance
- marine insurance
- share insurance
- workmen's compensation, insurance

Exclusion(s)

- general and other reinsurance (see 524139 General and other reinsurance carriers)

52413 Reinsurance carriers US

This industry comprises establishments primarily engaged in assuming all or part of the risk associated with any type of insurance policy originally underwritten by other insurance carriers.

Exclusion(s)

- underwriting life, health or medical insurance directly to policyholders (see 52411 Direct life, health and medical insurance carriers)
- underwriting property, automobile, and other insurance, directly to policyholders (see 52412 Direct insurance (except life, health and medical) carriers)

524131 Life reinsurance carriers CAN

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with individual and group annuities and policies for life insurance, accidental death and dismemberment insurance, and disability income insurance originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

524132 Accident and sickness reinsurance carriers CAN

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with insurance policies for hospital, medical, dental, vision and other health services originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

Illustrative example(s)

- health and accident reinsurance underwriters or carriers

524133 Automobile reinsurance carriers CAN

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with automobile insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

524134 Property reinsurance carriers CAN

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with property insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

Property insurance provides protection for losses to buildings and contents.

524135 Liability reinsurance carriers CAN

This Canadian industry comprises establishments in which more than 70 per cent of nominal output is derived from assuming all or part of the risk associated with liability insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

Liability insurance provides protection for legal liability to others for injury, death or damage to property which may arise in the course of carrying out occupational or personal activities.

Illustrative example(s)

- directors' liability reinsurance
- product liability reinsurance
- professional malpractice reinsurance

524139 General and other reinsurance carriers CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in assuming all or part of the risk associated with insurance policies originally underwritten by other insurance carriers.

Illustrative example(s)

- non-specialized reinsurance carriers

5242 Agencies, brokerages and other insurance related activities

This industry group comprises establishments primarily engaged in selling insurance or providing services related to insurance.

52421 Insurance agencies and brokerages US

This industry comprises establishments primarily engaged in selling insurance and pension products. The staff of these agencies and brokerages are not employed by the insurance carriers they represent.

524210 Insurance agencies and brokerages US

This Canadian industry comprises establishments primarily engaged in selling insurance and pension products. The staff of these agencies and brokerages are not employed by the insurance carriers they represent.

Illustrative example(s)

- general insurance agency
- general insurance broker

52429 Other insurance related activities US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing, on a contract or fee basis, services related to providing insurance, such as claims administration and adjusting. The staff of these establishments are not employed by the insurance carriers they represent.

524291 Claims adjusters US

This Canadian industry comprises establishments primarily engaged in investigating, appraising and settling insurance claims on a contract or fee basis.

Illustrative example(s)

- appraisal of damaged cars, by independent adjusters
- insurance claim adjusters

524299 All other insurance related activities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing, on a contract or fee basis, insurance services other than claims adjusting, such as claims processing, utilization review and other administrative services to insurance carriers, employee benefit plans and self-insurance funds.

Illustrative example(s)

- insurance advisory services
- insurance educational services
- insurance information bureaus
- insurance inspection and investigation (except claims investigation), services
- insurance professional standards services
- insurance rate making services
- medical insurance claims, processing of, contract or fee basis

Exclusion(s)

- consulting actuaries (see 541612 Human resources consulting services)
- insurance claims investigation services (see 524291 Claims adjusters)
- third-party portfolio management of funds' assets (see 523920 Portfolio management)

526 Funds and other financial vehicles CAN

This subsector comprises funds, trusts and other financial vehicles organized to hold portfolio assets for the benefit of others, such as unit holders, beneficiaries of pension funds, and investors. These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services.

5261 Pension funds CAN

This industry group comprises funds containing net assets set aside for the purpose of meeting retirement benefit payments of the pension plan, when they become due. Pension funds may or may not have separate legal identities and may or may not have trustees. A pension plan is a reporting entity separate from a sponsor and the plan participants that, by any arrangement (contractual or otherwise), establishes a program to provide retirement income to employees. This class includes pension plans of all types, regardless of whether the fund is registered as a separate legal identity or is administered by trustees.

52611 Pension funds CAN

This industry comprises funds containing net assets set aside for the purpose of meeting retirement benefit payments of the pension plan, when they become due. Pension funds may or may not have separate legal identities and may or may not have trustees. A pension plan is a reporting entity separate from a sponsor and the plan participants that, by any arrangement (contractual or otherwise), establishes a program to provide retirement income to employees. This class includes pension plans of all types, regardless of whether the fund is registered as a separate legal identity or is administered by trustees.

526111 Trusteed pension funds CAN

This Canadian industry comprises funds where contributions to provide pension benefits are deposited with a trustee who is responsible for the receipt, disbursement and investment of the funds. The trust is a fiduciary relationship in which individuals (at least three) or a trust company hold title to the assets of the fund in accordance with a written trust agreement for the benefit of the plan members.

526112 Non-trusteed pension funds CAN

This Canadian industry comprises funds where contributions to provide pension benefits are funded through a contract for insurance with an authorized life insurance company or a corporate pension fund society or an arrangement administered by the Government of Canada or by any one of the provincial governments.

Illustrative example(s)

- pension funds (except trusteed)
- segregated pension funds, of life insurance carriers

Exclusion(s)

- pension fund, trusteed (see 526111 Trusteed pension funds)

5269 Other funds and financial vehicles CAN

This industry group comprises portfolios of specialized or diversified securities and other investments held on behalf of unit holders, shareholders or investors.

Exclusion(s)

- pension funds (see 52611 Pension funds)

52691 Open-end investment funds CAN

This industry comprises funds primarily engaged in investing in a specialized (except real estate) or a diversified portfolio of securities and other investments on behalf of their shareholders/unit holders. Shares are offered in an initial public offering, after which additional shares are offered continuously. Shares are redeemed at the market price, as determined by the net asset value.

526911 Equity funds - Canadian CAN

This Canadian industry comprises funds primarily engaged in investing in common shares of Canadian companies with the objective being investment appreciation or growth.

526912 Equity funds - foreign CAN

This Canadian industry comprises funds primarily engaged in investing common shares of foreign companies with the objective being investment appreciation or growth.

526913 Mortgage funds CAN

This Canadian industry comprises funds primarily engaged in investing in mortgages on property with the objective being interest income.

526914 Money market funds CAN

This Canadian industry comprises funds primarily engaged in investing in money market instruments, short term investments, such as treasury bills, government or government guaranteed debt, or commercial paper with the objective being income from the change in short term interest rates.

Inclusion(s)

- investments in Canadian or foreign money market funds

526915 Bond and income / dividend funds - Canadian CAN

This Canadian industry comprises funds primarily engaged in investing in a portfolio of Canadian debt issues or preferred and/or common shares of Canadian companies with the objective being interest and/or dividend income.

526916 Bond and income / dividend funds - foreign CAN

This Canadian industry comprises funds primarily engaged in investing in a portfolio of foreign debt issues or preferred and/or common shares of foreign companies with the objective being interest and/or dividend income.

526917 Balanced funds / asset allocation funds CAN

This Canadian industry comprises funds primarily engaged in investing in a portfolio that will include equity investments, fixed income investments and money market securities. The blend will depend on the fund as well as stock and bond trends, the objective being a balance of income and capital appreciation.

526919 Other open-ended funds CAN

This Canadian industry comprises open-end funds, not classified to other Canadian classes, which invest in futures, precious metals, hedge funds and others.

52693 Segregated (except pension) funds CAN

This industry comprises funds that are separate investment accounts established by life insurers under the provisions of the Canadian and British Insurance Companies Act, or the corresponding sections of the Foreign Insurance Companies Act or a provincial act. Setting up of these funds allows life insurers' policyholders to invest in funds that are not subject to the investment restriction in effect on the insurers' portfolio as contained in the insurance act.

526930 Segregated (except pension) funds CAN

This Canadian industry comprises funds that are separate investment accounts established by life insurers under the provisions of the Canadian and British Insurance Companies Act, or the corresponding sections of the Foreign Insurance Companies Act or a provincial act. Setting up of these funds allows life insurers' policyholders to invest in funds that are not subject to the investment restriction in effect on the insurers' portfolio as contained in the insurance act.

Illustrative example(s)

- segregated funds (except pension), of life insurance carriers

Exclusion(s)

- segregated pension funds, of life insurance carriers (see 526112 Non-trusted pension funds)

52698 All other funds and financial vehicles CAN

This industry comprises funds and financial vehicles, not classified to any other class, such as special purpose trusts, closed-end funds and securitization vehicles.

526981 Securitization vehicles CAN

This Canadian industry comprises special purpose financial vehicles organized for the acquisition of pools of receivables and the issuance of marketable fixed-income securities. These receivables are generally loans made to persons and/or businesses, such as credit card receivables, automobile and equipment loans and leases, and residential and commercial mortgages. These securities are broadly referred to as asset-backed securities.

Exclusion(s)

- factoring of receivables (see 522299 All other non-depository credit intermediation)

526989 All other miscellaneous funds and financial vehicles CAN

This Canadian industry comprises funds and financial vehicles, not classified to any other Canadian class, such as special purpose trusts, closed-end funds.

Illustrative example(s)

- agency fund
- foundation funds
- mortgage investment funds (except REITs)

Exclusion(s)

- real estate investment trusts (REITs) primarily engaged in leasing real estate property are classified based on the type of property (see 5311 Lessors of real estate)

53 Real estate and rental and leasing

This sector comprises establishments primarily engaged in renting, leasing or otherwise allowing the use of tangible or intangible assets. Establishments primarily engaged in managing real estate for others; selling, renting and/or buying of real estate for others; and appraising real estate, are also included.

531 Real estate

This subsector comprises establishments primarily engaged in renting and leasing real estate, managing real estate for others, acting as intermediaries in the sale and/or rental of real estate, and appraising real estate.

Exclusion(s)

- acquisition, assembly, subdivision into lots and servicing of raw land for subsequent sale to builders (see 237210 Land subdivision)
- construction and development of buildings (see 23 Construction)
- providing short-term lodging for travellers, vacationers and others (see 721 Accommodation services)

5311 Lessors of real estate

This industry group comprises establishments primarily engaged in renting and leasing real estate properties. These establishments may operate (rent, lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party. This industry group also includes establishments that lease real estate from others, and sublease it to others.

Exclusion(s)

- real estate investment trusts, primarily investing in mortgages or construction loans (see 526989 All other miscellaneous funds and financial vehicles)
- real estate property management on behalf of property owners (see 531310 Real estate property managers)

53111 Lessors of residential buildings and dwellings US

This industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings, such as apartments, single family homes and semi-detached or row houses. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

Exclusion(s)

- managing residential buildings on behalf of their owners (see 531310 Real estate property managers)

531111 Lessors of residential buildings and dwellings (except social housing projects) CAN

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings, except social housing projects. These establishments may provide additional services, such as security, maintenance, parking, and snow and trash removal.

Inclusion(s)

- operation of residential properties on own account
- subcontracting operation of residential property to a third party

Illustrative example(s)

- operators of apartment buildings
- real estate investment trusts (REITs), operating residential buildings (except social housing)
- residential hotels operators

Exclusion(s)

- lessors of social housing projects (see 531112 Lessors of social housing projects)
- operation of social housing projects (see 531112 Lessors of social housing projects)

531112 Lessors of social housing projects CAN

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings provided to low-income earners.

Inclusion(s)

- operation of social housing projects by private, non-profit housing corporations
- operation or funding of social housing projects by non-profit government entities

Exclusion(s)

- operating short stay emergency housing facilities (see 624220 Community housing services)

53112 Lessors of non-residential buildings (except mini-warehouses) US

This industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

531120 Lessors of non-residential buildings (except mini-warehouses) US

This Canadian industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings. These establishments may provide additional services, such as security, maintenance, parking, and snow and trash removal.

Inclusion(s)

- operation of non-residential properties on own account
- subcontracting operation of non-residential properties to a third party

Illustrative example(s)

- auditorium rental or leasing
- concert hall operation
- convention facilities, rental only
- flea market space renting
- landlords of commercial and industrial buildings
- leasing non-residential buildings
- real estate investment trusts (REITs), operating non-residential buildings (except mini-warehouses)
- shopping centres, property operation only
- stadium operating

Exclusion(s)

- non-residential property managers (see 531310 Real estate property managers)
- self-storage mini-warehouses (see 531130 Self-storage mini-warehouses)
- warehouses engaged in goods handling activities (see 4931 Warehousing and storage)

53113 Self-storage mini-warehouses US

This industry comprises establishments primarily engaged in renting or leasing space for self-storage. These establishments provide secure space (rooms, compartments, lockers, containers or outdoor space) where clients can store and retrieve their goods.

531130 Self-storage mini-warehouses US

This Canadian industry comprises establishments primarily engaged in renting or leasing space for self-storage. These establishments provide secure space (rooms, compartments, lockers, containers or outdoor space) where clients can store and retrieve their goods.

Illustrative example(s)

- mini-warehouse rental or leasing
- real estate investment trusts (REITs), operating self-storage and mini-warehouses

Exclusion(s)

- providing coin-operated locker services (see 812990 All other personal services)
- providing warehousing services that include the handling of client's goods (see 4931 Warehousing and storage)

53119 Lessors of other real estate property US

This industry comprises establishments, not classified to any other industry, primarily engaged in renting and leasing real estate other than buildings.

531190 Lessors of other real estate property US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting and leasing real estate other than buildings.

Illustrative example(s)

- agricultural property rental
- industrial park operating
- lessors of railroad property
- mobile home park operating
- real estate investment trusts (REITs), operating real estate other than buildings

Exclusion(s)

- leasing of residential buildings (see 531111 Lessors of residential buildings and dwellings (except social housing projects))
- rental operation of commercial buildings (see 531120 Lessors of non-residential buildings (except mini-warehouses))

5312 Offices of real estate agents and brokers

This industry group comprises establishments primarily engaged in renting, buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. They may also rent or lease properties on behalf of clients.

53121 Offices of real estate agents and brokers

This industry comprises establishments primarily engaged in renting, buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. They may also rent or lease properties on behalf of clients.

531211 Real estate agents CAN

This Canadian industry comprises establishments, known as independent real estate sales persons that are licensed to participate in the activities of buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. Real estate agents are obligated by contract to represent real estate brokers and can be identified by various names such as sales representatives, sales associates and associate brokers.

Inclusion(s)

- brokers acting in the capacity of independent real estate sales persons
- renting or leasing properties on behalf of clients

Illustrative example(s)

- sales agents, real estate

531212 Offices of real estate brokers CAN

This Canadian industry comprises establishments that are licensed or registered as real estate brokers where the primary activity is renting, buying and selling real estate for others, on a fee or commission basis.

Inclusion(s)

- brokers assisting prospective buyers by selecting, visiting and making purchase offers

- brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers

Illustrative example(s)

- brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers
- real estate agencies
- real estate brokers
- realty companies

Exclusion(s)

- brokers that are acting in the capacity of independent real estate sales persons (see 531211 Real estate agents)
- providing real estate consulting services (see 531390 Other activities related to real estate)

5313 Activities related to real estate

This industry group comprises establishments primarily engaged in activities related to real estate, such as real estate property management, real estate appraising and real estate listing.

53131 Real estate property managers US

This industry comprises establishments primarily engaged in managing real estate properties on behalf of property owners (on a contract or fee basis). These establishments are engaged in administrative and co-ordination activities, such as the negotiation and approval of lease agreements, the collection of rental payments, the administration of contracts for property services (for example, cleaning, maintenance and security) and the preparation of accounting statements.

531310 Real estate property managers CAN

This Canadian industry comprises establishments primarily engaged in managing real estate properties on behalf of property owners (on a contract or fee basis). These establishments are engaged in administrative and co-ordination activities, such as the negotiation and approval of lease agreements, the collection of rental payments, the administration of contracts for property services (for example, cleaning, maintenance and security) and the preparation of accounting statements.

Illustrative example(s)

- housing authorities, operating (managers)
- management of government buildings
- managers of commercial real estate
- managers of residential real estate

Exclusion(s)

- associations or corporations of dwelling owners engaged in the management of properties on behalf of dues-paying members, such as condominium owners' associations (see 813990 Other membership organizations)

53132 Offices of real estate appraisers US

This industry comprises establishments primarily engaged in appraising the value of real estate and preparing appraisal reports for creditors, insurance companies, courts, buyers, sellers or auctioneers.

531320 Offices of real estate appraisers US

This Canadian industry comprises establishments primarily engaged in appraising the value of real estate and preparing appraisal reports for creditors, insurance companies, courts, buyers, sellers or auctioneers.

Illustrative example(s)

- appraisal or evaluation services, real estate

53139 Other activities related to real estate US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing real estate related services.

531390 Other activities related to real estate US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing real estate related services.

Illustrative example(s)

- escrow agents, real estate
- listing services, real estate
- real estate advisory and consulting services

Exclusion(s)

- offices of notaries (see 541120 Offices of notaries)
- title search offices (see 541190 Other legal services)

532 Rental and leasing services

This subsector comprises establishments primarily engaged in renting or leasing tangible goods, such as automobiles, computers, consumer goods, and industrial machinery and equipment, to customers in return for a periodic payment.

The subsector includes two main types of establishments:

- * those that are engaged in renting consumer goods and equipment; and
- * those that are engaged in leasing machinery and equipment of the kind often used for business operations.

The first type typically operates from a retail-like or store-front facility and maintains inventories of goods that are rented for short periods of time.

The latter type typically does not operate from retail-like locations or maintain inventories, and offers longer-term leases. These establishments work directly with clients by providing or arranging financing to enable them to acquire the use of equipment on a lease basis; or they work with equipment vendors or dealers to support the marketing of equipment to their customers under lease arrangements. Equipment lessors generally structure lease contracts to meet the specialized needs of their clients and use their remarketing expertise to find other users for previously leased equipment. Establishments that provide operating and financial leases are included in this subsector.

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- leasing real property (see 531 Real estate)
- renting or leasing equipment with operators (classified in various subsectors of NAICS depending on the nature of the service provided) (see <<<)

5321 Automotive equipment rental and leasing

This industry group comprises establishments primarily engaged in renting or leasing vehicles, such as passenger cars, passenger vans, trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers. These establishments generally operate from a retail-like facility; some offer only short-term rental, others only longer-term leases, and some provide both type of services.

53211 Passenger car rental and leasing

This industry comprises establishments primarily engaged in renting or leasing passenger cars without drivers. Examples of establishments in this industry are car rental agencies and passenger car lessors.

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)

532111 Passenger car rental ^{US}

This Canadian industry comprises establishments primarily engaged in renting passenger cars without drivers, generally for short periods of time.

Illustrative example(s)

- car rental agencies
- hearses and limousines, rental without driver
- passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time

Exclusion(s)

- leasing passenger cars without drivers, generally for long periods of time (see 532112 Passenger car leasing)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)

532112 Passenger car leasing ^{US}

This Canadian industry comprises establishments primarily engaged in leasing passenger cars without drivers, generally for long periods of time.

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- renting passenger cars without drivers generally for short periods of time (see 532111 Passenger car rental)
- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)

53212 Truck, utility trailer and recreational vehicle (RV) rental and leasing

This industry comprises establishments primarily engaged in renting or leasing trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers.

532120 Truck, utility trailer and recreational vehicle (RV) rental and leasing ^{US}

This Canadian industry comprises establishments primarily engaged in renting or leasing trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers.

Illustrative example(s)

- bus rental, without driver
- motor home rental
- rental of travel, camping, or recreational trailers
- tractor rental (truck), without drivers
- truck rental (except industrial), without drivers

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing industrial trucks, such as forklifts, materials handling equipment, farm tractors and other industrial equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)
- renting or leasing mobile home sites (see 531190 Lessors of other real estate property)
- renting recreational goods, such as pleasure boats, canoes, motorcycles, mopeds or bicycles (see 532280 All other consumer goods rental)
- retailing vehicles commonly referred to as RVs through sales or lease arrangements (see 441210 Recreational vehicle dealers)

5322 Consumer goods rental

This industry group comprises establishments primarily engaged in renting or leasing personal and household goods. These establishments generally provide short-term rental, although, in some instances, the goods may be leased for longer periods of time. These establishments often operate from a retail-like or store-front facility.

53221 Consumer electronics and appliance rental

This industry comprises establishments primarily engaged in renting consumer electronics and appliances.

532210 Consumer electronics and appliance rental

This Canadian industry comprises establishments primarily engaged in renting consumer electronics and appliances.

Illustrative example(s)

- appliance rental and leasing
- rental of consumer audio-visual equipment (including rent-to-own)
- television rental and leasing
- video recorder and player rental and leasing

Exclusion(s)

- leasing or renting computers (see 532420 Office machinery and equipment rental and leasing)
- renting household furniture or party and banquet supplies (see 532280 All other consumer goods rental)

53228 All other consumer goods rental

This industry comprises establishments, not classified to any other industry, primarily engaged in renting consumer goods.

532280 All other consumer goods rental CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting consumer goods.

Inclusion(s)

- theatrical wardrobes and costumes rental

Illustrative example(s)

- exercise (physical fitness) equipment rental
- home health equipment, rental
- household furniture rental
- musical instrument rental (e.g., piano, guitar, violins, cellos)
- party supplies rental and leasing
- pleasure boats rental (canoes, rowboats, sailboats)
- recreation and sports equipment rental
- rental of golf carts

Exclusion(s)

- laundering and renting uniforms and other work apparel (see 812330 Linen and uniform supply)
- renting a general line of products such as lawn and garden equipment, home repair tools, and party and banquet equipment (see 532310 General rental centres)
- renting a general line of products with none pre-dominating (see 532310 General rental centres)
- renting commercial and industrial medical equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)
- renting consumer electronics and appliances (see 532210 Consumer electronics and appliance rental)
- renting video recorders and players (see 532210 Consumer electronics and appliance rental)
- retailing and renting musical instruments (see 451140 Musical instrument and supplies stores)
- retailing pre-recorded video tapes and discs (see 443146 Audio and video recordings stores)

5323 General rental centres

This industry group comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time. The type of equipment that these establishments provide often includes, but is not limited to, contractors' and builders' tools and equipment, home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies.

53231 General rental centres

This industry comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time. The type of equipment that these establishments provide often includes, but is not limited to, contractors' and builders' tools and equipment, home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies.

532310 General rental centres

This Canadian industry comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time.

Inclusion(s)

- renting of home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies

Exclusion(s)

- renting and leasing heavy construction equipment, without operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- renting party and banquet supplies (see 532280 All other consumer goods rental)
- renting personal and household goods (see 5322 Consumer goods rental)

5324 Commercial and industrial machinery and equipment rental and leasing

This industry group comprises establishments primarily engaged in renting or leasing commercial and industrial machinery and equipment, without operator. The types of establishments included in this industry group are generally involved in providing capital/investment-type equipment that clients use in their business operations. These establishments typically serve businesses and do not generally operate a retail-like or store-front facility.

53241 Construction, transportation, mining, and forestry machinery and equipment rental and leasing

This industry comprises establishments primarily engaged in renting or leasing heavy machinery without operator.

532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing CAN

This Canadian industry comprises establishments primarily engaged in renting or leasing heavy machinery without operator.

Illustrative example(s)

- airplane rental and leasing without operator
- chartering of commercial boats without operator
- construction machinery, rental (without operator)
- oil field equipment rental and leasing
- railway car leasing (except financial)
- rental of scaffolding (including mobile platforms)

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing air, rail, highway and water transportation equipment, with operator (see 48-49 Transportation and warehousing)
- renting or leasing automobiles or trucks without operator (see 5321 Automotive equipment rental and leasing)
- renting or leasing heavy construction equipment, with operator (see 2389 Other specialty trade contractors)
- renting or leasing heavy equipment for forestry, with operator (see 115310 Support activities for forestry)
- renting or leasing heavy equipment for mining, with operator (see 21311 Support activities for mining, and oil and gas extraction)
- renting pleasure boats (see 532280 All other consumer goods rental)

53242 Office machinery and equipment rental and leasing

This industry comprises establishments primarily engaged in renting or leasing office machinery and equipment.

532420 Office machinery and equipment rental and leasing

This Canadian industry comprises establishments primarily engaged in renting or leasing office machinery and equipment.

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting consumer electronics and appliances (see 532210 Consumer electronics and appliance rental)
- renting or leasing residential furniture (see 532280 All other consumer goods rental)

53249 Other commercial and industrial machinery and equipment rental and leasing

This industry comprises establishments, not classified to any other industry, primarily engaged in renting or leasing commercial and industrial machinery and equipment.

532490 Other commercial and industrial machinery and equipment rental and leasing ^{US}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting or leasing commercial and industrial machinery and equipment.

Illustrative example(s)

- agricultural machinery and equipment rental
- industrial machinery and equipment, rental and leasing
- materials handling machinery and equipment, rental
- medical equipment rental and leasing, commercial and industrial
- metalworking machinery and equipment rental
- motion picture equipment rental
- painting equipment rental
- theatrical equipment (except costumes), rental

Exclusion(s)

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting home furniture (see 532280 All other consumer goods rental)
- renting or leasing agricultural machinery and equipment, with operator (see 115 Support activities for agriculture and forestry)
- renting or leasing heavy equipment without operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- renting or leasing office machinery and equipment (see 532420 Office machinery and equipment rental and leasing)

533 Lessors of non-financial intangible assets (except copyrighted works)

This subsector comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

5331 Lessors of non-financial intangible assets (except copyrighted works)

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533110 Lessors of non-financial intangible assets (except copyrighted works)

This Canadian industry comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

Illustrative example(s)

- brand-name owners
- franchises, selling or licensing
- intellectual property holders (except copyright)
- inventors, self-employed
- oil royalty holders
- patent buying and licensing
- patent holders
- trademark lessors

Exclusion(s)

- leasing equipment and goods (see 532 Rental and leasing services)
- leasing real property (see 5311 Lessors of real estate)
- reproduction and/or distribution of copyrighted works such as newspapers, periodicals, books, databases, software and multimedia products, film and videos, and musical works (see 51,71)

54 Professional, scientific and technical services

This sector comprises establishments primarily engaged in activities in which human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis. The individual industries of this sector are defined on the basis of the particular expertise and training of the service provider.

The main components of this sector are legal services; accounting, tax preparation, bookkeeping and payroll services; architectural, engineering and related services; specialized design services; computer systems design and related services; management, scientific and technical consulting services; scientific research and development services; and advertising, public relations, and related services.

The distinguishing feature of this sector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance. Thus, the establishments classified in this sector sell expertise. Much of the expertise requires a university or college education, though not in every case.

Establishments primarily engaged in providing instruction and training in a wide variety of subjects and those primarily engaged in providing health care by diagnosis and treatment are not included in this sector.

541 Professional, scientific and technical services

This subsector comprises establishments primarily engaged in activities in which human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis. The individual industries of this subsector are defined on the basis of the particular expertise and training of the service provider.

The main components of this subsector are legal services; accounting, tax preparation, bookkeeping and payroll services; architectural, engineering and related services; specialized design services; computer systems design and related services; management, scientific and technical consulting services; scientific research and development services; and advertising, public relations, and related services.

The distinguishing feature of this subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires a university or college education, though not in every case.

Establishments primarily engaged in providing instruction and training in a wide variety of subjects and those primarily engaged in providing health care by diagnosis and treatment are not included in this subsector.

5411 Legal services

This industry group comprises establishments primarily engaged in providing legal and paralegal services. Examples of establishments in this industry group are offices of lawyers, offices of notaries and offices of paralegals.

54111 Offices of lawyers

This industry comprises offices of legal practitioners, known as lawyers, barristers and solicitors, primarily engaged in the practice of law. These establishments may provide expertise in a range of, or specific area of law, such as criminal law, corporate law, real estate law, family and estate law, and intellectual property law.

541110 Offices of lawyers

This Canadian industry comprises offices of legal practitioners, known as lawyers, barristers and solicitors, primarily engaged in the practice of law.

Inclusion(s)

- provision of expertise in a range of, or specific area of law, such as criminal, corporate, real estate, family and estate, and intellectual property

Illustrative example(s)

- attorneys, private practice
- barrister and solicitor, private practice
- counsellors at law, private practice
- law offices
- lawyers, private practice
- legal aid services
- patent attorneys, private practice

Exclusion(s)

- offices of legal and paralegal practitioners, except offices of lawyers and notaries (see 541190 Other legal services)
- offices of notaries (see 541120 Offices of notaries)

54112 Offices of notaries

This industry comprises establishments primarily engaged in drafting and approving legal documents, such as real estate transactions, wills and contracts, and in receiving, indexing and storing such documents.

541120 Offices of notaries

This Canadian industry comprises establishments primarily engaged in drafting and approving legal documents, such as real estate transactions, wills and contracts, and in receiving, indexing and storing such documents.

Illustrative example(s)

- notary services (Québec)

Exclusion(s)

- offices of lawyers (see 541110 Offices of lawyers)
- offices of legal and paralegal practitioners, except offices of lawyers and notaries (see 541190 Other legal services)
- offices of notaries public engaged in activities, such as administering oaths and taking affidavits and depositions, and witnessing and certifying signatures on documents, but not empowered to draw up and approve legal documents and contracts (see 541190 Other legal services)

54119 Other legal services

This industry comprises establishments of legal practitioners, not classified to any other industry, primarily engaged in providing legal and paralegal services.

541190 Other legal services MEX

This Canadian industry comprises establishments of legal practitioners, not classified to any other Canadian industry, primarily engaged in providing legal and paralegal services.

Illustrative example(s)

- bailiff services
- immigration consultant
- land and/or title search, service
- notaries public, private practice (outside Québec)
- paralegal services
- patent agent services (i.e., patent filing and searching services)
- process server
- settlement offices, real estate

Exclusion(s)

- notaries, private practice in Québec (see 541120 Offices of notaries)
- offices of lawyers (see 541110 Offices of lawyers)
- offices of notaries (see 541120 Offices of notaries)

5412 Accounting, tax preparation, bookkeeping and payroll services

This industry group comprises establishments primarily engaged in auditing accounting records; designing accounting systems; preparing financial statements; developing budgets; preparing tax returns; processing payrolls; bookkeeping; and billing.

54121 Accounting, tax preparation, bookkeeping and payroll services

This industry comprises establishments primarily engaged in auditing accounting records; designing accounting systems; preparing financial statements; developing budgets; preparing tax returns; processing payrolls; bookkeeping; and billing.

541212 Offices of accountants CAN

This Canadian industry comprises establishments primarily engaged in providing a range of accounting services, such as the preparation of financial statements, the preparation of management accounting reports, the review and auditing of accounting records, the development of budgets, the design of accounting systems, and the provision of advice on matters related to accounting.

Inclusion(s)

- provision of related services, such as bookkeeping, tax return preparation, payroll, management consulting and insolvency

Illustrative example(s)

- accountant, professional
- certified public accountants (CPAs)
- public accountants, offices of

Exclusion(s)

- providing bookkeeping, billing and payroll processing services, without also providing accounting or auditing services (see 541215 Bookkeeping, payroll and related services)
- providing tax return preparation services, without also providing accounting or auditing services (see 541213 Tax preparation services)

541213 Tax preparation services US

This Canadian industry comprises establishments primarily engaged in providing only tax return preparation services. These establishments do not provide accounting, bookkeeping, billing or payroll processing services.

Illustrative example(s)

- income tax return preparation or compilation services without accounting, auditing, or bookkeeping services

Exclusion(s)

- providing a range of accounting services (see 541212 Offices of accountants)

541215 Bookkeeping, payroll and related services CAN

This Canadian industry comprises establishments primarily engaged in providing bookkeeping, billing or payroll processing services. These establishments do not provide accounting services, such as the preparation of financial statements, the preparation of management accounting reports, and the review and auditing of accounting records.

Exclusion(s)

- providing a range of accounting services (see 541212 Offices of accountants)
- providing tax return preparation services, without also providing accounting or auditing services (see 541213 Tax preparation services)

5413 Architectural, engineering and related services

This industry group comprises establishments primarily engaged in providing architectural, engineering and related services, such as structure design, drafting, building inspection, landscape design, surveying and mapping, laboratory and on-site testing, and interior, industrial, graphic and other specialized design services.

54131 Architectural services

This industry comprises establishments primarily engaged in planning and designing the construction of residential, institutional, leisure, commercial and industrial buildings and other structures by applying knowledge of design, construction procedures, zoning regulations, building codes and building materials.

541310 Architectural services

This Canadian industry comprises establishments primarily engaged in planning and designing the construction of residential, institutional, leisure, commercial and industrial buildings and other structures by applying knowledge of design, construction procedures, zoning regulations, building codes and building materials.

Exclusion(s)

- design and construction of buildings, highways or other structures (see 23 Construction)
- design-builders (see 23 Construction)
- planning and designing landscapes (see 541320 Landscape architectural services)
- providing construction management services - classified by type of construction (see 23 Construction)

54132 Landscape architectural services

This industry comprises establishments primarily engaged in planning, designing and administering the development of land areas for projects such as parks and other recreational areas, airports, highways, hospitals, schools, land subdivisions, and commercial, industrial and residential areas by applying knowledge of land characteristics, location of buildings and structures, use of land areas, and design of landscape projects.

541320 Landscape architectural services

This Canadian industry comprises establishments primarily engaged in planning, designing and administering the development of land areas for projects such as parks and other recreational areas, airports, highways, hospitals, schools, land subdivisions, and commercial, industrial and residential areas by applying knowledge of land characteristics, location of buildings and structures, use of land areas, and design of landscape projects.

Illustrative example(s)

- city, town or urban planning services (except engineers)
- garden planning services
- land use planning services
- offices of landscape architects
- recreational area planning and designing services (e.g., ski, golf course, waterparks)

Exclusion(s)

- city, town or urban planning engineers (see 541330 Engineering services)
- designing, installing and maintaining the materials specified in the landscaping design as part of an integrated service (see 561730 Landscaping services)
- operating retail nursery and garden centres that also provide landscape consulting and design services (see 444220 Nursery stores and garden centres)

54133 Engineering services

This industry comprises establishments primarily engaged in applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems. The assignments undertaken by these establishments may involve any of the following activities: the provision of advice, the preparation of feasibility studies, the preparation of preliminary and final plans and designs, the provision of technical services during the construction or installation phase, the inspection and evaluation of engineering projects, and related services.

541330 Engineering services

This Canadian industry comprises establishments primarily engaged in applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems.

Inclusion(s)

- provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services

Illustrative example(s)

- civil engineering services
- consulting engineering services
- electrical and electronic engineering services
- industrial engineering services
- mechanical engineering services
- mining engineering services
- petroleum engineering services
- traffic consultants, engineering services

Exclusion(s)

- creating and developing designs and specifications that optimize the function, value and appearance of products (see 541420 Industrial design services)
- design and construction of buildings, highways and other structures (see 23 Construction)
- gathering, interpreting and mapping geophysical data (see 541360 Geophysical surveying and mapping services)
- planning and designing computer systems that integrate existing hardware, packaged or custom software and communication technologies (see 541514 Computer systems design and related services (except video game design and development))
- providing advice and assistance to others on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials (see 541620 Environmental consulting services)
- providing construction management services - classified by type of construction (see 23 Construction)
- providing engineering surveying services (see 541370 Surveying and mapping (except geophysical) services)

54134 Drafting services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications.

541340 Drafting services

This Canadian industry comprises establishments primarily engaged in drawing detailed layouts, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications.

54135 Building inspection services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions.

541350 Building inspection services

This Canadian industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions.

Illustrative example(s)

- home inspection services

Exclusion(s)

- conducting inspections and enforcing public building codes (see 91 Public administration)
- inspecting buildings for hazardous materials (see 541620 Environmental consulting services)
- inspecting buildings for termites and other pests (see 561710 Exterminating and pest control services)

54136 Geophysical surveying and mapping services

This industry comprises establishments primarily engaged in gathering, interpreting and mapping geophysical data. These establishments often specialize in locating and measuring the extent of subsurface resources, such as oil, gas and minerals, but they may also conduct surveys for engineering purposes. A variety of surveying techniques are used, including seismic, magnetic, gravity, electrical and electromagnetic, radioactive and remote sensing, depending on the purpose of the survey.

541360 Geophysical surveying and mapping services

This Canadian industry comprises establishments primarily engaged in gathering, interpreting and mapping geophysical data. These establishments often specialize in locating and measuring the extent of subsurface resources, such as oil, gas and minerals.

Inclusion(s)

- conducting surveys for engineering purposes

Illustrative example(s)

- electrical geophysical surveying services
- electromagnetic geophysical surveying services
- geological surveying services
- gravity geophysical surveying services
- magnetic geophysical surveying services
- oceanic surveying, geophysical
- radioactive geophysical surveying services
- remote sensing, geophysical surveying services
- seismic geophysical surveying services

Exclusion(s)

- geophysical surveying activities in combination with other exploration activities (see 21311 Support activities for mining, and oil and gas extraction)

54137 Surveying and mapping (except geophysical) services

This industry comprises establishments primarily engaged in providing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

541370 Surveying and mapping (except geophysical) services

This Canadian industry comprises establishments primarily engaged in providing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

Illustrative example(s)

- aerial surveying (except geophysical), using specialized equipment
- cadastral surveying and mapping services
- geographic information system (GIS) base mapping and quality control services
- land surveying services (except geophysical)
- mapmaking (except geophysical) services
- oceanic surveying (except geophysical) services
- photogrammetric mapping services
- topographic mapping and surveying services

Exclusion(s)

- developing and/or publishing GIS software (see 51121 Software publishers)
- providing geophysical surveying and mapping services (see 541360 Geophysical surveying and mapping services)
- publishing atlases and maps (see 511130 Book publishers)

54138 Testing laboratories

This industry comprises establishments primarily engaged in providing physical, chemical and other analytical testing services. The testing activities may occur in a laboratory or on-site.

541380 Testing laboratories

This Canadian industry comprises establishments primarily engaged in providing physical, chemical and other analytical testing services.

Inclusion(s)

- testing of activities in a laboratory or on-site

Illustrative example(s)

- assaying services
- automobile proving and testing ground
- calibration and certification services
- food testing laboratory
- forensic laboratories (except medical)
- hydrostatic testing laboratories
- non destructive testing services
- radiation testing services
- radiographic testing services
- seed testing laboratories
- testing laboratory (except medical or dental)

Exclusion(s)

- auto emissions testing (see 811199 All other automotive repair and maintenance)
- dental laboratory, analysis and diagnostic (see 621510 Medical and diagnostic laboratories)
- performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)
- performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
- pipeline aerial inspection services (see 541990 All other professional, scientific and technical services)

- pipeline and power line visual inspection services (see 541990 All other professional, scientific and technical services)

5414 Specialized design services

This industry group comprises establishments primarily engaged in providing specialized design services, except architectural, engineering and computer systems design.

54141 Interior design services

This industry comprises establishments primarily engaged in planning, designing and administering projects in interior spaces to meet the physical and aesthetic needs of people, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas such as hospitality design, health care design, institutional design, commercial and corporate design and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior design services

This Canadian industry comprises establishments primarily engaged in planning, designing and administering projects in interior spaces to meet the physical and aesthetic needs of people, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas such as hospitality design, health care design, institutional design, commercial and corporate design and residential design.

Inclusion(s)

- interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces

Exclusion(s)

- painting contractors (see 238320 Painting and wall covering contractors)

54142 Industrial design services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the function, value and appearance of products. These services can include the determination of the materials, construction, mechanisms, shape, colour, and surface finishes of the product, taking into consideration human needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

541420 Industrial design services

This Canadian industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the function, value and appearance of products.

Inclusion(s)

- determination of materials, construction, mechanisms, shape, colour, and surface finishes of the product, taking into consideration human needs, safety, market appeal and efficiency in production, distribution, use and maintenance

Illustrative example(s)

- automobile industrial design services
- furniture design services
- industrial design consulting services
- modelling services (for scale models)
- package design (industrial) services

Exclusion(s)

- applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems (see 541330 Engineering services)
- designing clothing, shoes and jewellery (see 541490 Other specialized design services)
- designing, subcontracting the manufacturing and marketing of products (see 31-33 Manufacturing)

54143 Graphic design services

This industry comprises establishments primarily engaged in planning, designing and managing the production of visual communication, so as to convey specific messages or concepts, clarify complex information or project visual identities. These services include designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification. This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic design services

This Canadian industry comprises establishments primarily engaged in planning, designing and managing the production of visual communication, so as to convey specific messages or concepts, clarify complex information or project visual identities.

Inclusion(s)

- commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills
- designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification

Illustrative example(s)

- commercial art services
- graphic design consulting services
- independent graphic designers
- silk screen design service (serigraphy)
- Web page layout design (without programming)

Exclusion(s)

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- creating cartoons and visual art (see 711511 Independent visual artists and artisans)
- creating or placing public display advertising material (see 541850 Display advertising)
- producing animated films (see 512110 Motion picture and video production)
- providing advice concerning marketing strategies (see 541611 Administrative management and general management consulting services)
- web page development (see 541514 Computer systems design and related services (except video game design and development))

54149 Other specialized design services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing professional design services.

541490 Other specialized design services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing professional design services.

Illustrative example(s)

- clothing design services

- fashion design services
- floats, design services
- set design, theatrical (except independent)
- shoe design services
- textile design services

Exclusion(s)

- independent theatrical set and costume designers (see 711512 Independent actors, comedians and performers)
- providing architectural design services (see 541310 Architectural services)
- providing computer systems design services (see 541514 Computer systems design and related services (except video game design and development))
- providing engineering design services (see 541330 Engineering services)
- providing graphic design services (see 541430 Graphic design services)
- providing industrial design services (see 541420 Industrial design services)
- providing interior design services (see 541410 Interior design services)
- providing landscape architectural design services (see 541320 Landscape architectural services)

5415 Computer systems design and related services

This industry group comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom video design and development and Internet webpage development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

54151 Computer systems design and related services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom video game design and development and Internet webpage development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

541514 Computer systems design and related services (except video game design and development) CAN

This Canadian industry comprises establishments primarily engaged in computer systems design and related services, not including video games, through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom Internet web-page development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

Illustrative example(s)

- CAD/CAM systems services
- computer consulting services
- computer disaster recovery services
- computer facilities management services
- custom application software programming services (except video games)
- custom computer programming services

Exclusion(s)

- custom designing video games (see 541515 Video game design and development services)
- providing data processing services (see 518210 Data processing, hosting, and related services)
- publishing packaged software other than video game (see 511211 Software publishers (except video game publishers))

541515 Video game design and development services CAN

This Canadian industry comprises establishment primarily engaged in designing and developing video games through one or more activities without publishing them.

Inclusion(s)

- custom design of video games to meet the needs of specific users

Illustrative example(s)

- custom designing video games
- video game designing and developing (without publishing)

Exclusion(s)

- providing access to video games for clients from a central host site (see 518210 Data processing, hosting, and related services)
- publishing packaged video game software (see 511212 Video game publishers)

5416 Management, scientific and technical consulting services

This industry group comprises establishments primarily engaged in providing expert advice and assistance to other organizations on management, environmental, scientific and technical issues.

Exclusion(s)

- providing expert advice and assistance to other organizations on architectural and engineering issues (see 5413 Architectural, engineering and related services)
- providing expert advice and assistance to other organizations on information technology issues (see 5415 Computer systems design and related services)
- providing expert advice and assistance to other organizations on interior, industrial and graphic design issues (see 5414 Specialized design services)

54161 Management consulting services

This industry comprises establishments primarily engaged in providing advice and assistance to other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices and planning; and production scheduling and control planning.

Exclusion(s)

- developing and conducting marketing research or public opinion polling studies (see 541910 Marketing research and public opinion polling)
- developing and implementing public relations plans (see 541820 Public relations services)
- planning and designing computer systems (see 54151 Computer systems design and related services)
- planning and designing industrial processes and systems (see 541330 Engineering services)
- providing financial asset management services (see 523920 Portfolio management)
- providing investment advice (see 523930 Investment advice)
- providing office or general administrative services on a day-to-day basis (see 561110 Office administrative services)

541611 Administrative management and general management consulting services US

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on administrative management issues, such as financial planning and budgeting; equity and asset management; records management; office planning; strategic and organizational planning; site selection; new business start-up; and business process improvement.

Inclusion(s)

- general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution and logistics; or other management consulting services to clients

Illustrative example(s)

- administrative management consultants
- business start-up consulting services
- financial management consulting services (except investment advice)
- reorganization consulting service
- site selection consulting services
- strategic planning consulting services

Exclusion(s)

- providing financial asset management services (see 523920 Portfolio management)
- providing investment advice (see 523930 Investment advice)
- providing office or general administrative services on a day-to-day basis (see 561110 Office administrative services)

541612 Human resources consulting services US

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on human resources management issues, such as human resource and personnel policies, practices and procedures; employee benefits planning, communication, and administration; compensation systems planning; wage and salary administration; and executive search and recruitment.

Illustrative example(s)

- actuarial consulting services
- labour relations consulting services
- personnel management consulting services

Exclusion(s)

- providing professional and management development training (see 611430 Professional and management development training)

541619 Other management consulting services CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advice and assistance to other organizations on management issues.

Illustrative example(s)

- freight rate consulting services
- logistics management consulting services
- operations research consulting services
- physical distribution consulting services
- tariff consulting services
- telecommunications management consulting services

Exclusion(s)

- planning and designing industrial processes and systems (see 541330 Engineering services)

- providing computer systems integration and design services (see 541514 Computer systems design and related services (except video game design and development))

54162 Environmental consulting services

This industry comprises establishments primarily engaged in providing advice and assistance to other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials. These establishments identify problems, measure and evaluate risks, and recommend solutions. They employ a multi-disciplined staff of scientists, engineers and other technicians, with expertise in areas such as air and water quality, asbestos contamination, remediation and environmental law.

541620 Environmental consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials. These establishments identify problems, measure and evaluate risks, and recommend solutions. They employ a multi-disciplined staff of scientists, engineers and other technicians, with expertise in areas such as air and water quality, asbestos contamination, remediation and environmental law.

Illustrative example(s)

- sanitation consulting services
- site remediation consulting services

Exclusion(s)

- environmental remediation (see 562910 Remediation services)
- providing environmental engineering services (see 541330 Engineering services)

54169 Other scientific and technical consulting services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing advice and assistance to other organizations on scientific and technical issues.

541690 Other scientific and technical consulting services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advice and assistance to other organizations on scientific and technical issues.

Illustrative example(s)

- agricultural consulting (technical) services
- agrology consulting services
- agronomy consulting services
- economic consulting services
- energy consulting services
- livestock breeding consulting services
- occupational health and safety consulting services
- physics consulting services
- safety consulting services

Exclusion(s)

- contract drilling for oil and gas (see 213111 Oil and gas contract drilling)
- engineering consulting services (see 541330 Engineering services)
- oil field crew supervision (see 561110 Office administrative services)
- providing computer systems integration and design services (see 541514 Computer systems design and related services (except video game design and development))
- quality control (product inspection) service (see 561990 All other support services)
- real estate advisory services (see 531390 Other activities related to real estate)

- services to oil and gas extraction (see 213118 Services to oil and gas extraction)

5417 Scientific research and development services

This industry group comprises establishments primarily engaged in conducting original investigation, undertaken on a systematic basis to gain new knowledge (research), and in the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and development in the physical, engineering and life sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in physical, engineering and life sciences, including electronics, computers, chemistry, oceanography, geology, mathematics, physics, environmental, medicine, health, biology, botany, biotechnology, agriculture, fisheries, forestry, pharmacy, veterinary and other allied subjects.

541710 Research and development in the physical, engineering and life sciences CAN

This Canadian industry comprises establishments primarily engaged in conducting research and experimental development in physical, engineering and life sciences, such as electronics, computers, chemistry, oceanography, geology, mathematics, physics, environmental, medicine, health, biology, botany, biotechnology, agriculture, fisheries, forestry, pharmacy, veterinary and other allied subjects.

Illustrative example(s)

- bacteriological research and development laboratories
- biotechnology research and development laboratories
- entomological research and development laboratories
- environmental (pollution) research and development laboratories
- genetics research and development laboratories
- health (e.g., cancer, cerebral palsy) research and development laboratories
- mathematics research and development services
- research and development laboratories or services, engineering
- research and development laboratories or services, physical sciences

Exclusion(s)

- performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)
- performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
- physical, chemical or other analytical testing services (see 541380 Testing laboratories)
- research and development on aerospace equipment undertaken by establishments belonging to enterprises manufacturing such equipment (see 336410 Aerospace product and parts manufacturing)

54172 Research and development in the social sciences and humanities

This industry comprises establishments primarily engaged in conducting research and analyses in education, sociology, psychology, language, economics, law, and other social sciences and humanities.

541720 Research and development in the social sciences and humanities US

This Canadian industry comprises establishments primarily engaged in conducting research and analyses in education, sociology, psychology, language, economics, law, and other social sciences and humanities.

Illustrative example(s)

- archeological sites, excavations
- behavioural research and development services

- cognitive research and development services
- demographic research and development services
- economic research and development services
- education research and development services
- humanities research and development services
- social science research and development services
- sociological research and development services

Exclusion(s)

- marketing research (see 541910 Marketing research and public opinion polling)

5418 Advertising, public relations, and related services

This industry group comprises establishments primarily engaged in creating mass-media advertising or public relation campaigns; placing advertising in media for advertisers or advertising agencies; selling media time or space to advertisers or advertising agencies for media owners; creating and implementing indoor or outdoor display advertising campaigns; creating and implementing direct mail advertising campaigns; delivering (except by mail) advertising materials or samples; creating and implementing specialty advertising campaigns; providing related services, such as sign painting and lettering, welcoming services and window trimming services.

54181 Advertising agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals and newspapers, on radio and television, on the Internet, or with other media. These establishments are organized to provide a full range of services (through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising agencies

This Canadian industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals and newspapers, on radio and television, on the Internet, or with other media. These establishments are organized to provide a full range of services (through in-house capabilities or subcontracting), such as advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

Illustrative example(s)

- full-service advertising agency
- sales promotion campaign services

Exclusion(s)

- conceptualizing and producing graphic designs, but not placing the advertising with media (see 541430 Graphic design services)
- creating direct mail advertising campaigns (see 541860 Direct mail advertising)
- providing marketing consulting services (see 541611 Administrative management and general management consulting services)
- purchasing advertising space from media outlets and reselling it to advertising agencies or individual companies directly (see 541830 Media buying agencies)
- selling media time or space for media owners (see 541840 Media representatives)
- writing promotional messages, but not placing the advertising with media (see 541891 Specialty advertising distributors)

54182 Public relations services

This industry comprises establishments primarily engaged in creating and implementing public relation campaigns. These campaigns are designed to promote the interests and image of their clients.

541820 Public relations services

This Canadian industry comprises establishments primarily engaged in creating and implementing public relation campaigns. These campaigns are designed to promote the interests and image of their clients.

Illustrative example(s)

- lobbying services (i.e., lobbyists)
- political consulting services
- public relations agencies
- public relations consultants, offices of

54183 Media buying agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers.

541830 Media buying agencies

This Canadian industry comprises establishments primarily engaged in purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers.

Exclusion(s)

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- selling time and space for media owners (see 541840 Media representatives)

54184 Media representatives

This industry comprises establishments primarily engaged in selling media time or space for media owners.

541840 Media representatives

This Canadian industry comprises establishments primarily engaged in selling media time or space for media owners.

Illustrative example(s)

- magazine advertising representatives, independent
- media advertising representatives, independent
- media advertising representatives, offices of
- media representatives, independent
- newspaper advertising representatives, independent
- publishers' advertising representatives, independent
- radio advertising representatives, independent
- television advertising representatives, independent

Exclusion(s)

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers (see 541830 Media buying agencies)

54185 Display advertising

This industry comprises establishments primarily engaged in creating public display advertising material, such as printed, painted, or electronic displays, and placing such displays on indoor or outdoor billboards and panels, on or within transit vehicles or facilities, in shopping mall displays, and on other display structures or sites.

541850 Display advertising

This Canadian industry comprises establishments primarily engaged in creating public display advertising material, such as printed, painted, or electronic displays, and placing such displays on indoor or outdoor billboards and panels, on or within transit vehicles or facilities, in shopping mall displays, and on other display structures or sites.

Illustrative example(s)

- advertising services, indoor or outdoor display
- billboard display agency
- bus and subway card advertising services
- store display advertising services
- taxicab card advertising services

Exclusion(s)

- erecting display boards (see 23 Construction)
- manufacturing electrical, mechanical or plate signs, and point-of-sale advertising displays (see 339950 Sign manufacturing)

54186 Direct mail advertising

This industry comprises establishments primarily engaged in creating and designing direct mail advertising campaigns, and preparing advertising material for mailing or other direct distribution. These establishments may also compile, maintain, sell and rent mailing lists.

541860 Direct mail advertising

This Canadian industry comprises establishments primarily engaged in creating and designing direct mail advertising campaigns, and preparing advertising material for mailing or other direct distribution.

Inclusion(s)

- compiling, maintaining, selling and renting mailing lists

Illustrative example(s)

- advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)
- coupon and sample packages, development of
- direct mail advertising campaign services

Exclusion(s)

- compiling and selling mailing lists, without also providing direct mail advertising services (see 511140 Directory and mailing list publishers)
- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- distributing advertising specialties (see 541891 Specialty advertising distributors)
- door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)

54187 Advertising material distribution services

This industry comprises establishments primarily engaged in the distribution or delivery, except by mail or electronic distribution, of advertising materials or samples.

541870 Advertising material distribution services

This Canadian industry comprises establishments primarily engaged in the distribution or delivery, except by mail or electronic distribution, of advertising materials or samples.

Illustrative example(s)

- advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)
- telephone directory distribution services, door-to-door

Exclusion(s)

- distributing advertising specialties (see 541891 Specialty advertising distributors)
- providing direct mail advertising services (see 541860 Direct mail advertising)

54189 Other services related to advertising

This industry comprises establishments, not classified to any other industry, primarily engaged in providing advertising related services, such as advertising specialties distribution; sign painting and lettering; welcoming services; window trimming services; and writing of advertising copy.

541891 Specialty advertising distributors CAN

This Canadian industry comprises establishments primarily engaged in creating, and organizing the production of, promotional messages applied to specialty advertising products, such as wearables, writing instruments, calendars, desk accessories, buttons, badges and stickers. These establishments act as intermediaries between clients (who distribute the products free-of-charge) and specialty advertising product suppliers.

541899 All other services related to advertising CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advertising related services.

Illustrative example(s)

- demonstration services, merchandise
- mannequin decorating services
- sign painting and lettering services
- welcoming services (i.e., advertising services)
- window dressing or trimming services

Exclusion(s)

- creating and implementing public relations campaigns (see 541820 Public relations services)
- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- creating and/or placing public display advertising material (see 541850 Display advertising)
- door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)
- providing direct mail advertising services (see 541860 Direct mail advertising)
- purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers (see 541830 Media buying agencies)
- selling time and space to advertisers for media owners (see 541840 Media representatives)

5419 Other professional, scientific and technical services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing professional, scientific and technical services. Examples of establishments included in this industry group are marketing research and public opinion polling houses; photographic studios; translators and interpreters; and veterinary practices.

54191 Marketing research and public opinion polling

This industry comprises establishments primarily engaged in gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing research and public opinion polling

This Canadian industry comprises establishments primarily engaged in gathering, recording, tabulating, and presenting marketing and public opinion data.

Illustrative example(s)

- broadcast media rating services
- market analysis or research services
- political and public opinion polling services
- public opinion research services
- sampling services, statistical

Exclusion(s)

- conducting fundamental and experimental research in economics, sociology, and related fields (see 541720 Research and development in the social sciences and humanities)
- providing advice on marketing strategies (see 541611 Administrative management and general management consulting services)

54192 Photographic services

This industry comprises establishments primarily engaged in providing still, video or computer photography services, including the video taping of special events. These establishments may specialize in a particular field of photography, such as aerial photography, commercial and industrial photography, portrait photography and special event photography.

541920 Photographic services MEX

This Canadian industry comprises establishments primarily engaged in providing still, video or computer photography services, such as the video taping of special events.

Inclusion(s)

- specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event

Illustrative example(s)

- aerial photography services (i.e., photographers specializing in aerial photography (except map making))
- medical photography services
- passport photography services
- school photography (i.e., portrait photography) services
- specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event
- video photography services, portrait
- video taping services (e.g., weddings, special events)

Exclusion(s)

- developing motion picture films (see 512190 Post-production and other motion picture and video industries)
- developing still photographs (see 81292 Photo finishing services)
- producing commercial, institutional or educational films and videos (see 512110 Motion picture and video production)
- supplying and servicing automatic photography machines in places of business operated by others (see 812990 All other personal services)
- supplying photographs to the news media (see 519110 News syndicates)
- taking, developing and selling artistic photographs (see 711511 Independent visual artists and artisans)

54193 Translation and interpretation services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another, and establishments primarily engaged in providing sign language services.

541930 Translation and interpretation services

This Canadian industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another, and establishments primarily engaged in providing sign language services.

Illustrative example(s)

- language translation services
- sign language services

Exclusion(s)

- providing real-time closed captioning services (see 561490 Other business support services)
- providing transcription services (see 561410 Document preparation services)

54194 Veterinary services

This industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals. This industry also includes veterinary laboratories.

541940 Veterinary services US

This Canadian industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals.

Inclusion(s)

- veterinary laboratories

Illustrative example(s)

- animal hospitals
- consulting and visiting services, veterinary
- herd inspecting and testing services, veterinary
- surgery services, veterinary
- veterinary practices or clinics
- veterinary testing laboratories

Exclusion(s)

- boarding horses (see 115210 Support activities for animal production)
- providing pet care services, such as grooming and boarding (see 812910 Pet care (except veterinary) services)
- veterinary research and development (see 541710 Research and development in the physical, engineering and life sciences)

54199 All other professional, scientific and technical services

This industry comprises establishments, not classified to any other industry, primarily engaged in the provision of professional, scientific or technical services.

541990 All other professional, scientific and technical services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in the provision of professional, scientific or technical services.

Illustrative example(s)

- appraising services (except insurance or real estate)
- arbitration and conciliation service, non-government
- bankruptcy trustees
- consumer credit counselling services
- estate assessment (i.e., appraisal) services
- handwriting expert and analysis services
- marine surveyor (i.e., ship appraisal) services
- meteorological services
- patent broker services (i.e., patent marketing services)
- pipeline and power line inspection (i.e., visual inspection) services
- weather forecasting services

Exclusion(s)

- appraisal or evaluation services, real estate (see 531320 Offices of real estate appraisers)
- insurance adjustment services (see 524291 Claims adjusters)
- providing accounting, tax preparation, bookkeeping and payroll services (see 5412 Accounting, tax preparation, bookkeeping and payroll services)
- providing advertising and related services (see 5418 Advertising, public relations, and related services)
- providing architectural, engineering and related services (see 5413 Architectural, engineering and related services)
- providing computer systems design and related services (see 5415 Computer systems design and related services)
- providing legal services (see 5411 Legal services)
- providing management, scientific and technical consulting services (see 5416 Management, scientific and technical consulting services)
- providing marketing research and public opinion polling (see 541910 Marketing research and public opinion polling)
- providing photographic services (see 541920 Photographic services)
- providing scientific research and development services (see 5417 Scientific research and development services)
- providing specialized design services (see 5414 Specialized design services)
- providing translation and interpretation services (see 541930 Translation and interpretation services)
- providing veterinary services (see 541940 Veterinary services)

55 Management of companies and enterprises

This sector comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

551 Management of companies and enterprises

This subsector comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

5511 Management of companies and enterprises

This industry group comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

55111 Management of companies and enterprises

This industry comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

551113 Holding companies CAN

This Canadian industry comprises establishments primarily engaged in holding the securities of (or other equity interests in) other businesses, for the purpose of exercising control, either directly or through subsidiaries, and/or influencing the management decisions of these businesses.

Exclusion(s)

- providing general management and/or administrative support services to affiliated establishments (see 551114 Head offices)
- providing general management and/or administrative support services to non-affiliated establishments (see 561110 Office administrative services)

551114 Head offices US

This Canadian industry comprises establishments primarily engaged in providing general management and/or administrative support services to affiliated establishments. Head offices are engaged in directing or managing the enterprise as a whole.

Inclusion(s)

- corporate functions such as strategic organizational planning, communications, tax planning, legal services, marketing, finance, human resources and information technology services

Illustrative example(s)

- centralized administrative offices
- corporate offices
- district and regional offices
- subsidiary management offices

Exclusion(s)

- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- operating manufacturers' sales offices and branches (see 41 Wholesale trade)
- providing general management and/or administrative support services to non-affiliated establishments (see 561110 Office administrative services)
- providing research and development services (see 5417 Scientific research and development services)

56 Administrative and support, waste management and remediation services

This sector comprises establishments of two different types: those primarily engaged in activities that support the day-to-day operations of other organizations; and those primarily engaged in waste management activities.

The first type of establishment is engaged in activities such as administration, hiring and placing personnel, preparing documents, taking orders from clients, collecting payments for claims, arranging travel, providing security and surveillance, cleaning buildings, and packaging and labelling products. These activities are often undertaken, in-house, by establishments found in many sectors of the economy. The establishments classified to this sector specialize in one or more of these activities and can therefore provide services to clients in a variety of industries and, in some cases, to households.

Waste management establishments are engaged in the collection, treatment and disposal of waste material, the operation of material recovery facilities, the remediation of polluted sites and the cleaning of septic tanks.

561 Administrative and support services

This subsector comprises establishments primarily engaged in activities that support the day-to-day operations of other organizations. This includes activities such as administration, hiring and placing personnel, preparing documents, taking orders from clients, collecting payments for claims, arranging travel, providing security and surveillance, cleaning buildings, and packaging and labelling products. These activities are often undertaken in-house by establishments found in many sectors of the economy. The establishments of this subsector specialize in one or more of these activities and can therefore provide services to clients in a variety of industries and, in some cases, to households. The individual industries of this subsector are defined on the basis of the particular process in which they are engaged and the particular services they provide.

5611 Office administrative services

This industry group comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

56111 Office administrative services

This industry comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

561110 Office administrative services

This Canadian industry comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

Illustrative example(s)

- administrative management services
- business management services
- management service, with no operating staff furnished (except complete operations of client business)
- managing doctors' offices

Exclusion(s)

- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- providing both management and operating staff, on contract, for the complete operation of a client's establishment, such as a hotel, restaurant or hospital (classified according to the primary activity of the establishment operated) (see <<<)
- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))
- providing construction management services is classified by the type of project managed (see 23 Construction)
- providing farm management services (see 11 Agriculture, forestry, fishing and hunting)
- providing general management and/or administrative support services to affiliated establishments (see 551114 Head offices)
- providing management advice (see 54161 Management consulting services)

5612 Facilities support services

This industry group comprises establishments primarily engaged in providing a combination of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

56121 Facilities support services

This industry comprises establishments primarily engaged in providing a range of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

561210 Facilities support services

This Canadian industry comprises establishments primarily engaged in providing a range of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

Illustrative example(s)

- facilities support services (except computer)
- jails and correctional facilities, support services to operations

Exclusion(s)

- providing a single support service to clients, but not the range of services that establishments in this industry provide (classified according to the service provided) (see <<<)
- providing both management and operating staff for the complete operation of a client's establishment, such as a hotel, restaurant or hospital (classified according to the primary activity of the establishment operated) (see <<<)
- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))

5613 Employment services

This industry group comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis; and establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client.

56131 Employment placement agencies and executive search services

This industry comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis. The individuals placed are not employees of the placement agencies.

561310 Employment placement agencies and executive search services

This Canadian industry comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis. The individuals placed are not employees of the placement agencies.

Illustrative example(s)

- casting bureau or agency, motion picture or video
- employment or labour registries
- executive recruitment services

56132 Temporary help services

This industry comprises establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client. The individuals provided are employees of the temporary help service establishment. These establishments do not provide direct supervision of their employees at the clients' work sites.

561320 Temporary help services

This Canadian industry comprises establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client. The individuals provided are employees of the temporary help service establishment. These establishments do not provide direct supervision of their employees at the clients' work sites.

Illustrative example(s)

- general labour contractors (personnel suppliers)
- labour pool services (personnel suppliers)
- labour pools (except farm labour)
- temporary employment services

Exclusion(s)

- supplying farm labour (see 115110 Support activities for crop production)

56133 Professional employer organizations

This industry comprises establishments primarily engaged in providing human resources and human resource management services to clients. These establishments operate in a co-employment relationship with client businesses or organizations and are specialized in performing a wide range of human resource and personnel management duties, such as payroll accounting, payroll tax return preparation, benefits administration, recruitment, and labour relations management. Professional employer establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits and related purposes. Professional employer establishments exercise varying degrees of decision making with respect to their human resource or personnel management role, but do not have management accountability for the work of their clients' operations with regard to strategic planning, output or profitability.

561330 Professional employer organizations

This Canadian industry comprises establishments primarily engaged in providing human resources and human resource management services to clients. These establishments operate in a co-employment relationship with client businesses or organizations and are specialized in performing a wide range of human resource and personnel management duties, such as payroll accounting, payroll tax return preparation, benefits administration, recruitment, and labour relations management. Professional employer establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits and related purposes. Professional employer establishments exercise varying degrees of decision making with respect to their human resource or personnel management role, but do not have management accountability for the work of their clients' operations with regard to strategic planning, output or profitability.

Exclusion(s)

- supplying workers for limited periods of time to supplement the work force of a client (see 561320 Temporary help services)

5614 Business support services

This industry group comprises establishments primarily engaged in providing business support services, such as preparing documents, operating telephone call centres, operating business service centres, collecting unpaid claims, and providing credit information.

56141 Document preparation services

This industry comprises establishments primarily engaged in writing, editing or proofreading documents; providing word processing or desktop publishing services; and providing stenographic (except court or stenographic reporting), transcription and other secretarial services.

561410 Document preparation services

This Canadian industry comprises establishments primarily engaged in writing, editing or proofreading documents; providing word processing or desktop publishing services; and providing stenographic (except court or stenographic reporting), transcription and other secretarial services.

Illustrative example(s)

- computer word processing
- desktop publishing services
- dictation services
- document transcription services
- proofreading service
- resume writing service

Exclusion(s)

- providing pre-press and post-press services in support of printing activities (see 323120 Support activities for printing)
- providing translation services (see 541930 Translation and interpretation services)
- reproducing documents (see 561430 Business service centres)
- verbatim reporting and stenographic recording of live legal proceedings and transcribing subsequent recorded materials (see 561490 Other business support services)

56142 Telephone call centres

This industry comprises establishments primarily engaged in receiving and/or making telephone calls for others. These establishments are engaged in activities such as soliciting or providing information; promoting goods or services; taking orders; and raising funds for clients. This industry also includes establishments primarily engaged in answering telephone calls and relaying messages to clients; and establishments primarily engaged in providing voice mailbox services.

561420 Telephone call centres CAN

This Canadian industry comprises establishments primarily engaged in receiving and/or making telephone calls for others. These establishments are engaged in activities such as soliciting or providing information; promoting goods or services; taking orders; and raising funds for clients. This industry also includes establishments primarily engaged in answering telephone calls and relaying messages to clients; and establishments primarily engaged in providing voice mailbox services.

Illustrative example(s)

- floral wire service
- telemarketing bureaus
- telephone answering services
- telephone solicitation service on a contract or fee basis
- voice mail box services

Exclusion(s)

- gathering, recording, tabulating, and presenting marketing and public opinion data (see 541910 Marketing research and public opinion polling)
- organizing and conducting fund-raising campaigns for others (see 561490 Other business support services)
- providing paging services (see 517310 Wired and wireless telecommunications carriers (except satellite))
- taking orders in offices of mail-order houses (see 454110 Electronic shopping and mail-order houses)

56143 Business service centres

This industry comprises establishments, known as copy shops, primarily engaged in providing mailbox rental and other postal and mailing services (except direct-mail advertising), and establishments that provide a range of office support services, such as mailing services, copying services, facsimile services, word processing services, on-site personal computer (PC) rental services and office product retailing.

561430 Business service centres CAN

This Canadian industry comprises establishments, known as copy shops, primarily engaged in providing mailbox rental and other postal and mailing services (except direct-mail advertising), and establishments that provide a range of office support services, such as mailing services, copying services, facsimile services, word processing services, on-site personal computer (PC) rental services and office product retailing.

Illustrative example(s)

- blueprinting services
- copy shops
- private mail box rental centres
- private mail centres

Exclusion(s)

- commercial screen printers (see 323113 Commercial screen printing)
- providing direct mail advertising services (see 541860 Direct mail advertising)
- providing quick printing services (see 323114 Quick printing)
- providing voice mailbox services (see 561420 Telephone call centres)

56144 Collection agencies

This industry comprises establishments primarily engaged in collecting payment for claims and remitting these payments to their clients.

561440 Collection agencies

This Canadian industry comprises establishments primarily engaged in collecting payment for claims and remitting these payments to their clients.

Illustrative example(s)

- collection agency (e.g., delinquent accounts, bills, debts)
- tax collection services on a contract or fee basis

Exclusion(s)

- purchasing accounts receivables and assuming the risk of collection and credit losses (see 522299 All other non-depository credit intermediation)

56145 Credit bureaus

This industry comprises establishments primarily engaged in compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers and others who have a need to evaluate the credit worthiness of these persons and businesses. This industry also includes establishments providing credit investigation services.

561450 Credit bureaus

This Canadian industry comprises establishments primarily engaged in compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers and others who have a need to evaluate the credit worthiness of these persons and businesses.

Inclusion(s)

- providing credit investigation services

Illustrative example(s)

- commercial and consumer credit reporting bureaus
- credit bureaus and agencies
- credit investigation services
- credit rating services

56149 Other business support services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing other business support services.

561490 Other business support services MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing other business support services.

Illustrative example(s)

- address bar coding services
- automobile repossession services
- closed captioning services, real-time (i.e., simultaneous)
- court reporting services
- fundraising service, on a contract or fee basis, for charitable organizations
- presorting mail services
- stenography services, public

Exclusion(s)

- providing collection services (see 561440 Collection agencies)
- providing credit reporting services (see 561450 Credit bureaus)
- providing photocopying and mailbox services (see 561430 Business service centres)
- telephone answering or telemarketing services (see 561420 Telephone call centres)
- writing, editing and document preparation services (see 561410 Document preparation services)

5615 Travel arrangement and reservation services

This industry group comprises establishments primarily engaged in travel arrangement and reservation services. Examples of establishments in this industry group are tourist and travel agencies; travel tour operators and wholesale operators; convention and visitors' bureaus; airline, bus, railroad and steamship ticket offices; sports and theatrical ticket offices; and airline, hotel and restaurant reservation offices.

56151 Travel agencies

This industry comprises establishments primarily engaged in acting as agents for tour operators, transportation companies and accommodation establishments in selling travel, tour and accommodation services to the general public and commercial clients.

561510 Travel agencies

This Canadian industry comprises establishments primarily engaged in acting as agents for tour operators, transportation companies and accommodation establishments in selling travel, tour and accommodation services to the general public and commercial clients.

Illustrative example(s)

- booking accommodation and transportation for travellers
- travel planning and arranging services

Exclusion(s)

- arranging, assembling and marketing packaged tours, generally through travel agencies (see 561520 Tour operators)
- providing reservation services (see 561590 Other travel arrangement and reservation services)
- providing tourist, hunting and fishing guide services (see 713999 All other amusement and recreation industries)

56152 Tour operators

This industry comprises establishments primarily engaged in arranging, assembling and marketing tours, generally through travel agencies.

561520 Tour operators

This Canadian industry comprises establishments primarily engaged in arranging, assembling and marketing tours, generally through travel agencies.

Exclusion(s)

- conducting local scenic and sightseeing tours (see 487 Scenic and sightseeing transportation)
- providing access to outdoor adventure facilities and services with accommodation (see 721213 Recreational (except hunting and fishing) and vacation camps)
- providing access to outdoor adventure facilities and services without accommodation (see 713999 All other amusement and recreation industries)
- providing short-stay accommodation and/or food services (see 72 Accommodation and food services)
- providing tourist, hunting and fishing guide services (see 713999 All other amusement and recreation industries)

56159 Other travel arrangement and reservation services

This industry comprises establishments primarily engaged in providing travel arrangement and reservation services, except travel agencies and tour operators.

561590 Other travel arrangement and reservation services MEX

This Canadian industry comprises establishments primarily engaged in providing travel arrangement and reservation services, except travel agencies and tour operators.

Illustrative example(s)

- airline, bus or railroad ticket offices

- automobile clubs, road and travel services
- convention and visitors bureaus
- hotel reservation services
- motor travel clubs
- reservation service (e.g., airline, bus, car rental, hotel)
- ticket sales agency (e.g., theatrical, sports)
- visitor information centres or bureaus
- welcome centres

Exclusion(s)

- arranging, assembling and marketing tours (see 561520 Tour operators)
- automobile owners' or enthusiasts clubs (see 813410 Civic and social organizations)
- travel agencies services (see 561510 Travel agencies)

5616 Investigation and security services

This industry group comprises establishments primarily engaged in providing investigation and detective services, guard and patrol services, armoured car services and security system services.

56161 Investigation, guard and armoured car services

This industry comprises establishments primarily engaged in providing investigation and detective services; providing guard and patrol services; and picking up and delivering money, receipts or other valuable items using personnel and equipment to protect such properties while in transit.

Exclusion(s)

- providing credit reporting services (see 561450 Credit bureaus)
- selling, installing, monitoring and maintaining security systems and devices (see 561621 Security systems services (except locksmiths))

561611 Investigation services US

This Canadian industry comprises establishments primarily engaged in providing investigation and detective services.

Illustrative example(s)

- detective agencies
- fingerprint services
- lie detection service
- missing person tracing service
- polygraph service
- skip tracers services

Exclusion(s)

- providing credit reporting services (see 561450 Credit bureaus)

561612 Security guard and patrol services US

This Canadian industry comprises establishments primarily engaged in providing guard and patrol services.

Illustrative example(s)

- body guard services
- guard dog services
- personal protection services

Exclusion(s)

- selling, installing, monitoring and maintaining security systems and devices, such as burglar and fire systems (see 561621 Security systems services (except locksmiths))

561613 Armoured car services US

This Canadian industry comprises establishments primarily engaged in picking up and delivering money, receipts or other valuable items using personnel and equipment to protect such properties while in transit.

Illustrative example(s)

- convoy guard services
- transportation guard services

56162 Security systems services

This industry comprises establishments primarily engaged in remote monitoring of security alarm systems, such as burglar and fire alarms; and selling security systems, including locking devices, along with installation, maintenance or monitoring services.

Exclusion(s)

- providing key duplication services (see 811490 Other personal and household goods repair and maintenance)
- retailing motor vehicle security systems, with or without installation or maintenance services (see 441310 Automotive parts and accessories stores)
- retailing security systems for buildings, without installation, maintenance or monitoring services (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)

561621 Security systems services (except locksmiths) US

This Canadian industry comprises establishments primarily engaged in remote monitoring of electronic security alarm systems, such as burglar and fire alarms; and selling security systems, along with installation, maintenance or monitoring services.

Exclusion(s)

- locksmith services (see 561622 Locksmiths)
- retailing motor vehicle security systems, with or without installation or repair services (see 441310 Automotive parts and accessories stores)
- retailing security systems for buildings, without installation, maintenance or monitoring services (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)

561622 Locksmiths US

This Canadian industry comprises establishments primarily engaged in selling mechanical or electronic locking devices, safes and security vaults, along with installation, repair, rebuilding or adjusting services; and installing, repairing, rebuilding and adjusting mechanical or electronic locking devices, safes and security vaults.

Exclusion(s)

- providing key duplication services (see 811490 Other personal and household goods repair and maintenance)
- retailing security systems, such as locking devices, safes and vaults, without installation or maintenance services (see 44-45 Retail trade)

5617 Services to buildings and dwellings

This industry group comprises establishments primarily engaged in exterminating and controlling insects, rodents and other pests; cleaning building interiors and windows; landscaping installation, care and maintenance; cleaning and dyeing rugs, carpets and upholstery; and providing other services to buildings and dwellings.

56171 Exterminating and pest control services

This industry comprises establishments primarily engaged in exterminating and controlling birds, insects, rodents, termites, and other pests. Fumigation services are included.

561710 Exterminating and pest control services

This Canadian industry comprises establishments primarily engaged in exterminating and controlling birds, insects, rodents, termites, and other pests.

Inclusion(s)

- provision of fumigation services

Illustrative example(s)

- bird scaring
- disinfection, extermination or fumigation services
- termite control services

Exclusion(s)

- providing pest control for agriculture or forestry (see 115 Support activities for agriculture and forestry)

56172 Janitorial services

This industry comprises establishments primarily engaged in the exterior cleaning of windows or in cleaning building interiors.

561721 Window cleaning services CAN

This Canadian industry comprises establishments primarily engaged in the cleaning of windows.

561722 Janitorial services (except window cleaning) CAN

This Canadian industry comprises establishments primarily engaged in cleaning building interiors, and/or transportation equipment (aircraft, ships, rail cars) interiors.

Illustrative example(s)

- abattoir (slaughterhouse) cleaning
- aircraft janitorial services
- building cleaning, janitorial services
- cleaning shopping centres
- office cleaning service
- rail cars (passengers) interior cleaning service
- restaurant kitchen cleaning services
- service station cleaning and degreasing service
- washroom sanitation service

Exclusion(s)

- cleaning chimneys (see 561791 Duct and chimney cleaning services)
- cleaning freight rail cars (see 488210 Support activities for rail transportation)

- cleaning windows (see 561721 Window cleaning services)
- handyman (repair and maintenance to buildings and dwellings) (see 561799 All other services to buildings and dwellings)

56173 Landscaping services

This industry comprises establishments primarily engaged in providing landscape care and maintenance services and/or installing trees, shrubs, plants, lawns or gardens, and establishments engaged in these activities along with the construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures.

561730 Landscaping services

This Canadian industry comprises establishments primarily engaged in providing landscape care and maintenance services and/or installing trees, shrubs, plants, lawns or gardens, and establishments engaged in these activities along with the construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures.

Illustrative example(s)

- arborist services
- cemetery plot care services
- garden maintenance services
- lawn seeding services
- maintenance of plants and shrubs in buildings
- power, communication and pipe lines, maintenance of rights of way
- seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)
- sod laying services
- tree surgery service
- turf installation (except artificial)
- weed control and fertilizing services (except for crops)

Exclusion(s)

- artificial turf installation (see 238990 All other specialty trade contractors)
- construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures (see 23 Construction)
- crop dusting and spraying service, with or without fertilizing (see 115110 Support activities for crop production)
- planning and designing the development of land areas for projects such as parks and other recreational areas; airports; highways; hospitals; schools; land subdivisions; and commercial, industrial and residential areas (see 541320 Landscape architectural services)
- retailing, installing and maintaining landscaping materials, such as trees, shrubs and plants (see 444220 Nursery stores and garden centres)

56174 Carpet and upholstery cleaning services

This industry comprises establishments primarily engaged in cleaning and dyeing rugs, carpets, and upholstery.

561740 Carpet and upholstery cleaning services

This Canadian industry comprises establishments primarily engaged in cleaning and dyeing rugs, carpets, and upholstery.

Exclusion(s)

- reupholstering and repairing furniture (see 811420 Reupholstery and furniture repair)

56179 Other services to buildings and dwellings

This industry comprises establishments primarily engaged in providing services to buildings and dwellings.

561791 Duct and chimney cleaning services CAN

This Canadian industry comprises establishments primarily engaged in providing duct and furnace cleaning services, and chimney cleaning services.

561799 All other services to buildings and dwellings CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing other services to buildings and dwellings.

Illustrative example(s)

- building exterior cleaning services (except sandblasting and window cleaning)
- cedar (exterior) cleaning, preserving and repairing
- drain cleaning services
- lighting maintenance service (e.g., bulb and fuse replacement and cleaning)
- power washing building exteriors
- steam cleaning of building exteriors
- swimming pool cleaning and maintenance service

Exclusion(s)

- providing care and maintenance of lawns (see 561730 Landscaping services)
- providing janitorial services (see 561722 Janitorial services (except window cleaning))
- providing pest control for lawns (see 561730 Landscaping services)
- providing window cleaning services (see 561721 Window cleaning services)
- sandblasting building exteriors (see 23 Construction)

5619 Other support services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing day-to-day support services.

56191 Packaging and labelling services

This industry comprises establishments primarily engaged in packaging client-owned materials. The packaging service may include the labelling or imprinting of the package.

561910 Packaging and labelling services

This Canadian industry comprises establishments primarily engaged in packaging client-owned materials.

Inclusion(s)

- labelling or imprinting of packages

Exclusion(s)

- packing and crating incidental to transportation (see 488990 Other support activities for transportation)
- providing warehousing services as well as packaging or other logistics services (see 4931 Warehousing and storage)

56192 Convention and trade show organizers

This industry comprises establishments primarily engaged in organizing, promoting and supporting conventions and trade shows, whether or not they operate the facilities in which these events take place.

561920 Convention and trade show organizers

This Canadian industry comprises establishments primarily engaged in organizing, promoting and supporting conventions and trade shows, whether or not they operate the facilities in which these events take place.

Exclusion(s)

- promoting and presenting artistic and sporting events (see 7113 Promoters (presenters) of performing arts, sports and similar events)

56199 All other support services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing support services.

561990 All other support services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing support services.

Illustrative example(s)

- auctioneering services, on a commission or fee basis, not done on own facilities (except collectable and tobacco)
- commercial fire-fighting on contract, other than forestry or public
- meter reading services (e.g., water, gas, electricity), contract
- motor vehicle licences, issuer, private franchise
- water softening and conditioning services

Exclusion(s)

- collectable currencies auctioning, merchant wholesalers (see 418990 All other merchant wholesalers)
- inspection or weighing service connected to truck transportation (see 488490 Other support activities for road transportation)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- packaging and labelling services (see 561910 Packaging and labelling services)
- providing business support services (see 5614 Business support services)
- providing employment services (see 5613 Employment services)
- providing security and investigation services (see 5616 Investigation and security services)
- providing services to buildings and other structures (see 5617 Services to buildings and dwellings)
- providing travel arrangement and reservation services (see 5615 Travel arrangement and reservation services)
- tobacco auctioning, merchant wholesalers (see 411190 Other farm product merchant wholesalers)

562 Waste management and remediation services

This subsector comprises establishments primarily engaged in providing waste management services, such as waste collection, treatment and disposal services; environmental remediation services; and septic tank pumping services. Material recovery facilities are also included.

Exclusion(s)

- establishments that use recyclable materials as inputs to a manufacturing process (see 31-33 Manufacturing)
- wholesalers of recyclable materials, including those engaged in the grinding of plastic or recovery of rubber from tires without further processing (see 4181 Recyclable material merchant wholesalers)

5621 Waste collection US

This industry group comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area. Establishments engaged in hazardous waste collection may be responsible for treating and packaging the waste for transport. Waste transfer stations are also included.

56211 Waste collection US

This industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area. Establishments engaged in hazardous waste collection may be responsible for treating and packaging the waste for transport. Waste transfer stations are also included.

562110 Waste collection CAN

This Canadian industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area.

Inclusion(s)

- treating and packaging hazardous waste for transport
- waste transfer stations

Illustrative example(s)

- dead stock removal services
- dump trucking of non-hazardous construction rubble, with collection or disposal
- garbage collection
- non hazardous recyclable material, collection
- recyclable material (e.g., glass, metal, oils, paper), collection

Exclusion(s)

- long distance transportation of bulk liquids waste without waste collection (see 484231 Bulk liquids trucking, long distance)
- long distance transportation of dry bulk waste without waste collection (see 484232 Dry bulk materials trucking, long distance)

5622 Waste treatment and disposal US

This industry group comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste. Establishments that integrate the collection, treatment and disposal of waste are also included.

56221 Waste treatment and disposal US

This industry comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste. Establishments that integrate the collection, treatment and disposal of waste are also included.

562210 Waste treatment and disposal CAN

This Canadian industry comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste.

Inclusion(s)

- integrating the collection, treatment and disposal of waste

Illustrative example(s)

- garbage disposal by incinerator, combustor or landfill
- garbage dump operation
- hazardous or non hazardous waste material treatment and disposal sites
- incinerator operation, hazardous or non-hazardous waste
- radioactive waste disposal and treatment

Exclusion(s)

- composting (see 325314 Mixed fertilizer manufacturing)

5629 Remediation and other waste management services US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in waste management activities, such as the remediation and clean-up of contaminated sites, the operation of material recovery facilities, and the cleaning of septic tanks.

56291 Remediation services US

This industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water. Establishments primarily engaged in integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation, are also included.

562910 Remediation services US

This Canadian industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water.

Inclusion(s)

- integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation

Exclusion(s)

- demolishing or dismantling buildings, and/or soil excavation (see 238910 Site preparation contractors)
- developing remedial action plans (see 541620 Environmental consulting services)

56292 Material recovery facilities US

This industry comprises establishments primarily engaged in operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment.

562920 Material recovery facilities US

This Canadian industry comprises establishments primarily engaged in operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment.

Exclusion(s)

- treatment and disposal of hazardous wastes, such as paints and used solvents (see 562210 Waste treatment and disposal)

56299 All other waste management services US

This industry comprises establishments, not classified to any other industry, primarily engaged in waste management activities.

562990 All other waste management services CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in waste management activities.

Illustrative example(s)

- beach maintenance and cleaning services
- cesspool cleaning services
- septic tank cleaning and pumping services
- sewer cleaning and rodding services
- sewer, storm and catch basin cleaning services
- toilets, portable, rental, leasing and pumping

61 Educational services

This sector comprises establishments primarily engaged in providing instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities and training centres. These establishments may be privately owned and operated, either for profit or not, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers who explain, tell, demonstrate, supervise and direct self-learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace or the home (through correspondence, television or other means). The lessons can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labour inputs of teachers with the requisite subject matter expertise and teaching ability.

611 Educational services

This subsector comprises establishments primarily engaged in providing instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities and training centres.

The subsector is structured according to the level and type of educational services provided. Elementary and secondary schools, community colleges, Collèges d'enseignement général et professionnel (C.E.G.E.P.s) and universities correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (and equivalent certificates) and degrees. The remaining industry groups are based on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example, ski lessons or one specific type of software.

Within the subsector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

6111 Elementary and secondary schools

This industry group comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

61111 Elementary and secondary schools US

This industry comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

611110 Elementary and secondary schools US

This Canadian industry comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

Illustrative example(s)

- boarding schools, elementary
- boarding schools, secondary
- high schools
- kindergartens
- private schools, elementary
- private schools, secondary
- school boards, elementary
- school boards, secondary
- schools for persons with physical disabilities (elementary)
- schools for persons with physical disabilities (secondary)

Exclusion(s)

- pre-school or pre-kindergarten education (see 624410 Child day-care services)

6112 Community colleges and C.E.G.E.P.s

This industry group comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

61121 Community colleges and C.E.G.E.P.s

This industry comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

611210 Community colleges and C.E.G.E.P.s US

This Canadian industry comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

Illustrative example(s)

- agriculture schools (non-university)
- college of applied arts and sciences
- college of fisheries
- college of trades and technology
- E-learning, community colleges and C.E.G.E.P.s
- engineering schools (non-university)
- land surveying institutes
- technical institute, post-secondary

Exclusion(s)

- agricultural schools, university level (see 611310 Universities)
- engineering schools, university level (see 611310 Universities)
- institutes of technology, university level (see 611310 Universities)

6113 Universities

This industry group comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

61131 Universities

This industry comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

611310 Universities US

This Canadian industry comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

Illustrative example(s)

- conservatory of music, degree-granting
- military training schools (university degree-granting)
- professional schools (e.g., dental, engineering, law, medical)
- theological colleges or seminary (degree-granting)

6114 Business schools and computer and management training

This industry group comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills; conducting training in all phases of computer activities, including computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management; and offering an array of short-duration courses and seminars for management and professional development.

61141 Business and secretarial schools

This industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills and may offer courses in basic computer skills, word processing, spreadsheets, and desktop publishing. In addition, these establishments may offer classes such as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting.

611410 Business and secretarial schools US

This Canadian industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills.

Inclusion(s)

- offering classes in office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting
- offering courses in basic computer skills, word processing, spreadsheets, and desktop publishing

Illustrative example(s)

- business and commercial schools (non-university)

- court reporting schools

Exclusion(s)

- providing business education at the degree level (see 611310 Universities)
- providing computer training (see 611420 Computer training)

61142 Computer training

This industry comprises establishments primarily engaged in conducting training in all phases of computer activities, including computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer training ^{US}

This Canadian industry comprises establishments primarily engaged in conducting training in all phases of computer activities.

Inclusion(s)

- computer instruction provided either at the establishment's facilities or at an off-site location
- training in computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management

Illustrative example(s)

- computer operator training
- computer software training

Exclusion(s)

- computer wholesaling that includes computer training (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- providing training in computer repair and maintenance (see 611510 Technical and trade schools)
- retailing computer that includes computer training (see 443144 Computer and software stores)

61143 Professional and management development training

This industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development. Training may be provided directly to individuals or through employers' training programs. Career development and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and management development training ^{US}

This Canadian industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development.

Inclusion(s)

- career development and courses customized or modified to meet the special needs of customers
- professional and management development instruction provided either at the establishment's facilities or at an off-site location
- training provided directly to individuals or through employers' training programs

Exclusion(s)

- providing human resource advisory services, but not providing training (see 541612 Human resources consulting services)
- university degree-granting (see 611310 Universities)

6115 Technical and trade schools

This industry group comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification. Vocational correspondence schools are also included.

61151 Technical and trade schools

This industry comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification. Vocational correspondence schools are also included.

611510 Technical and trade schools CAN

This Canadian industry comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification.

Inclusion(s)

- vocational correspondence schools

Illustrative example(s)

- commercial art schools
- computer repair training
- construction equipment operation schools
- cooking schools
- driver training schools (e.g., bus, heavy equipment, heavy truck)
- esthetics, cosmetology and hairdressing schools
- flight training for civilian rated aircraft
- nurses' aides schools
- police schools
- vocational apprenticeship training

Exclusion(s)

- business and secretarial training (see 611410 Business and secretarial schools)
- business schools (see 611410 Business and secretarial schools)
- computer training (see 611420 Computer training)
- correspondence school, elementary and secondary levels (see 611110 Elementary and secondary schools)
- data processing schools (see 611420 Computer training)
- industrial school, provincial government (reform school) (see 912120 Provincial correctional services)
- professional and management development training (see 611430 Professional and management development training)
- registered nurses training at the associate degree level or equivalent (see 611210 Community colleges and C.E.G.E.P.s)
- registered nurses training at the degree level (see 611310 Universities)
- secondary school education with technical and trade instruction (see 611110 Elementary and secondary schools)
- technical and trade instruction at the associate degree or equivalent level (see 611210 Community colleges and C.E.G.E.P.s)
- vocational high schools (see 611110 Elementary and secondary schools)

6116 Other schools and instruction

This industry group comprises establishments primarily engaged in providing instruction in fine arts; athletics and sports; languages; and other instruction (except academic, business, computer, management, and technical and trade instruction); and providing services, such as tutoring and exam preparation.

61161 Fine arts schools

This industry comprises establishments primarily engaged in providing instruction in fine arts, including art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography). Professional dance schools are also included.

611610 Fine arts schools US

This Canadian industry comprises establishments primarily engaged in providing instruction in fine arts.

Inclusion(s)

- art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography)
- professional dance schools

Illustrative example(s)

- art schools (except commercial)
- ballet schools
- college of fine arts
- conservatory of music (except university degree-granting)
- dance studios and schools
- music teachers, own account
- performing arts schools

Exclusion(s)

- commercial and graphic art and commercial photography instruction (see 611510 Technical and trade schools)
- commercial art schools (see 611510 Technical and trade schools)
- conservatory of music, university degree-granting (see 611310 Universities)
- fine arts instruction at the associate degree level (see 611210 Community colleges and C.E.G.E.P.s)
- fine arts instruction at the university degree level (see 611310 Universities)
- providing high school education with fine arts instruction (see 611110 Elementary and secondary schools)

61162 Athletic instruction

This industry comprises establishments primarily engaged in providing instruction in athletic activities. Included are overnight and day sports instruction camps.

611620 Athletic instruction US

This Canadian industry comprises establishments primarily engaged in providing instruction in athletic activities.

Inclusion(s)

- overnight and day sports instruction camps

Illustrative example(s)

- gymnastics and cheerleading instruction
- hockey schools
- martial arts clubs (instruction)
- riding academies and schools
- scuba and skin diving instruction
- skating instruction, ice or roller
- skiing and snowboarding instruction
- swimming instruction

Exclusion(s)

- operating overnight recreational camps, in which athletic instruction is offered as an incidental activity (see 721213 Recreational (except hunting and fishing) and vacation camps)
- operating sports and recreation facilities, in which athletic instruction is offered (see 7139 Other amusement and recreation industries)
- providing elementary or secondary education with sports instruction (see 611110 Elementary and secondary schools)
- sports instruction at the associate degree or equivalent level (see 611210 Community colleges and C.E.G.E.P.s)
- sports instruction at the degree level (see 611310 Universities)

61163 Language schools

This industry comprises establishments primarily engaged in providing courses in language instruction. These establishments offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language schools US

This Canadian industry comprises establishments primarily engaged in providing courses in language instruction. These establishments offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

Exclusion(s)

- providing associate degree or equivalent education with language instruction (see 611210 Community colleges and C.E.G.E.P.s)
- providing degree level education with language instruction (see 611310 Universities)
- providing elementary or secondary education with language instruction (see 611110 Elementary and secondary schools)
- providing translation and interpretation services (see 541930 Translation and interpretation services)

61169 All other schools and instruction

This industry comprises establishments, not classified to any other industry, primarily engaged in providing instructional services.

611690 All other schools and instruction CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing instructional services.

Illustrative example(s)

- automobile driving instruction, education or training
- public speaking schools
- speed or improvement reading courses or schools
- tutors, private

Exclusion(s)

- degree-granting bible schools, university level (see 611310 Universities)

6117 Educational support services

This industry group comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

61171 Educational support services

This industry comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

611710 Educational support services

This Canadian industry comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

Illustrative example(s)

- curriculum development, educational
- educational counselling
- educational testing services
- student exchange programs
- vocational counselling (except rehabilitation)

Exclusion(s)

- job placement services (see 561310 Employment placement agencies and executive search services)
- job training for the unemployed, underemployed, physically disabled, and persons who have a job market disadvantage because of lack of education or job skills (see 624310 Vocational rehabilitation services)
- vocational rehabilitation services (see 624310 Vocational rehabilitation services)

62 Health care and social assistance

This sector comprises establishments primarily engaged in providing health care by diagnosis and treatment, providing residential care for medical and social reasons, and providing social assistance, such as counselling, welfare, child protection, community housing and food services, vocational rehabilitation and child care, to those requiring such assistance.

621 Ambulatory health care services

This subsector comprises establishments primarily engaged in providing health care services, directly or indirectly, to ambulatory patients. Health practitioners in this subsector provide out-patient services, in which the facilities and equipment are not usually the most significant part of the production process.

6211 Offices of physicians

This industry group comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

62111 Offices of physicians

This industry comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

621110 Offices of physicians CAN

This Canadian industry comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

Illustrative example(s)

- anesthesiologists' offices
- doctors' clinics, general practice
- family physicians, general practice
- group practice, physicians
- obstetricians' offices
- ophthalmologists' offices
- osteopaths' offices
- paediatricians' offices
- plastic surgeons' offices
- psychiatrists' offices
- surgeons' offices

6212 Offices of dentists

This industry group comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

62121 Offices of dentists

This industry comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

621210 Offices of dentists US

This Canadian industry comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

Illustrative example(s)

- dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)
- dentists, group practice, offices or clinics, general practice

Exclusion(s)

- denture, artificial teeth and orthodontic appliance making (see 339110 Medical equipment and supplies manufacturing)
- impression-taking and denture-fitting by denturists (see 621390 Offices of all other health practitioners)
- teeth and gum cleaning by dental hygienists practising their profession independently (see 621390 Offices of all other health practitioners)

6213 Offices of other health practitioners

This industry group comprises establishments of health practitioners, other than physicians and dentists. Offices, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or centres.

62131 Offices of chiropractors

This industry comprises establishments primarily engaged in the private or group practice of chiropractic medicine. These practitioners provide diagnostic and therapeutic treatment of neuro-musculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities.

621310 Offices of chiropractors ^{US}

This Canadian industry comprises establishments primarily engaged in the private or group practice of chiropractic medicine. These practitioners provide diagnostic and therapeutic treatment of neuro-musculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities.

62132 Offices of optometrists

This industry comprises establishments primarily engaged in the private or group practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses and eye exercises. They may also perform those services provided by an optician, such as selling and fitting prescription eyeglasses and contact lenses.

621320 Offices of optometrists

This Canadian industry comprises establishments primarily engaged in the private or group practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses and eye exercises.

Inclusion(s)

- provision of services by an optician, such as selling and fitting prescription eyeglasses and contact lenses

Exclusion(s)

- prescription eyeglass and contact lens selling and fitting (see 446130 Optical goods stores)

62133 Offices of mental health practitioners (except physicians)

This industry comprises establishments primarily engaged in providing mental health services. Clinical psychologists, psychiatric social workers and other mental health practitioners, who do not hold a doctoral degree in medicine, are included.

621330 Offices of mental health practitioners (except physicians) ^{US}

This Canadian industry comprises establishments primarily engaged in providing mental health services. Clinical psychologists, psychiatric social workers and other mental health practitioners, who do not hold a doctoral degree in medicine, are included.

Illustrative example(s)

- psychologists' offices
- psychology social workers, offices of
- psychotherapists (except M.D.), offices of

Exclusion(s)

- providing treatment and diagnostic services by psychiatrists, psychoanalysts and psychotherapists having a doctoral degree in medicine (see 621110 Offices of physicians)

62134 Offices of physical, occupational, and speech therapists and audiologists

This industry comprises establishments primarily engaged in administering medically-prescribed physical therapy treatment; planning and administering educational, recreational and social activities designed to help patients with disabilities regain physical or mental functioning or to adapt to their disabilities; and diagnosing and treating speech, language or hearing problems.

621340 Offices of physical, occupational, and speech therapists and audiologists US

This Canadian industry comprises establishments primarily engaged in administering medically-prescribed physical therapy treatment; planning and administering educational, recreational and social activities designed to help patients with disabilities regain physical or mental functioning or to adapt to their disabilities; and diagnosing and treating speech, language or hearing problems.

Illustrative example(s)

- audiologists, offices of
- occupational therapists, offices of
- physiotherapists' offices, private practice
- speech pathologists, offices of

62139 Offices of all other health practitioners

This industry comprises establishments of health practitioners, not classified to any other industry, primarily engaged in providing health services.

621390 Offices of all other health practitioners CAN

This Canadian industry comprises establishments of health practitioners other than physicians, dentists, mental health practitioners, optometrists, chiropractors, audiologists, and physical occupational and speech therapists, primarily engaged in providing health services.

Illustrative example(s)

- acupuncturists' offices
- dental hygienists, offices of
- denturists' offices
- dieticians, offices of
- kinesiologists' office
- midwives' offices
- naturopaths' offices
- nutritionists, offices of
- orthotics, prosthetics, and pedorthics patient care offices
- podiatrists, offices and clinics of
- registered nurses' offices

Exclusion(s)

- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- office of registered and practical home health care nurses (see 621610 Home health care services)
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of optometry (see 621320 Offices of optometrists)

- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)

6214 Out-patient care centres

This industry group comprises establishments, with medical staff, primarily engaged in general out-patient care, by providing the services of a variety of health practitioners within the same establishment, and specialized out-patient services.

62141 Family planning centres

This industry comprises establishments, with medical staff, primarily engaged in providing a range of family planning services, such as contraception services, genetic and prenatal counselling, voluntary sterilization, and therapeutic and medically-indicated termination of pregnancy, on an out-patient basis.

621410 Family planning centres ^{US}

This Canadian industry comprises establishments, with medical staff, primarily engaged in providing a range of family planning services, such as contraception services, genetic and prenatal counselling, voluntary sterilization, and therapeutic and medically-indicated termination of pregnancy, on an out-patient basis.

Exclusion(s)

- physicians (see 621110 Offices of physicians)

62142 Out-patient mental health and substance abuse centres

This industry comprises establishments, with medical staff, primarily engaged in providing out-patient services related to the diagnosis and treatment of mental health disorders, and alcohol and other substance abuse. These establishments may provide a counselling staff and information regarding a wide range of mental health and substance abuse issues.

621420 Out-patient mental health and substance abuse centres ^{US}

This Canadian industry comprises establishments, with medical staff, primarily engaged in providing out-patient services related to the diagnosis and treatment of mental health disorders, and alcohol and other substance abuse.

Inclusion(s)

- provision of a counselling staff and information regarding a wide range of mental health and substance abuse issues

Illustrative example(s)

- out-patient mental health clinics
- out-patient treatment clinics for alcoholism and drug addiction
- rehabilitation clinics for alcohol and substance abuse, out-patient

62149 Other out-patient care centres

This industry comprises establishments, with medical staff, not classified to any other industry, primarily engaged in general out-patient care, which provides the services of a variety of health practitioners within the same establishment, and specialized out-patient services, such as dialysis. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

Exclusion(s)

- mental health practising (see 621330 Offices of mental health practitioners (except physicians))

- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of optometry (see 621320 Offices of optometrists)
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)

621494 Community health centres CAN

This Canadian industry comprises establishments, with medical staff, primarily engaged in general out-patient care, which provides the services of a variety of health practitioners within the same establishment. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

Illustrative example(s)

- community health centres, out-patient
- public health clinic units
- regional health services centres

Exclusion(s)

- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of optometry (see 621320 Offices of optometrists)
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)
- specialized out-patient services, not classified to any other industry, such as dialysis (see 621499 All other out-patient care centres)

621499 All other out-patient care centres CAN

This Canadian industry comprises establishments, with medical staff, not classified to any other Canadian industry, primarily engaged in providing specialized out-patient services, such as dialysis. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

Illustrative example(s)

- hearing testing service (by medical practitioners)
- kidney (renal, hemodialysis) dialysis centres
- osteoporosis centres
- respiratory therapy clinics

Exclusion(s)

- general out-patient care, which provides the services of a variety of health practitioners within the same establishment (see 621494 Community health centres)
- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)

- practice of optometry (see 621320 Offices of optometrists)
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)
- urgent medical care, hospitals (classify accordingly to the type of hospital) (see 622 Hospitals)

6215 Medical and diagnostic laboratories

This industry group comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

62151 Medical and diagnostic laboratories

This industry comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

621510 Medical and diagnostic laboratories CAN

This Canadian industry comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

Illustrative example(s)

- bacteriological laboratories, diagnostic
- biological laboratories
- dental laboratory, analysis and diagnostic
- medical laboratories (clinical)
- medical pathology laboratories
- X-ray laboratories, medical

Exclusion(s)

- grinding lenses to prescription (optical laboratories) (see 339110 Medical equipment and supplies manufacturing)
- making dentures, artificial teeth and orthodontic appliances (dental laboratories) (see 339110 Medical equipment and supplies manufacturing)
- making prescription orthopaedic or prosthetic appliances (orthopaedic laboratories) (see 339110 Medical equipment and supplies manufacturing)

6216 Home health care services

This industry group comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

62161 Home health care services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and

nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

621610 Home health care services

This Canadian industry comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

Exclusion(s)

- home health care product renting or leasing (see 532280 All other consumer goods rental)
- in-home health services provided by health practitioners primarily engaged in the independent practice of their profession (classified with the profession) (see <<<)
- non-medical home care (see 624120 Services for the elderly and persons with disabilities)
- nursing aide and services, private practice (see 621390 Offices of all other health practitioners)
- private practice home physiotherapy and occupational therapy services (see 621340 Offices of physical, occupational, and speech therapists and audiologists)

6219 Other ambulatory health care services

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing ambulatory health care services, such as ambulance services, blood banks, blood donor stations, organ banks, blood pressure screening services, hearing testing services and physical examination services, except by health practitioners.

62191 Ambulance services

This industry comprises establishments primarily engaged in the ground or air transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

621911 Ambulance (except air ambulance) services CAN

This Canadian industry comprises establishments primarily engaged in the ground transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

Exclusion(s)

- air ambulance (see 621912 Air ambulance services)

621912 Air ambulance services CAN

This Canadian industry comprises establishments primarily engaged in the air transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

62199 All other ambulatory health care services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing ambulatory health care services.

621990 All other ambulatory health care services CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing ambulatory health care services.

Illustrative example(s)

- blood banks
- blood donor stations
- eye bank
- sperm banks
- stop smoking clinic

622 Hospitals

This subsector comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment services, and specialized accommodation services to in-patients. These establishments have an organized medical staff of physicians, nurses and other health professionals, technologists and technicians. Hospitals use specialized facilities and equipment that form a significant and integral part of the production process. Hospitals may also provide a wide variety of out-patient services as a secondary activity.

6221 General medical and surgical hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients of any age with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

62211 General medical and surgical hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients of any age with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

622111 General (except paediatric) hospitals CAN

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

Illustrative example(s)

- military hospital
- veterans' hospital

Exclusion(s)

- paediatric medical facility (see 622112 Paediatric hospitals)

622112 Paediatric hospitals CAN

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing in-patient diagnostic and medical treatment to children with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

6222 Psychiatric and substance abuse hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These hospitals may provide other services, such as out-patient services and electroencephalograph services.

62221 Psychiatric and substance abuse hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These hospitals may provide other services, such as out-patient services and electroencephalograph services.

622210 Psychiatric and substance abuse hospitals US

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital.

Inclusion(s)

- provision of other services, such as out-patient services and electroencephalograph services

Illustrative example(s)

- drug addiction and alcoholism, rehabilitation hospitals
- mental hospitals

Exclusion(s)

- in-patient treatment of mental health and substance abuse illness with an emphasis on counselling rather than medical treatment (see 62322 Residential mental health and substance abuse facilities)
- residential care for persons with developmental handicaps (see 623210 Residential developmental handicap facilities)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

6223 Specialty (except psychiatric and substance abuse) hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or disabled people are included in this industry. Specialty hospitals may provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services.

62231 Specialty (except psychiatric and substance abuse) hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or disabled people are included in this industry. Specialty hospitals may provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services.

622310 Specialty (except psychiatric and substance abuse) hospitals US

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse.

Inclusion(s)

- provision of long-term care for the chronically ill
- provision of other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services
- provision of rehabilitation, restorative and adjustive services to physically-challenged or disabled people

Illustrative example(s)

- cancer hospital
- chronic disease hospitals
- extended care hospitals
- geriatric hospitals
- maternity hospitals
- nursing stations

Exclusion(s)

- diagnostic and therapeutic in-patient services for a wide variety of diseases and medical conditions (see 62211 General medical and surgical hospitals)
- diagnostic and treatment services for in-patients with psychiatric or substance abuse illnesses (see 622210 Psychiatric and substance abuse hospitals)
- in-patient nursing and rehabilitative services to persons requiring convalescence (see 623110 Nursing care facilities)
- psychiatric and substance abuse medical facility (see 622210 Psychiatric and substance abuse hospitals)
- residential care of persons with developmental handicaps (see 623210 Residential developmental handicap facilities)

623 Nursing and residential care facilities

This subsector comprises establishments primarily engaged in providing residential care combined with either nursing, supervisory or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services, with the health component being largely nursing services.

6231 Nursing care facilities

This industry group comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

62311 Nursing care facilities

This industry comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

623110 Nursing care facilities US

This Canadian industry comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

Illustrative example(s)

- convalescent homes with health care
- domiciliary care with health care
- intermediate care facilities
- nursing homes
- personal care homes with health care

Exclusion(s)

- services of psychiatric convalescent homes (see 62322 Residential mental health and substance abuse facilities)

6232 Residential developmental handicap, mental health and substance abuse facilities

This industry group comprises establishments primarily engaged in providing residential care to people with developmental handicaps, mental illnesses or substance abuse problems.

62321 Residential developmental handicap facilities

This industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental handicaps. These facilities may provide some health care, though the focus is protective supervision, room, board and counselling. This care can be provided in a group home or institutional setting. Some institutions may be referred to as hospitals for the developmentally handicapped.

623210 Residential developmental handicap facilities US

This Canadian industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental handicaps.

Inclusion(s)

- hospitals for persons with developmental disabilities
- provision of care in a group home or institutional setting
- provision of some health care, although the focus is protective supervision, room, board and counselling

Exclusion(s)

- in-patient treatment of mental health and substance abuse illnesses with an emphasis on counselling rather than medical treatment (see 62322 Residential mental health and substance abuse facilities)
- in-patient treatment of mental health and substance abuse illnesses with an emphasis on medical treatment and monitoring (see 622210 Psychiatric and substance abuse hospitals)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

62322 Residential mental health and substance abuse facilities

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, counselling and other social services. Medical services may be available but they are incidental to the counselling, mental rehabilitation and support services offered. These establishments generally provide a wide range of social services in addition to counselling.

Exclusion(s)

- in-patient treatment of mental health and substance abuse illnesses with an emphasis on medical treatment and monitoring (see 622210 Psychiatric and substance abuse hospitals)
- residential care for persons with developmental handicaps (see 623210 Residential developmental handicap facilities)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

623221 Residential substance abuse facilities CAN

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for patients with substance abuse illnesses. These establishments provide room, board, supervision, counselling and other social services. These establishments generally provide a wide range of social services in addition to counselling.

Inclusion(s)

- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with substance abuse illnesses

Illustrative example(s)

- alcoholism and drug rehabilitation centres, residential

623222 Homes for the psychiatrically disabled CAN

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health illnesses. These establishments provide room, board, supervision, counselling and other social services. These establishments generally provide a wide range of social services in addition to counselling.

Inclusion(s)

- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with mental health illnesses

Illustrative example(s)

- homes for persons with mental health related disabilities

6233 Community care facilities for the elderly

This industry group comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

62331 Community care facilities for the elderly

This industry comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

623310 Community care facilities for the elderly CAN

This Canadian industry comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

Inclusion(s)

- provision of room, board, supervision and assistance in daily living services such as housekeeping

Exclusion(s)

- in-patient nursing and rehabilitative services (see 623110 Nursing care facilities)

6239 Other residential care facilities

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing residential care, such as transition homes for women, homes for emotionally disturbed children, camps for delinquent youth, group foster homes, halfway group homes for delinquents and offenders, and orphanages.

62399 Other residential care facilities

This industry comprises establishments, not classified to any other industry, primarily engaged in providing residential care, such as transition homes for women, homes for emotionally disturbed children, camps for delinquent youth, group foster homes, halfway group homes for delinquents and offenders, and orphanages.

Exclusion(s)

- emergency shelter provision (see 624220 Community housing services)
- services of continuing care retirement communities and homes for the elderly (see 623310 Community care facilities for the elderly)
- services of developmental handicap homes (see 623210 Residential developmental handicap facilities)

623991 Transition homes for women CAN

This Canadian industry comprises establishments primarily engaged in providing extended residential care to women who have been victims of violence. These establishments provide room, board, protective supervision, counselling services and other social services.

Exclusion(s)

- providing emergency shelter of a short duration and without other services (see 624220 Community housing services)

623992 Homes for emotionally disturbed children CAN

This Canadian industry comprises establishments primarily engaged in providing residential care to children with emotional problems. These establishments provide room, board and parental-type supervision, as well as additional specialized supervision and services required by these children.

Exclusion(s)

- room and board services with supervision of a parental nature only (see 623999 All other residential care facilities)

623993 Homes for the physically handicapped or disabled CAN

This Canadian industry comprises establishments primarily engaged in providing residential care and the appropriate supervision and services to ambulatory residents with physical handicaps or disabilities, such as visual impairments.

Illustrative example(s)

- homes for the deaf or blind

623999 All other residential care facilities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing residential care.

Illustrative example(s)

- group foster homes
- halfway homes for delinquents and offenders

- homes for children in need of protection
- homes for single mothers
- orphanages (crèches)

624 Social assistance

This subsector comprises establishments primarily engaged in providing a wide variety of assistance services directly to their clients. These services do not include residential or accommodation services, except on a short-stay basis.

6241 Individual and family services

This industry group comprises establishments primarily engaged in providing non-residential social assistance services for individual and families.

62411 Child and youth services

This industry comprises establishments primarily engaged in providing non-residential social assistance services for children and youth.

624110 Child and youth services ^{US}

This Canadian industry comprises establishments primarily engaged in providing non-residential social assistance services for children and youth.

Illustrative example(s)

- adoption services
- big brother services
- big sister services
- child support services
- friendship and counselling offered to young people

Exclusion(s)

- homes for children in need of protection (see 623999 All other residential care facilities)
- providing day-care services for children (see 624410 Child day-care services)

62412 Services for the elderly and persons with disabilities

This industry comprises establishments primarily engaged in providing non-residential social assistance services to improve the quality of life for the elderly, the developmentally handicapped or persons with disabilities. These establishments provide for the welfare of these individuals in such areas as day-care, non-medical home care, social activities, group support and companionship.

624120 Services for the elderly and persons with disabilities ^{US}

This Canadian industry comprises establishments primarily engaged in providing non-residential social assistance services to improve the quality of life for the elderly, the developmentally handicapped or persons with disabilities. These establishments provide for the welfare of these individuals in such areas as day-care, non-medical home care, social activities, group support and companionship.

Illustrative example(s)

- adult day-care centres
- home-maker services
- senior citizen centres

Exclusion(s)

- job training for persons with disabilities and the developmentally handicapped (see 624310 Vocational rehabilitation services)

62419 Other individual and family services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing non-residential social assistance services for individuals and families.

624190 Other individual and family services ^{US}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing non-residential, individual and family, social assistance services.

Illustrative example(s)

- alcoholic and drug addiction self-help organizations
- crisis intervention centres
- friendship centre
- marriage (family) counselling services
- refugee services
- self-help action group

Exclusion(s)

- alcoholism rehabilitation centres, out-patient (medical treatment) (see 621420 Out-patient mental health and substance abuse centres)
- child and youth social assistance services (see 624110 Child and youth services)
- day-care services for children (see 624410 Child day-care services)
- social assistance services to the elderly and persons with disabilities (see 624120 Services for the elderly and persons with disabilities)
- social counselling services in mental health by social workers and psychologists (see 621330 Offices of mental health practitioners (except physicians))

6242 Community food and housing, and emergency and other relief services

This industry group comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy; providing short-term emergency shelter; and providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters or conflicts.

62421 Community food services

This industry comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves; collect and distribute donated food; or prepare and provide meals at fixed or mobile locations.

624210 Community food services ^{US}

This Canadian industry comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy.

Inclusion(s)

- collection and distribution of donated food
- distribution of clothing and blankets to the poor
- preparation and delivery of meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves
- preparation and provision of meals at fixed or mobile locations

Illustrative example(s)

- community meals, social services
- food banks
- meal delivery programs (e.g., meals on wheels), social services
- neighbourhood meal and soup kitchen services
- school milk program

62422 Community housing services

This industry comprises establishments primarily engaged in providing short-term shelter for victims of domestic violence, sexual assault or child abuse; temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crisis; and transitional housing for low-income individuals and families. Volunteer housing repair organizations that provide low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and that repair homes for elderly or disabled homeowners, are included in this industry.

624220 Community housing services CAN

This Canadian industry comprises establishments primarily engaged in providing short-term shelter for victims of domestic violence, sexual assault or child abuse; temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crisis; and transitional housing for low-income individuals and families.

Inclusion(s)

- provision by volunteer housing repair organization of low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and repair of homes for elderly or disabled homeowners

Exclusion(s)

- providing extended residential care to women who have been victims of violence (see 623991 Transition homes for women)

62423 Emergency and other relief services

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters.

624230 Emergency and other relief services US

This Canadian industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters.

6243 Vocational rehabilitation services

This industry group comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

62431 Vocational rehabilitation services

This industry comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

624310 Vocational rehabilitation services US

This Canadian industry comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

Illustrative example(s)

- community service employment training programs
- training services in sheltered workshops
- vocational rehabilitation counselling and training services

Exclusion(s)

- non-rehabilitative career and vocational counselling (see 611710 Educational support services)
- vocational training in high schools (see 611110 Elementary and secondary schools)
- vocational training in technical and trade schools (see 611510 Technical and trade schools)

6244 Child day-care services

This industry group comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

62441 Child day-care services

This industry comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

624410 Child day-care services US

This Canadian industry comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

Illustrative example(s)

- nursery or playschool
- pre-kindergarten or pre-school (except when part of elementary school system)

Exclusion(s)

- head start centres, formal schooling (see <<<)
- providing baby-sitting or nanny services (see 814110 Private households)
- providing kindergarten education (see 611110 Elementary and secondary schools)

71 Arts, entertainment and recreation

This sector comprises establishments primarily engaged in operating facilities or providing services to meet the cultural, entertainment and recreational interests of their patrons. These establishments produce, promote or participate in live performances, events or exhibits intended for public viewing; provide the artistic, creative and technical skills necessary for the production of artistic products and live performances; preserve and exhibit objects and sites of historical, cultural or educational interest; and operate facilities or provide services that enable patrons to participate in sports or recreational activities or pursue amusement, hobbies and leisure-time interests.

There are establishments engaged in activities related to arts and recreation that are classified in other sectors of NAICS. The most important are listed below.

Exclusion(s)

- establishments that provide both accommodation and recreational facilities, such as hunting and fishing camps, resorts and casino hotels (see 721 Accommodation services)
- motion picture theatres, libraries and archives, and publishers of newspapers, magazines, books, periodicals and computer software (see 51 Information and cultural industries)
- restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages (see 722 Food services and drinking places)
- transportation establishments providing sightseeing and pleasure cruises (see 48-49 Transportation and warehousing)

711 Performing arts, spectator sports and related industries

This subsector comprises establishments primarily engaged in producing, or organizing and promoting, live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, athletes and other entertainers. This subsector also includes independent (freelance) entertainers and artists and the establishments that manage their careers. The classification recognizes four basic processes: producing events; organizing and promoting events; managing and representing entertainers; and providing the artistic, creative and technical skills necessary for the production of artistic products and live performances.

This subsector makes a clear distinction between performing arts companies and performing artists (independents). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this subsector; however, it is difficult to implement in the case of musical groups (companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. Therefore, this subsector includes one industry that covers both musical groups and musical artists.

7111 Performing arts companies

This industry group comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists. Examples of establishments in this industry group are theatre companies, dance companies, musical groups and artists, circuses and ice-skating shows.

Exclusion(s)

- independent performing artists (see 711512 Independent actors, comedians and performers)
- organizing and promoting, but not producing, presentations of performing artists (see 7113 Promoters (presenters) of performing arts, sports and similar events)

71111 Theatre companies and dinner theatres

This industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, opera singers and other vocalists. Included are theatre companies that operate their own facilities, primarily for the staging of their own productions, as well as establishments, known as dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises. Examples of establishments in this industry are theatre companies, opera companies, musical theatre companies, community theatres, multidisciplinary theatres, puppet theatres, mime theatres and comedy troupes.

Exclusion(s)

- freelance producers and performing artists (see 711512 Independent actors, comedians and performers)
- independent musicians and vocalists (see 711130 Musical groups and artists)
- organizing and promoting, but not producing, performing arts productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- providing food and beverages for consumption on the premises and also presenting live entertainment, such as comedy clubs (except dinner theatres) (see 722 Food services and drinking places)

711111 Theatre (except musical) companies CAN

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses.

Inclusion(s)

- theatre companies that operate their own facilities, primarily for the staging of their own productions

Illustrative example(s)

- comedy troupes
- community theatres
- production of live theatrical entertainment
- repertory or stock companies, theatrical
- summer theatres (except theatre-dinner)
- theatrical companies, amateur

Exclusion(s)

- dinner theatre (see 711112 Musical theatre and opera companies)
- musical theatrical companies (see 711112 Musical theatre and opera companies)

711112 Musical theatre and opera companies CAN

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, opera singers and other vocalists.

Inclusion(s)

- dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises

71112 Dance companies

This industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers. Dance companies that operate their own facilities, primarily for the staging of their own production, are included.

711120 Dance companies US

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers.

Inclusion(s)

- dance companies that operate their own facilities, primarily for the staging of their own production

Illustrative example(s)

- ballet companies
- contemporary dance companies
- folk dance companies
- jazz dance companies

Exclusion(s)

- freelance producers and dancers (see 711512 Independent actors, comedians and performers)
- organizing and promoting, but not producing, dance productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- providing food and beverages for consumption on the premises and also presenting live dance entertainment, such as exotic dance clubs (see 722 Food services and drinking places)

71113 Musical groups and artists

This industry comprises establishments primarily engaged in producing live presentations (except musical theatre and opera) that involve the performances of musicians and/or vocalists. Establishments in this industry may consist of independent groups or individual artists.

711130 Musical groups and artists ^{US}

This Canadian industry comprises establishments primarily engaged in producing live presentations (except musical theatre and opera productions) that involve the performances of musicians and/or vocalists.

Inclusion(s)

- independent groups or individual artists

Illustrative example(s)

- bands, musical
- choirs
- drum and bugle corps (e.g., drill teams)
- music productions, live (except musical theatre)
- musical artists, independent
- musicians, independent
- orchestras
- soloists, musical, independent
- vocalist, independent

Exclusion(s)

- agents and managers for musical groups and artists (see 711411 Agents and managers for artists, entertainers and other public figures)
- freelance producers (except musical groups and artists) primary engaged in musical activities independent of a company or group (see 711512 Independent actors, comedians and performers)
- organizing and promoting, but not producing, concerts and other musical performances (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- producing theatrical, musical and opera productions (see 711112 Musical theatre and opera companies)
- providing food and beverages for consumption on the premises and also presenting live musical entertainment, such as night clubs (see 722 Food services and drinking places)

71119 Other performing arts companies

This industry comprises establishments, not classified to any other industry, primarily engaged in producing live performing arts presentations.

711190 Other performing arts companies ^{US}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in producing live performing arts presentations.

Illustrative example(s)

- carnivals, travelling show
- circuses
- ice skating shows (except theatrical)
- magic shows

Exclusion(s)

- freelance producers and independent performing artists (see 711512 Independent actors, comedians and performers)
- musical groups and independent musicians and vocalists (see 711130 Musical groups and artists)

- organizing and promoting, but not producing, ice shows, circuses and other live performing arts presentations (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- producing dance performances (see 711120 Dance companies)
- producing musicals, plays, operas, and puppet and mime shows (see 71111 Theatre companies and dinner theatres)
- providing food and beverages for consumption on the premises and also presenting live entertainment, such as cabarets (see 722 Food services and drinking places)

7112 Spectator sports

This industry group comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting sporting events before an audience. These establishments may or may not operate the facility for presenting these events. Independent professional, semi-professional or amateur athletes (in their role as athletes), and operators of race tracks are also included.

71121 Spectator sports

This industry comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting sporting events before an audience. These establishments may or may not operate the facility for presenting these events. Independent professional, semi-professional or amateur athletes (in their role of athletes), and operators of race tracks are also included.

Exclusion(s)

- operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)
- operating recreational sports and athletic clubs and leagues (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)
- promoting sports events and operating sports facilities, but not operating a sports club (see 711319 Sports stadiums and other presenters with facilities)
- promoting sports events, but not operating a sports facility or sports club (see 711329 Sports presenters and other presenters without facilities)
- providing endorsement, speaking and similar services of independent athletes (see 711512 Independent actors, comedians and performers)

711213 Horse race tracks CAN

This Canadian industry comprises establishments primarily engaged in operating horse race tracks, presenting horse racing events and related activities.

Illustrative example(s)

- harness drivers
- operation of racing horse stables, on race track site
- racehorse trainers

Exclusion(s)

- operators of auto, dog, and other race tracks (see 711214 Other racing facilities and related activities)

711214 Other racing facilities and related activities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily operating race tracks and presenting or participating in racing events, other than horse race tracks and horse racing events.

Illustrative example(s)

- automobile race tracks, operation of
- automobile racing teams
- dog racing kennels

- drag strips, operation of
- jet car race tracks, operation of
- race dogs, training
- racing teams (e.g., automobile, motorcycle, snowmobile)
- snowmobile race tracks, operation of
- snowmobile racing teams
- speedways, operation of

Exclusion(s)

- operating horse race tracks and presenting horse races (see 711213 Horse race tracks)
- presenting racing events, but not operating a race track (see 711329 Sports presenters and other presenters without facilities)

711215 Independent athletes performing before a paying audience CAN

This Canadian industry comprises of professional, semi-professional or amateur athletes primarily engaged in performing before a paying audience.

Inclusion(s)

- golf professionals
- professional boxers
- professional tennis players
- race car driver

Illustrative example(s)

- billiard players, independent
- bowlers, independent
- cyclists, independent
- figure skaters, independent
- mixed martial arts fighters
- mountain bike free riders
- skateboarders, independent
- skiers, all types, independent
- speed skaters, independent
- sports professionals, independent
- squash players, independent
- track athletes, independent
- wrestlers, independent

Exclusion(s)

- athlete, with a majority of income from endorsements (see 711512 Independent actors, comedians and performers)
- golf and tennis professionals who are primarily instructors (see 611620 Athletic instruction)
- representing or managing the careers of sports figures (see 711412 Sports agents and managers)

711217 Sports teams and clubs performing before a paying audience CAN

This Canadian industry comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting or participating in sporting events before a paying audience; and establishments primarily engaged in supporting activities for independent athletes and sports teams and clubs. The sports clubs may or may not operate the facility for presenting these events.

Illustrative example(s)

- referees
- scouts (e.g., hockey, baseball)

- sports teams or clubs, professional, semi-professional, amateur (e.g., baseball, basketball, football, hockey, soccer)
- sports timekeepers
- sports trainers, independent

Exclusion(s)

- athletic coach (see 611620 Athletic instruction)
- operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)
- operating recreational sports and athletic clubs and leagues (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)
- personal fitness trainer (see 812990 All other personal services)
- promoting sports events and operating sports facilities, but not operating a sports club (see 711319 Sports stadiums and other presenters with facilities)
- promoting sports events, but not operating a sports facility or sports club (see 711329 Sports presenters and other presenters without facilities)

7113 Promoters (presenters) of performing arts, sports and similar events

This industry group comprises establishments primarily engaged in organizing and promoting performing arts productions, sports events and similar events, such as festivals. Establishments in this industry group may operate arenas, stadiums, theatres or other related facilities, or they may present these events in facilities operated by others.

Exclusion(s)

- operating professional, semi-professional or amateur sports teams that present sporting events to the public, whether or not they operate their own facilities (see 711217 Sports teams and clubs performing before a paying audience)
- producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, whether or not they operate their own facilities (see 7111 Performing arts companies)

71131 Promoters (presenters) of performing arts, sports and similar events with facilities

This industry comprises establishments primarily engaged in operating arts, sports and mixed-use facilities, and in organizing and promoting performing arts productions, sports events and similar events, such as festivals, held in these facilities. These establishments may also rent their facilities to other promoters.

Exclusion(s)

- operating race tracks and presenting races (see 711213 Horse race tracks)
- organizing and promoting performing arts productions, sports events, and similar events, such as festivals, in facilities managed and operated by others (see 71132 Promoters (presenters) of performing arts, sports and similar events without facilities)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- owning and leasing stadiums, arenas, theatres, and other related facilities, but not producing or promoting live events held in these facilities (see 531120 Lessors of non-residential buildings (except mini-warehouses))
- producing and promoting live theatre, dance, music or other performing arts presentations in their own facilities (see 7111 Performing arts companies)
- sports teams that present their own sports events (see 711217 Sports teams and clubs performing before a paying audience)

711311 Live theatres and other performing arts presenters with facilities CAN

This Canadian industry comprises establishments primarily engaged in operating live theatres and other arts facilities, and organizing and promoting performing arts productions held in these facilities.

Inclusion(s)

- theatre festivals with facilities

Illustrative example(s)

- arts events organizers, with facilities
- arts festival promoters, with facilities
- concert organizers, with facilities
- performing arts centres, promoting events
- presenters, arts events, with their own facilities
- theatre festival promoters, with facilities
- theatre operators, promoting events

Exclusion(s)

- producing theatrical performances in own facilities, including dinner theatres and theatre festivals (see 711111 Theatre (except musical) companies)
- promoting and presenting film festivals (see 512130 Motion picture and video exhibition)

711319 Sports stadiums and other presenters with facilities CAN

This Canadian industry comprises establishments primarily engaged in operating sports stadiums and other sports facilities, and organizing and promoting sports events or similar events held in these facilities.

Inclusion(s)

- promoting and presenting sports tournaments, in their own facilities

Illustrative example(s)

- fair organizers, agricultural, with facilities
- horse show promoters, with facilities
- sports organizers and operators with facilities
- wrestling promoters, with facilities

Exclusion(s)

- operating auto and other race tracks (see 711214 Other racing facilities and related activities)
- operating horse race tracks (see 711213 Horse race tracks)
- operating sports teams that manage their own facilities (see 711217 Sports teams and clubs performing before a paying audience)

71132 Promoters (presenters) of performing arts, sports and similar events without facilities

This industry comprises establishments primarily engaged in organizing and promoting live performing arts productions, sports events, and similar events, such as festivals, in facilities operated by others.

Exclusion(s)

- operating performing arts, sports, and mixed-use facilities and organizing and promoting events, such as festivals, held in these facilities (see 71131 Promoters (presenters) of performing arts, sports and similar events with facilities)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- producing live theatre, dance, music or other theatrical presentations, in facilities operated by others (see 7111 Performing arts companies)
- sports teams that present their own events (see 711217 Sports teams and clubs performing before a paying audience)

711321 Performing arts promoters (presenters) without facilities CAN

This Canadian industry comprises establishments primarily engaged in organizing and promoting performing arts productions in facilities operated by others.

Illustrative example(s)

- arts events organizers, without facilities (except festivals)
- arts presenters, without facilities (except festivals)
- theatrical booking agencies (except motion picture)
- theatrical promoters, without facilities

Exclusion(s)

- motion picture theatrical booking agencies (see 512130 Motion picture and video exhibition)
- organizing and promoting arts festivals, without facilities, including theatrical and music festivals (see 711322 Festivals without facilities)
- producing live theatre, dance, music or other theatrical presentations, in facilities operated by others (see 7111 Performing arts companies)

711322 Festivals without facilities CAN

This Canadian industry comprises establishments primarily engaged in organizing and promoting festivals in facilities operated by others.

Illustrative example(s)

- agricultural fair promoters, without facilities
- arts (except film) festival promoters, without facilities
- community festivals, without facilities
- heritage festivals promoters, without facilities
- music festival promoters, without facilities

Exclusion(s)

- film festival promoters or organizers without facilities (see 512130 Motion picture and video exhibition)
- organizing and promoting film festivals (see 512130 Motion picture and video exhibition)
- producing theatrical festivals in their own facilities (see 711111 Theatre (except musical) companies)

711329 Sports presenters and other presenters without facilities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in organizing and promoting sports and/or other events in facilities operated by others.

Illustrative example(s)

- dog or horse show promoters, without facilities
- professional sports promoters (e.g., boxing, wrestling), without facilities
- promoters, organizers or operators of sports events, without facilities

Exclusion(s)

- sports teams that present their own events (see 711217 Sports teams and clubs performing before a paying audience)

7114 Agents and managers for artists, athletes, entertainers and other public figures

This industry group comprises establishments primarily engaged in representing or managing creative and performing artists, sports figures, entertainers, and celebrities. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

71141 Agents and managers for artists, athletes, entertainers and other public figures

This industry comprises establishments primarily engaged in representing or managing creative and performing artists, sports figures, entertainers, and celebrities. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

711411 Agents and managers for artists, entertainers and other public figures CAN

This Canadian industry comprises establishments primarily engaged in representing or managing creative and performing artists, entertainers, and other public figures. These establishments represent their clients in contract negotiations, manage or organize their client's financial affairs, and generally promote the careers of their clients.

Illustrative example(s)

- agents for theatrical talent
- agents or managers for actors and actresses
- agents or managers for artists
- agents or managers for authors
- agents or managers for celebrities
- agents or managers for entertainers
- agents or managers for models
- agents or managers for musicians
- agents or managers for public figures (except sports)
- agents or managers for speakers' bureaus
- modelling agents
- speakers' bureaus, agents or managers

Exclusion(s)

- recruiting and placing models for clients, known as model registries (see 561310 Employment placement agencies and executive search services)
- sports agents and managers (see 711412 Sports agents and managers)
- supplying models to clients (see 561320 Temporary help services)

711412 Sports agents and managers CAN

This Canadian industry comprises establishments primarily engaged in representing or managing sports figures and related support personnel. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

Illustrative example(s)

- agents or managers for athletes
- agents or managers for coaches
- agents or managers for sports figures

7115 Independent artists, writers and performers

This industry group comprises independent individuals (freelance) primarily engaged in performing in artistic productions, creating artistic and cultural works or productions, or providing technical expertise necessary for these productions. Independent celebrities, such as athletes, engaging in endorsement, speaking and similar services, are included.

71151 Independent artists, writers and performers

This industry comprises independent individuals (freelance) primarily engaged in performing in artistic productions, creating artistic and cultural works or productions, or providing technical expertise necessary for these productions. Independent celebrities, such as athletes, engaging in endorsement, speaking and similar services, are included.

Exclusion(s)

- agents and managers for artists and entertainers (see 711411 Agents and managers for artists, entertainers and other public figures)

711511 Independent visual artists and artisans CAN

This Canadian industry comprises establishments primarily engaged in creating visual art and craft works using a studio-based method of production. These works are artistic and cultural objects, designed by the producing establishment, made in small quantities, of any material. The typical labour force is an artist, artisan or craftsperson, sometimes assisted by other artists, artisans, craftspersons or apprentices.

Inclusion(s)

- conservators operating on own account and independent photojournalists

Illustrative example(s)

- artists (except commercial, medical and musical), independent
- bookbinding, artisanal
- furniture, artisanal production
- musical instruments, artisanal production
- photojournalist, freelance
- pottery, studio based production
- quilting, artisanal
- sculptors (artistic)
- sketch artists, independent
- taxidermists, independent
- Ukrainian eggs, hand-painting

Exclusion(s)

- design of clothing and jewellery, but not their production (see 541490 Other specialized design services)
- design of products, but not their production (see 541420 Industrial design services)
- graphic design, but not printing (see 541430 Graphic design services)
- independent visual artists and artisans (see 541430 Graphic design services)
- musical artists, independent (see 711130 Musical groups and artists)
- production of goods in quantity (see 31-33 Manufacturing)
- production of non-durable goods, such as baked goods, soaps, lotions, creams, etc., in small batches (see 31-33 Manufacturing)
- providing commercial and medical illustration services (see 541430 Graphic design services)

711512 Independent actors, comedians and performers CAN

This Canadian industry comprises independent individuals (freelance) primarily engaged in performing in artistic and cultural productions, or providing technical expertise necessary for these works.

Inclusion(s)

- independent celebrities, such as athletes, engaged in endorsement, speaking and similar services as well as independent radio and television journalists

Illustrative example(s)

- celebrity spokesperson, independent
- comedians, independent
- disc jockey, independent
- journalists, radio and television, independent
- models, independent
- motion picture directors, independent
- stage sets, erecting and dismantling

Exclusion(s)

- independent musicians and vocalists (see 711130 Musical groups and artists)

711513 Independent writers and authors CAN

This Canadian industry comprises independent individuals (freelance) primarily engaged in creating artistic and cultural literary works, technical writing or copywriting.

Inclusion(s)

- independent print journalists

Illustrative example(s)

- freelance journalist
- journalists, print, independent
- newspaper columnists, independent
- playwrights, independent
- reporters, independent
- song writers, independent

712 Heritage institutions

This subsector comprises establishments primarily engaged in preserving and exhibiting objects, sites and natural wonders of historical, cultural and educational value.

7121 Heritage institutions

This industry group comprises establishments primarily engaged in preserving and exhibiting objects, sites and natural wonders of historical, cultural and educational value.

71211 Museums

This industry comprises establishments primarily engaged in acquiring, conserving, interpreting, and exhibiting collections of objects of historical, cultural and educational value.

712111 Non-commercial art museums and galleries CAN

This Canadian industry comprises establishments primarily engaged in acquiring, researching, conserving, interpreting, and exhibiting art to the public.

Inclusion(s)

- art museums and art galleries with permanent collections

Illustrative example(s)

- contemporary and fine art museums

Exclusion(s)

- art galleries, retail (see 453920 Art dealers)
- commercial art galleries and art dealers who operate primarily for the sale of art objects (see 453920 Art dealers)

712115 History and science museums CAN

This Canadian industry comprises establishments primarily engaged in acquiring, conserving, interpreting, exhibiting and making accessible to the public, objects of historical and cultural value.

Illustrative example(s)

- human history museums
- military museums

- science and technology museums

712119 Other museums CAN

This Canadian industry comprises establishments primarily engaged in the operation of exhibits, except non-commercial art museums and galleries, and history and science museums.

Illustrative example(s)

- planetariums
- sports hall of fame
- wax museums

71212 Historic and heritage sites

This industry comprises establishments primarily engaged in maintaining, protecting and making accessible for public viewing, sites, buildings, forts or communities that illustrate events or persons of particular historical interest.

712120 Historic and heritage sites

This Canadian industry comprises establishments primarily engaged in maintaining, protecting and making accessible for public viewing, sites, buildings, forts or communities that illustrate events or persons of particular historical interest.

Illustrative example(s)

- archaeological sites , public display
- battlefields
- heritage villages
- historical forts

71213 Zoos and botanical gardens

This industry comprises establishments primarily engaged in constructing and maintaining displays of live plant and animal life for public viewing.

712130 Zoos and botanical gardens US

This Canadian industry comprises establishments primarily engaged in constructing and maintaining displays of live plant and animal life for public viewing.

Illustrative example(s)

- animal safari park
- aquariums
- aviaries (bird exhibit)
- petting zoos
- zoos

71219 Nature parks and other similar institutions

This industry comprises establishments, not classified to any other industry, primarily engaged in operating other heritage institutions. Establishments primarily engaged in operating, maintaining and protecting nature parks, nature reserves or conservation areas, are included.

712190 Nature parks and other similar institutions

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating other heritage institutions.

Inclusion(s)

- operating, maintaining and protecting nature parks, nature reserves or conservation areas

Illustrative example(s)

- bird sanctuaries
- caverns
- conservation areas
- national parks
- natural wonders, tourist attractions
- nature reserves
- provincial parks

713 Amusement, gambling and recreation industries

This subsector comprises establishments primarily engaged in operating recreation, amusement and gambling facilities and services. Examples of establishments in this subsector are golf courses, skiing facilities, marinas, recreational sports and fitness centres, bowling centres, amusement parks, amusement arcades and parlours, casinos, bingo halls, operators of video gaming terminals and operators of lotteries.

There are establishments engaged in amusement, gambling and recreation activities in combination with other activities that are classified in other sectors. The most important are listed below.

Exclusion(s)

- horse race tracks (see 7112 Spectator sports)
- operators of resort hotels, casino hotels, and recreation and vacation camps (see 721 Accommodation services)
- providers of sightseeing and pleasure cruises (see 487 Scenic and sightseeing transportation)

7131 Amusement parks and arcades

This industry group comprises establishments primarily engaged in operating amusement parks, amusement arcades and parlours.

Exclusion(s)

- maintaining and operating coin-operated gaming devices, such as slot machines or video gambling terminals, in places of business operated by others (see 713299 All other gambling industries)
- maintaining coin-operated amusement devices, such as juke boxes, pinball machines, and mechanical and video games, in places of business operated by others (see 713999 All other amusement and recreation industries)

71311 Amusement and theme parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 Amusement and theme parks ^{US}

This Canadian industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds.

Inclusion(s)

- leasing space to others on a concession basis

Illustrative example(s)

- amusement parks (e.g., theme parks, water parks)

Exclusion(s)

- maintaining coin-operated amusement devices (see 713120 Amusement arcades)
- operating mechanical rides on a concession basis, or in the operation of travelling carnivals (see 713999 All other amusement and recreation industries)
- operating refreshment stands on a concession basis (see 722512 Limited-service eating places)

71312 Amusement arcades

This industry comprises establishments primarily engaged in operating amusement arcades and parlours.

713120 Amusement arcades

This Canadian industry comprises establishments primarily engaged in operating amusement arcades and parlours.

Illustrative example(s)

- family fun centres
- indoor play areas
- pinball arcades
- video game arcades (except gambling machines)

Exclusion(s)

- maintaining coin-operated amusement devices, such as pinball machines and mechanical and video games, in places of business operated by others (see 713999 All other amusement and recreation industries)
- operating billiard parlours (see 713992 Other sport facilities)
- providing coin-operated gaming devices, such as slot machines or video gambling terminals, to places of business operated by others (see 713299 All other gambling industries)

7132 Gambling industries

This industry group comprises establishments primarily engaged in operating gambling facilities, such as casinos, bingo halls and video gaming terminals; or providing gambling services, such as lotteries and off-track betting.

Exclusion(s)

- operating bars and restaurants with video gaming or other gambling machines on the premises (see 722 Food services and drinking places)
- operating casino hotels (see 721120 Casino hotels)
- operating horse race tracks (see 711213 Horse race tracks)

71321 Casinos (except casino hotels)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines. These establishments often provide food and beverage services.

713210 Casinos (except casino hotels)

This Canadian industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines.

Inclusion(s)

- providing food and beverage services at casinos

Exclusion(s)

- operating bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))
- operating casino hotels (see 721120 Casino hotels)
- providing coin-operated gaming devices, such as slot machines or video gambling terminals, to places of business operated by others (see 713299 All other gambling industries)

71329 Other gambling industries

This industry comprises establishments, not classified to any other industry, primarily engaged in providing gambling services, such as lotteries, bingo games, off-track betting, and coin-operated gambling devices that are not operated in their own places of business.

Exclusion(s)

- operating bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))
- operating casino hotels (see 721120 Casino hotels)
- operating casinos (see 713210 Casinos (except casino hotels))
- operating non-gambling coin-operated amusement devices (see 713120 Amusement arcades)
- operating race tracks or presenting live racing or sporting events (see 71121 Spectator sports)

713291 Lotteries MEX

This Canadian industry comprises establishments primarily engaged in organizing lotteries and selling lottery tickets through existing retail distribution channels or directly to consumers.

Inclusion(s)

- establishments owned or operated by governments

Illustrative example(s)

- distributing lottery tickets
- lotteries, operation of
- lottery ticket sales agents or vendors (except retail stores)

Exclusion(s)

- stores that sell lottery tickets and a variety of food and convenience items (see 445120 Convenience stores)

713299 All other gambling industries MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing gambling services.

Illustrative example(s)

- bingo halls or parlours
- bookmakers
- card rooms (e.g., poker rooms)
- off-track betting parlours
- slot machines parlours

7139 Other amusement and recreation industries

This industry group comprises establishments, not classified to any other industry group, primarily engaged in operating outdoor or indoor facilities, or providing services that enable patrons to participate in sports and recreational activities. Examples of establishments in this industry group are golf courses, skiing facilities, marinas, recreational, sports and fitness centres, and bowling centres.

Exclusion(s)

- resorts in which recreational facilities are combined with lodging (see 721113 Resorts)

71391 Golf courses and country clubs

This industry comprises establishments primarily engaged in operating golf courses and country clubs that operate golf courses along with dining facilities and other recreational facilities. These establishments often provide food and beverage services, equipment rental services and golf instruction services.

713910 Golf courses and country clubs

This Canadian industry comprises establishments primarily engaged in operating golf courses and country clubs that operate golf courses along with dining facilities and other recreational facilities.

Inclusion(s)

- providing food and beverage services, equipment rental services and golf instruction services

Exclusion(s)

- operating curling clubs and driving ranges and miniature golf courses (see 713992 Other sport facilities)
- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)
- renting golf equipment, without provision of other services (see 532280 All other consumer goods rental)

71392 Skiing facilities

This industry comprises establishments primarily engaged in operating downhill and cross-country skiing areas, and equipment such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services and ski instruction services.

713920 Skiing facilities

This Canadian industry comprises establishments primarily engaged in operating downhill and cross-country skiing areas, and equipment such as ski lifts and tows.

Inclusion(s)

- providing food and beverage services, equipment rental services and ski instruction services

Exclusion(s)

- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)
- renting skiing equipment, without provision of other services (see 532280 All other consumer goods rental)

71393 Marinas

This industry comprises establishments, known as marinas, primarily engaged in operating docking and storage facilities for pleasure-craft owners, with or without related activities, such as retailing fuel and marine supplies, boat repair and maintenance, and rental services. Sailing clubs and yacht clubs that operate marinas are included.

713930 Marinas

This Canadian industry comprises establishments, known as marinas, primarily engaged in operating docking and storage facilities for pleasure-craft owners, with or without related activities, such as retailing fuel and marine supplies, boat repair and maintenance, and rental services.

Inclusion(s)

- sailing clubs and yacht clubs that operate marinas

Exclusion(s)

- operating resorts which include a marina facility (see 721113 Resorts)
- renting pleasure boats (see 532280 All other consumer goods rental)
- retailing fuel for boats (see 447190 Other gasoline stations)
- retailing marine supplies (see 441220 Motorcycle, boat and other motor vehicle dealers)

71394 Fitness and recreational sports centres

This industry comprises establishments primarily engaged in operating health clubs and similar facilities featuring exercise and other active physical fitness conditioning, or recreational sports activities, such as swimming, skating or racquet sports.

713940 Fitness and recreational sports centres US

This Canadian industry comprises establishments primarily engaged in operating health clubs and similar facilities featuring exercise and other active physical fitness conditioning, or recreational sports activities.

Illustrative example(s)

- athletic clubs, physical fitness facilities
- gymnasiums
- handball, racquetball, squash or tennis clubs
- health spas (without lodging), physical fitness
- physical fitness centres or studios
- skating rinks, ice or roller
- swimming pools
- wave pools

Exclusion(s)

- helping clients lose weight through diet control or management (see 812190 Other personal care services)
- operating health resorts and spas providing lodging (see 721113 Resorts)

71395 Bowling centres

This industry comprises establishments primarily engaged in operating bowling centres. These establishments often provide food and beverage services.

713950 Bowling centres

This Canadian industry comprises establishments primarily engaged in operating bowling centres.

Inclusion(s)

- providing food and beverage services at bowling centres

Illustrative example(s)

- bowling alleys or centres (candlepin, duckpin, five or ten pins)

Exclusion(s)

- operating lawn bowling clubs (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)

71399 Other amusement and recreation industries

This industry comprises establishments, not classified to any other industry, primarily engaged in operating recreation and amusement facilities and services. Establishments primarily engaged in maintaining non-gambling coin-operated amusement devices, in businesses operated by others, are included.

713991 Sports clubs, teams and leagues performing before a non-paying audience CAN

This Canadian industry comprises youth and recreational sport clubs, teams and leagues; and are primarily engaged in presenting or participating in sporting events before a non-paying audience.

Illustrative example(s)

- boating (rowing, sailing, canoe, kayak) clubs, without marinas
- boxing clubs
- fencing clubs
- figure skating clubs
- football clubs
- hockey clubs
- lacrosse clubs
- riding clubs
- rifle clubs
- shooting clubs
- snowmobiling clubs
- soccer clubs
- swimming clubs
- tennis and squash clubs
- yacht clubs, without marinas

Exclusion(s)

- independent athletes performing before a paying audience (see 711215 Independent athletes performing before a paying audience)
- operating fitness and recreational sports facilities (see 713940 Fitness and recreational sports centres)
- providing sports instruction (see 611620 Athletic instruction)
- sports teams and clubs performing before a paying audience (see 711217 Sports teams and clubs performing before a paying audience)

713992 Other sport facilities CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating other sport facilities not elsewhere classified.

Illustrative example(s)

- archery ranges
- ballrooms or dance halls
- billiard or pool halls
- bocce ball courts
- bungee jumping facilities
- curling rinks
- fishing piers, operation of
- go-cart tracks, recreational
- golf driving and practice ranges
- laser tag facilities

- miniature (mini putt) golf courses
- operation of outdoor adventure facilities
- paintball facilities
- ping pong parlours
- pitch and putt golf courses
- river rafting, recreational with facilities
- rock climbing facilities
- shooting ranges
- trampoline facilities
- trapshooting facilities
- zip lining facilities

Exclusion(s)

- independent sport professionals (see 711217 Sports teams and clubs performing before a paying audience)
- providing sports instruction (see 611620 Athletic instruction)
- racing facilities (see 711214 Other racing facilities and related activities)

713999 All other amusement and recreation industries CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating amusement and recreation industries.

Inclusion(s)

- maintaining non-gambling coin-operated amusement devices, in businesses operated by others

Illustrative example(s)

- amusement devices, concession operators
- amusement rides, concession operators
- carnival rides, concession operators
- day or summer camps, without overnight stay
- fishing guide services
- horse rental services, recreational
- hunting guide services
- juke box, concession operators in facilities owned by others
- nightclubs or discotheques, not serving alcoholic beverages
- nudist camps without accommodation
- observation towers, operation of
- outdoor adventure operations (e.g., white water rafting), without accommodation
- pinball machines, concession operators

Exclusion(s)

- operating amusement facilities, such as amusement and theme parks, coin-operated amusement facilities, and non-gambling coin-operated amusement devices (see 7131 Amusement parks and arcades)
- operating gambling facilities and servicing coin-operated gambling devices, or providing gambling services (see 7132 Gambling industries)
- providing sightseeing transportation (see 487 Scenic and sightseeing transportation)

72 Accommodation and food services

This sector comprises establishments primarily engaged in providing short-term lodging and complementary services to travellers, vacationers and others, in facilities such as hotels, motor hotels, resorts, motels, casino hotels, bed and breakfast accommodations, housekeeping cottages and cabins, recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of recreational and adventure camps. This sector also comprises establishments primarily engaged in preparing meals, snacks and beverages, to customer orders, for immediate consumption on and off the premises.

721 Accommodation services

This subsector comprises establishments primarily engaged in providing short-term lodging for travellers, vacationers and others. In addition to lodging, a range of other services may be provided. For example, many establishments have restaurants, while others have recreational facilities. Lodging establishments are classified in this subsector even if the provision of complementary services generates more revenues.

Establishments that operate lodging facilities primarily designed to accommodate outdoor enthusiasts, are also included in this subsector. These establishments are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

Establishments that manage short-stay accommodation establishments, such as hotels and motels, on a contractual basis are classified in this subsector if they provide both management and operating staff. These establishments are classified according to the type of facility they manage.

7211 Traveller accommodation

This industry group comprises establishments primarily engaged in providing short-term lodging in facilities such as hotels, motor hotels, resorts, motels, casino hotels, bed and breakfast homes, and housekeeping cottages and cabins. These establishments may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking and other services.

72111 Hotels (except casino hotels) and motels

This industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels, motor hotels, resort hotels and motels. These establishments may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking and other services.

721111 Hotels CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels. These establishments provide suites or guest rooms within a multi-storey or high-rise structure, accessible from the interior only, and they generally offer guests a range of complementary services and amenities, such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, and conference and convention facilities.

Illustrative example(s)

- hotel management services (i.e., providing management and operating staff to run hotel)
- hotels (except casino hotels) with integrated health spa facilities

Exclusion(s)

- apartment hotel for accommodation and lodging services (see 531111 Lessors of residential buildings and dwellings (except social housing projects))
- hotels that operate in a non-urban setting next to lakes, rivers, mountains or beaches, and that feature access to extensive indoor or outdoor leisure activities (see 721113 Resorts)
- hotels with a casino on the premises (see 721120 Casino hotels)
- residential hotels (see 531111 Lessors of residential buildings and dwellings (except social housing projects))

721112 Motor hotels CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as motor hotels. These establishments are designed to accommodate clients travelling by motor vehicle and provide short-stay suites or guest rooms within a low-rise structure, characterized by ample, convenient parking areas, interior access to rooms, and their location along major roads.

Inclusion(s)

- limited complementary services and amenities

Exclusion(s)

- similar establishments that feature exterior access to rooms and parking areas adjacent to the room entrances (see 721114 Motels)

721113 Resorts CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as resorts. These establishments feature extensive indoor and/or outdoor leisure activities on the premises on a year-round basis. Resorts are designed to accommodate vacationers and provide full-service suites and guest rooms, typically in a non-urban setting next to lakes, rivers or mountains. Establishments of this type often provide access to conference facilities.

Illustrative example(s)

- resort management services (i.e., providing management and operating staff to run resort)
- resorts with integrated health spa facilities

Exclusion(s)

- establishments integrating accommodation and recreational services in camp-like facilities (see 72121 Recreational vehicle (RV) parks and recreational camps)

721114 Motels CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as motels. These establishments are designed to accommodate clients travelling by motor vehicle, and provide short-stay suites or guest rooms, within a one or two-storey structure, characterized by exterior access to rooms and ample parking areas adjacent to the room entrances. Limited complementary services and amenities may also be provided.

Exclusion(s)

- similar establishments that feature interior access to rooms (see 721112 Motor hotels)

72112 Casino hotels

This industry comprises establishments primarily engaged in providing short-term lodging in hotel facilities with a casino on the premises. The casino operation includes table wagering games and may include other gambling activities, such as slot machines and sports betting. These establishments generally offer a range of services and amenities, such as food and beverage services, entertainment, valet parking, swimming pools, and conference and convention facilities.

721120 Casino hotels

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in hotel facilities with a casino on the premises. These establishments generally offer a range of services and amenities, such as food and beverage services, entertainment, valet parking, swimming pools, and conference and convention facilities.

Inclusion(s)

- table wagering games and other gambling activities, such as slot machines and sports betting

Exclusion(s)

- hotels and motels that provide limited gambling activities, such as slot machines, without a casino on the premises (see 72111 Hotels (except casino hotels) and motels)
- stand-alone casinos (see 713210 Casinos (except casino hotels))

72119 Other traveller accommodation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing short-term lodging.

Exclusion(s)

- providing short-term lodging in hotels with a casino on the premise (see 721120 Casino hotels)
- providing short-term lodging in hotels without casinos (see 721111 Hotels)

721191 Bed and breakfast ^{US}

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as bed and breakfast homes. Bed and breakfast homes are characterized by a highly personalized service, and usually the inclusion, in the room rate.

Inclusion(s)

- bed and breakfast homes characterized by a highly personalized service, and usually the inclusion, in the room rate, of a full breakfast, served by the owner or owner-supervised staff

721192 Housekeeping cottages and cabins ^{CAN}

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as housekeeping cottages and cabins.

Inclusion(s)

- providing access to private beaches and fishing

Exclusion(s)

- operating hunting and fishing camps (see 721212 Hunting and fishing camps)
- supplying accommodations with recreational activities organized around a particular theme (see 721213 Recreational (except hunting and fishing) and vacation camps)

721198 All other traveller accommodation ^{CAN}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing short-term lodging.

Illustrative example(s)

- accommodation services, guest houses and tourist homes
- youth hostels or tourist lodges, accommodations

7212 Recreational vehicle (RV) parks and recreational camps

This industry group comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of vacation and adventure camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

72121 Recreational vehicle (RV) parks and recreational camps

This industry comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of vacation and adventure camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

Exclusion(s)

- operating children's recreational day camps, without overnight stays (see 713999 All other amusement and recreation industries)
- operating instructional day camps, such as sports, fine arts or computer camps (see 61 Educational services)
- operating recreational facilities without accommodation (see 713 Amusement, gambling and recreation industries)
- operating residential mobile home sites (see 531190 Lessors of other real estate property)

721211 Recreational vehicle (RV) parks and campgrounds US

This Canadian industry comprises establishments primarily engaged in operating serviced or unserviced sites to accommodate campers and their equipment.

Inclusion(s)

- providing access to facilities, such as washrooms, laundry rooms, recreation halls and facilities, and stores and snack bars
- tents, tent trailers, travel trailers and recreational vehicles (RVs)

Illustrative example(s)

- accommodation services, camping grounds and trailer parks
- campground
- tourist camping park

Exclusion(s)

- operating residential mobile home sites (see 531190 Lessors of other real estate property)

721212 Hunting and fishing camps CAN

This Canadian industry comprises establishments primarily engaged in operating hunting and fishing camps.

Inclusion(s)

- providing a range of services, such as access to outpost camps or housekeeping cabins, meals and guides as well as providing transportation to the facility, and sale of food, beverages, and hunting and fishing supplies

721213 Recreational (except hunting and fishing) and vacation camps CAN

This Canadian industry comprises establishments primarily engaged in operating overnight recreational camps, such as children's camps, family vacation camps, and outdoor adventure retreats that offer trail riding, white-water rafting, hiking and similar activities.

Inclusion(s)

- providing accommodation facilities, such as cabins and fixed camp sites, and other amenities, such as food services, recreational facilities and equipment, and organized recreational activities

Illustrative example(s)

- dude ranches
- non-instructional summer camps with overnight stays
- outdoor adventure retreats (with accommodation)
- recreation camps (except fishing and hunting camps)
- wilderness camps (except hunting and fishing camps)

Exclusion(s)

- operating children's recreational day camps, without overnight stays (see 713999 All other amusement and recreation industries)

- operating instructional day camps, such as sports, fine arts or computer camps (see 61 Educational services)
- recreational, wilderness and vacation camps for fishing and hunting (see 721212 Hunting and fishing camps)

7213 Rooming and boarding houses

This industry group comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities. These establishments provide temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence. These establishments may also provide complementary services, such as housekeeping, meals and laundry services.

72131 Rooming and boarding houses

This industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities. These establishments provide temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence. These establishments may also provide complementary services, such as housekeeping, meals and laundry services.

721310 Rooming and boarding houses US

This Canadian industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities.

Inclusion(s)

- providing complementary services, such as housekeeping, meals and laundry services
- providing temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence

Illustrative example(s)

- camp, residential, for farm or other workers
- rental of furnished rooms
- residential clubs
- sorority or fraternity residential houses
- workers' camp or hostel (at work site)

722 Food services and drinking places

This subsector comprises establishments primarily engaged in preparing meals, snacks and beverages, to customer order, for immediate consumption on and off the premises. This subsector does not include food service activities that occur within establishments such as hotels, civic and social associations, amusement and recreation parks, and theatres. However, leased food-service locations in facilities such as hotels, shopping malls, airports and department stores are included. The industry groups within this subsector reflect the level and type of service provided.

Exclusion(s)

- preparing and/or delivering food for the needy (see 624210 Community food services)

7223 Special food services

This industry group comprises establishments primarily engaged in providing food services at the customer's location, at a location designated by the customer, or from a motorized vehicle or non-motorized cart.

72231 Food service contractors

This industry comprises establishments primarily engaged in supplying food services under contract for a specific period of time. Establishments providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities, are included.

722310 Food service contractors

This Canadian industry comprises establishments primarily engaged in supplying food services under contract for a specific period of time.

Inclusion(s)

- providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities

Illustrative example(s)

- cafeterias, industrial
- food services under contract for airlines, railways, institutions
- school cafeteria service

Exclusion(s)

- event caterers (see 722320 Caterers)
- food vending machine operators (see 454210 Vending machine operators)
- mobile canteens (see 722330 Mobile food services)

72232 Caterers

This industry comprises establishments primarily engaged in providing food services for events, such as graduation parties, wedding receptions and trade shows. These establishments generally have equipment and vehicles to transport meals and snacks to events and to prepare food at the event site. Caterers who own or manage permanent facilities in which they provide event-based food services are also included.

722320 Caterers

This Canadian industry comprises establishments primarily engaged in providing food services for events, such as graduation parties, wedding receptions and trade shows.

Inclusion(s)

- caterers who own or manage permanent facilities in which they provide event-based food services
- provision of equipment and vehicles to transport meals and snacks to events and to prepare food at the event site

Exclusion(s)

- industrial caterers (see 722310 Food service contractors)
- preparing and/or delivering food for the needy (see 624210 Community food services)

72233 Mobile food services

This industry comprises establishments primarily engaged in preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts.

722330 Mobile food services

This Canadian industry comprises establishments primarily engaged in preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts.

Illustrative example(s)

- chip wagon and mobile stand
- French fries, mobile
- lunch wagon
- mobile canteens, food service
- snack truck operation

Exclusion(s)

- selling a specialty snack, such as ice cream, frozen yogurt, cookies, popcorn or non-alcoholic beverages, from a permanent facility (see 722512 Limited-service eating places)
- selling fruit, vegetables and other non-prepared food items from mobile equipment (see 454390 Other direct selling establishments)

7224 Drinking places (alcoholic beverages)

This industry group comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

72241 Drinking places (alcoholic beverages)

This industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

722410 Drinking places (alcoholic beverages) ^{US}

This Canadian industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption.

Inclusion(s)

- providing limited food services

Illustrative example(s)

- bars (i.e., drinking places), alcoholic beverage
- beer parlours or taverns
- brasseries (beer gardens)
- cocktail lounges
- nightclubs

Exclusion(s)

- civic or social organizations that operate a bar for their members (see 813410 Civic and social organizations)
- drinking places that primarily serve food (see 722511 Full-service restaurants)

7225 Full-service restaurants and limited-service eating places

This industry group comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating, or who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. This industry group includes drinking places that primarily serve food.

72251 Full-service restaurants and limited-service eating places

This industry comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating, or who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. This industry includes drinking places that primarily serve food.

722511 Full-service restaurants US

This Canadian industry comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating.

Inclusion(s)

- drinking places that primarily serve food
- selling alcoholic beverages, providing take-out services, operating a bar or presenting live entertainment, in addition to serving food and beverages

Illustrative example(s)

- family restaurants (e.g., diners)
- fine-dining restaurants

Exclusion(s)

- bars, taverns, pubs and nightclubs that primarily serve alcoholic beverages (see 722410 Drinking places (alcoholic beverages))
- food service establishments in which patrons order at a counter and pay before eating (see 722512 Limited-service eating places)
- producing and presenting live theatrical productions and providing food and beverages for consumption on the premises (see 71111 Theatre companies and dinner theatres)

722512 Limited-service eating places CAN

This Canadian industry comprises establishments primarily engaged in providing food services to patrons who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. Food and drink are picked up for consumption on the premises or for take-out, or delivered to the customer's location.

Inclusion(s)

- offering a variety of food items or offering specialty snacks or non-alcoholic beverages

Illustrative example(s)

- coffee shops
- doughnut shops
- drive-in restaurants
- fast food restaurants
- ice cream parlour
- soup and sandwich shop
- take-out restaurants

Exclusion(s)

- food service establishments engaged in preparing and serving meals and snacks from motorized vehicles or non-motorized carts (see 722330 Mobile food services)
- food service establishments in which patrons order while seated and pay after eating, whether or not take-out services are provided (see 722511 Full-service restaurants)

81 Other services (except public administration)

This sector comprises establishments, not classified to any other sector, primarily engaged in repairing, or performing general or routine maintenance, on motor vehicles, machinery, equipment and other products to ensure that they work efficiently; providing personal care services, funeral services, laundry services and other services to individuals, such as pet care services and photo finishing services; organizing and promoting religious activities; supporting various causes through grant-making, advocating (promoting) various social and political causes, and promoting and defending the interests of their members. Private households are also included.

811 Repair and maintenance

This subsector comprises establishments primarily engaged in repairing and maintaining motor vehicles, machinery, equipment and other products. These establishments repair or perform general or routine maintenance on such products, to ensure they work efficiently.

Exclusion(s)

- rebuilding machinery and equipment on a factory basis (see 31-33 Manufacturing)
- repair of construction works or components (see 23 Construction)
- repairing transportation equipment at airports, seaports and other transportation facilities (see 488 Support activities for transportation)
- retailing and repair activities (e.g., automobile dealers) (see 44-45 Retail trade)

8111 Automotive repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining motor vehicles, such as cars, trucks, vans and commercial trailers.

81111 Automotive mechanical and electrical repair and maintenance

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for motor vehicles, such as engine repair and maintenance, exhaust system replacement, transmission repair and electrical system repair.

811111 General automotive repair ^{US}

This Canadian industry comprises establishments primarily engaged in providing a range of mechanical and electrical repair and maintenance services for motor vehicles, such as engine repair and maintenance, exhaust system replacement, transmission repair and electrical system repair.

Inclusion(s)

- engine repair and replacement

Illustrative example(s)

- automotive repair shop or garage, general

Exclusion(s)

- both retailing motor fuels (gasoline stations) and providing motor vehicle repair services (see 447190 Other gasoline stations)
- both retailing motor vehicles, parts and accessories and providing repair services (see 441 Motor vehicle and parts dealers)
- motorcycle repair service (see 811490 Other personal and household goods repair and maintenance)
- providing specialized automotive repair and maintenance services (see 811119 Other automotive mechanical and electrical repair and maintenance)

811112 Automotive exhaust system repair US

This Canadian industry comprises establishments primarily engaged in replacing and repairing exhaust systems in motor vehicles.

Illustrative example(s)

- motor vehicle exhaust system replacement, repair and installation services
- muffler (automotive) replacement shop, sale and installation

811119 Other automotive mechanical and electrical repair and maintenance CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized motor vehicle mechanical or electrical repair and maintenance.

Illustrative example(s)

- air-conditioning installation and repair, motor vehicle
- automotive brake repairing
- automotive springs, rebuilding and repair
- electrical repair shops, motor vehicle
- front end alignment shops, motor vehicle
- fuel system conversion, automotive
- motor vehicle suspension shops
- radiator repair shops, motor vehicle
- transmission repair and replacement, motor vehicle

Exclusion(s)

- providing a range of mechanical and electrical motor vehicle repair services (see 811111 General automotive repair)
- replacing motor vehicle exhaust systems (see 811112 Automotive exhaust system repair)

81112 Automotive body, paint, interior and glass repair

This industry comprises establishments primarily engaged in repairing, customizing and painting motor vehicle bodies, repairing and customizing motor vehicle interiors, and installing and repairing motor vehicle glass. Establishments engaged in customizing automobile, truck and van interiors for the physically disabled or other customers with special requirements are included.

811121 Automotive body, paint and interior repair and maintenance US

This Canadian industry comprises establishments primarily engaged in repairing, customizing and painting motor vehicle bodies, and repairing and customizing motor vehicle interiors.

Illustrative example(s)

- antique and classic automobile restoration
- automotive upholstery and trim shops (custom work)
- collision repair, motor vehicle
- customizing automobiles, trucks or vans
- fabrication of trailer bodies on a custom basis
- frame repair shops, automotive
- limousine conversion on a custom basis
- paint and body shops, motor vehicle
- truck or trailer body repair
- van conversions on a custom basis

Exclusion(s)

- glass replacement and repair (see 811122 Automotive glass replacement shops)

- manufacturing motor vehicles and converting vehicles on a factory basis (see 336 Transportation equipment manufacturing)

811122 Automotive glass replacement shops US

This Canadian industry comprises establishments primarily engaged in replacing and repairing motor vehicle glass.

Illustrative example(s)

- automobile glass installation, replacement and repair service
- window tinting, automotive

81119 Other automotive repair and maintenance

This industry comprises establishments, not classified to any other industry, primarily engaged in providing motor vehicle repair and maintenance. Examples of establishments in this industry are oil change and lubrication shops, car washes, motor vehicle detailers, tire repair shops, and rustproofing or undercoating shops.

811192 Car washes US

This Canadian industry comprises establishments primarily engaged in washing and cleaning motor vehicles.

Illustrative example(s)

- auto detail shop
- automobile washing and polishing
- mobile wash unit (trucks, autos)
- waxing and polishing, automotive

811199 All other automotive repair and maintenance CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing motor vehicle repair and maintenance.

Illustrative example(s)

- diagnostic centres, motor vehicle
- emissions testing service, automotive, without repair
- lubrication services (quick lube shop - oil change), automotive
- tire repairing
- undercoating service, automotive

Exclusion(s)

- performing a range of mechanical and electrical repairs (see 811111 General automotive repair)
- repairing exhaust systems (see 811112 Automotive exhaust system repair)
- repairing motor vehicle bodies and interiors (see 811121 Automotive body, paint and interior repair and maintenance)
- repairing motor vehicle glass (see 811122 Automotive glass replacement shops)
- repairing transmissions (see 811119 Other automotive mechanical and electrical repair and maintenance)
- tire retreading or recapping (see 326210 Tire manufacturing)

8112 Electronic and precision equipment repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

81121 Electronic and precision equipment repair and maintenance

This industry comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

811210 Electronic and precision equipment repair and maintenance CAN

This Canadian industry comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

Illustrative example(s)

- digital camera, repairing
- electrical measuring instrument repair and calibration
- nautical and navigational instrument, repair
- precision instrument repair
- repair and maintenance of computers and related equipment
- repair of industrial process control equipment and instruments
- stereo equipment (including automotive), repair service
- television repair shops

Exclusion(s)

- installing and repairing locks (see 561622 Locksmiths)
- retailing new electronics and also providing repair services (see 443143 Appliance, television and other electronics stores)
- rewinding armatures and rebuilding electric motors (see 335312 Motor and generator manufacturing)

8113 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

81131 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance

This industry comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance US

This Canadian industry comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

Illustrative example(s)

- construction machinery and equipment, repair
- fire extinguishers, servicing and repairing
- industrial equipment and machinery, repair and maintenance
- motor repair, electric
- reconditioning metal drums and shipping containers
- repair of industrial cooling and refrigeration equipment
- welding repair services (except construction)

Exclusion(s)

- electronic equipment repair and maintenance (see 811210 Electronic and precision equipment repair and maintenance)
- general automotive engine repair services (see 811111 General automotive repair)
- power boilers, manufacturing (see 332410 Power boiler and heat exchanger manufacturing)
- repair and maintenance of motor vehicle (see 8111 Automotive repair and maintenance)
- repairing and overhauling aircraft at the factory (see 336410 Aerospace product and parts manufacturing)
- repairing and overhauling railroad engines and cars at the factory (see 336510 Railroad rolling stock manufacturing)
- repairing and overhauling ships at floating dry docks (see 488390 Other support activities for water transportation)
- repairing and overhauling ships at the shipyard (see 336611 Ship building and repairing)
- repairing and servicing aircraft in a hangar (see 488190 Other support activities for air transportation)
- repairing and servicing railroad cars and engines in a railroad yard (see 488210 Support activities for rail transportation)
- repairing wooden pallets (see 321920 Wood container and pallet manufacturing)
- rewinding armatures or rebuilding electric motors (see 335312 Motor and generator manufacturing)
- service station equipment maintenance and repair (see 238299 All other building equipment contractors)

8114 Personal and household goods repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining personal and household goods, such as home and garden equipment, appliances, furniture, footwear and leather goods, garments, watches, jewellery, musical instruments, bicycles and recreational boats.

81141 Home and garden equipment and appliance repair and maintenance

This industry comprises establishments primarily engaged in repairing and maintaining home and garden equipment and household appliances. Establishments in this industry repair and maintain products such as lawnmowers, edgers, snow and leaf blowers, washing machines and clothes dryers, and refrigerators.

811411 Home and garden equipment repair and maintenance ^{US}

This Canadian industry comprises establishments primarily engaged in repairing and maintaining home and garden equipment, without retail sales of new equipment.

Illustrative example(s)

- hedge and lawn trimmers, repair service (without retail sales of new equipment)
- lawn and garden equipment, repair service (without retail sales of new equipment)
- power tools, repair (without retail sales of new equipment)
- small gas engines, repair (without retail sales of new equipment)
- snow- and leaf-blower, repair service (without retail sales of new equipment)

Exclusion(s)

- retailing new home and garden equipment (see 444 Building material and garden equipment and supplies dealers)

811412 Appliance repair and maintenance ^{US}

This Canadian industry comprises establishments primarily engaged in repairing and maintaining household appliances, without retail sales of new appliances.

Illustrative example(s)

- air-conditioner repair, self-contained units (except automotive)
- household appliances, repair
- sewing machine repair shops

Exclusion(s)

- repairing consumer electronics (see 811210 Electronic and precision equipment repair and maintenance)
- repairing motor vehicle air-conditioning equipment (see 811199 All other automotive repair and maintenance)
- retailing appliances and also providing repair services (see 443143 Appliance, television and other electronics stores)

81142 Reupholstery and furniture repair

This industry comprises establishments primarily engaged in reupholstering furniture, refinishing furniture, repairing furniture and restoring furniture, without retail sales of new furniture.

811420 Reupholstery and furniture repair

This Canadian industry comprises establishments primarily engaged in reupholstering furniture, refinishing furniture, repairing furniture and restoring furniture, without retail sales of new furniture.

Illustrative example(s)

- furniture reupholstering
- furniture stripping and refinishing
- furniture, household, repair shop
- polishing of furniture
- refinishing furniture

Exclusion(s)

- furniture retail stores (see 442110 Furniture stores)
- making furniture and cabinets on a custom basis (see 337 Furniture and related product manufacturing)
- repairing motor vehicle interiors (see 811121 Automotive body, paint and interior repair and maintenance)
- restoring museum pieces (see 711511 Independent visual artists and artisans)
- retailing upholstery materials (see 451130 Sewing, needlework and piece goods stores)

81143 Footwear and leather goods repair

This industry comprises establishments primarily engaged in repairing footwear and/or other leather or leather-like goods, such as handbags and briefcases, without retail sales of new footwear and leather goods.

811430 Footwear and leather goods repair

This Canadian industry comprises establishments primarily engaged in repairing footwear and/or other leather or leather-like goods, such as handbags and briefcases, without retail sales of new footwear and leather goods.

Illustrative example(s)

- boot and shoe repair shop
- leather goods repair shops
- luggage repair shop
- shoe repair shops

Exclusion(s)

- retailing luggage and leather goods and also providing repair services (see 448320 Luggage and leather goods stores)

81149 Other personal and household goods repair and maintenance

This industry comprises establishments, not classified to any other industry, primarily engaged in repairing and maintaining personal and household goods, without retail sales of new goods.

811490 Other personal and household goods repair and maintenance US

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in repairing and maintaining personal and household goods, without retail sales of new goods.

Illustrative example(s)

- bicycles, repairing (without retail sales of new equipment)
- clothing alteration, repair and sewing
- gunsmith shops (without retail sales of new equipment)
- jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment
- motor, outboard or inboard, repair and maintenance
- motorcycle repair service
- musical instruments (e.g., piano, organ) repairing and tuning (without retail sales of new equipment)
- repair and maintenance of motors for boats (without retail sales of new equipment)
- restoration and repair of antiques (except furniture and automobiles)
- sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)
- silverware cleaning, repairing and replating
- sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment

Exclusion(s)

- antique and classic automobile restoration (see 811121 Automotive body, paint and interior repair and maintenance)
- custom tailor shops (see 3152 Cut and sew clothing manufacturing)
- dry cleaning combined with laundry and alteration of garments (see 812320 Dry cleaning and laundry services (except coin-operated))
- operating marinas and providing a range of other services, including boat cleaning and repair (see 713930 Marinas)
- repairing footwear and leather goods (see 811430 Footwear and leather goods repair)
- repairing home and garden equipment (see 811411 Home and garden equipment repair and maintenance)
- repairing household appliances (see 811412 Appliance repair and maintenance)
- restoration and repair of antique furniture (see 811420 Reupholstery and furniture repair)
- retail sales of new equipment (see 44-45 Retail trade)
- reupholstering and repairing furniture (see 811420 Reupholstery and furniture repair)

812 Personal and laundry services

This subsector comprises establishments primarily engaged in providing personal care services, funeral services, laundry services and other services, such as pet care and photo finishing. Operators of parking facilities are also included.

8121 Personal care services US

This industry group comprises establishments primarily engaged in providing personal care services, such as hair care and esthetic services, hair replacement and scalp treatment services, massage services, diet counselling services and ear piercing services.

81211 Hair care and esthetic services US

This industry comprises establishments primarily engaged in cutting and styling hair, providing esthetic services such as manicures and pedicures, or in providing a combination of hair care and esthetic services.

812114 Barber shops CAN

This Canadian industry comprises establishments primarily engaged in providing hair care services to men.

Inclusion(s)

- hair cutting and styling, and the trimming or shaving of beards and moustaches

Exclusion(s)

- hair replacement centres (see 812190 Other personal care services)
- unisex hair salons (see 812116 Unisex hair salons)

812115 Beauty salons CAN

This Canadian industry comprises establishments primarily engaged in providing hair care services to women, providing esthetic services such as manicures and pedicures, or a combination of these services.

Illustrative example(s)

- beauty shops or parlours
- manicure and pedicure salons

Exclusion(s)

- cosmetician/esthetician schools (see 611690 All other schools and instruction)
- hair removal and hair replacement studios (see 812190 Other personal care services)
- practices of dermatologists (see 621110 Offices of physicians)
- unisex hair salons (see 812116 Unisex hair salons)

812116 Unisex hair salons CAN

This Canadian industry comprises establishments primarily engaged in cutting and styling men's or women's hair.

Inclusion(s)

- combining hair care for men or women with esthetic services

Illustrative example(s)

- barber and beauty shops, combined
- unisex hair stylist shops

81219 Other personal care services US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal care services.

812190 Other personal care services CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing personal care services.

Illustrative example(s)

- ear piercing service
- hair removal (e.g., by electrolysis)
- hair replacement service
- massage parlours
- saunas or bath houses
- scalp treatment service
- tattoo parlours
- turkish baths
- weight-reduction centres (non-medical)

Exclusion(s)

- health clubs and similar facilities featuring exercise and other active physical fitness conditioning (see 713940 Fitness and recreational sports centres)

8122 Funeral services US

This industry group comprises establishments primarily engaged in preparing the dead for burial or interment, conducting funerals, operating sites or structures reserved for the interment of human or animal remains, and cremating the dead. Examples of establishments in this industry group are funeral homes, cemeteries and crematoria.

81221 Funeral homes US

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals.

812210 Funeral homes US

This Canadian industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals.

Illustrative example(s)

- funeral parlours
- morticians or undertakers

81222 Cemeteries and crematoria US

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains, and cremating the dead.

812220 Cemeteries and crematoria US

This Canadian industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains, and cremating the dead.

Illustrative example(s)

- cemetery (e.g., human, pet)
- crematoria (e.g., human, pet)
- mausoleum
- memorial gardens (i.e., burial place)

8123 Dry cleaning and laundry services US

This industry group comprises establishments primarily engaged in providing self-service laundry and dry-cleaning facilities for public use; providing dry-cleaning and laundering services; laundering and supplying laundered uniforms, linens and other fabric items; and providing other laundry services.

81231 Coin-operated laundries and dry cleaners US

This industry comprises establishments primarily engaged in providing self-service, coin-operated laundry and dry-cleaning facilities for public use.

812310 Coin-operated laundries and dry cleaners ^{US}

This Canadian industry comprises establishments primarily engaged in providing self-service, coin-operated laundry and dry-cleaning facilities for public use.

Illustrative example(s)

- coin-operated laundry
- laundromat

81232 Dry cleaning and laundry services (except coin-operated) ^{US}

This industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, including leather. These establishments may also provide clothing repair and alteration services. Laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants, and establishments primarily engaged in cleaning, repairing and storing fur garments are also included.

812320 Dry cleaning and laundry services (except coin-operated) ^{US}

This Canadian industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, such as leather.

Inclusion(s)

- cleaning, repairing and storing fur garments
- laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants
- provision of clothing repair and alteration in addition to dry cleaning and laundry services

Illustrative example(s)

- apparel pressing service, for the trade
- fur garments, cleaning, repairing and storage
- hand laundries
- hat cleaning and blocking
- laundry and drycleaning agents
- power laundry and dry-cleaning plants (except coin-operated)
- valet service, cleaning and pressing clothing

Exclusion(s)

- operating clothing alteration and repair shops (see 811490 Other personal and household goods repair and maintenance)
- operating self-service laundry and dry-cleaning facilities (see 812310 Coin-operated laundries and dry cleaners)
- retailing fur garments, combined with cleaning, repairing or storing (see 448191 Fur stores)
- storing furs for the trade (see 493120 Refrigerated warehousing and storage)
- supplying and laundering household or commercial linens (see 812330 Linen and uniform supply)

81233 Linen and uniform supply ^{US}

This industry comprises establishments primarily engaged in supplying and laundering towels, napkins, table cloths, sheets, gowns, aprons, diapers and other linen items, for household or commercial use, typically on a contract basis. Establishments engaged in supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing are also included.

812330 Linen and uniform supply CAN

This Canadian industry comprises establishments primarily engaged in supplying and laundering towels, napkins, table cloths, sheets, gowns, aprons, diapers and other linen items, for household or commercial use, typically on a contract basis.

Inclusion(s)

- supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing

Illustrative example(s)

- diaper supply and laundering service
- flame and heat resistant clothing supply and laundering service
- linen supply and laundering service
- uniform supply and laundering service

Exclusion(s)

- renting formal wear and costumes (see 532280 All other consumer goods rental)

8129 Other personal services US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing personal services, such as pet care, photo finishing and parking services.

81291 Pet care (except veterinary) services US

This industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

812910 Pet care (except veterinary) services US

This Canadian industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

Illustrative example(s)

- animal shelters
- boarding kennel service, pet
- humane society facilities (animal shelters)
- pet grooming services
- pet sitting services
- pet training services

Exclusion(s)

- breeding and raising pets (see 115210 Support activities for animal production)
- operating animal hospitals (see 541940 Veterinary services)
- promoting animal rights (see 813310 Social advocacy organizations)

81292 Photo finishing services US

This industry comprises establishments primarily engaged in developing film and making photographic slides, prints, and enlargements.

812921 Photo finishing laboratories (except one-hour) ^{US}

This Canadian industry comprises establishments, known as commercial and professional photo finishing laboratories, primarily engaged in developing film and making photographic slides, prints, and enlargements, on a large-scale basis, typically for commercial clients; and providing specialty services not normally available from one-hour photo finishing laboratories.

Exclusion(s)

- finishing photo in one-hour (see 812922 One-hour photo finishing)
- laboratories that process film for the motion picture industry (see 512190 Post-production and other motion picture and video industries)

812922 One-hour photo finishing ^{US}

This Canadian industry comprises establishments, known as one-hour photo finishers, primarily engaged in developing film and printing still photographs, for the public, through the use of automated photo finishing equipment located in shopping malls and other convenient locations.

Inclusion(s)

- retailing photographic supplies, by one-hour photo finisher

Exclusion(s)

- coin-operated photo machines (see 812990 All other personal services)

81293 Parking lots and garages ^{US}

This industry comprises establishments primarily engaged in operating parking lots and parking garages. These establishments provide temporary parking services for motor vehicles, usually on an hourly, daily, or monthly basis.

812930 Parking lots and garages ^{US}

This Canadian industry comprises establishments primarily engaged in operating parking lots and parking garages. These establishments provide temporary parking services for motor vehicles, usually on an hourly, daily, or monthly basis.

Illustrative example(s)

- valet parking services

Exclusion(s)

- dead storage of automobiles (see 493190 Other warehousing and storage)

81299 All other personal services ^{US}

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal services.

812990 All other personal services ^{US}

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing personal services.

Illustrative example(s)

- bail bonding services
- check room service
- coin-operated service machine operation (e.g., scales, shoe shine, lockers, blood pressure)

- escort service, social
- party and wedding planning or consulting service
- personal shopping service
- psychic services (e.g., astrologers, fortune teller, palm reader)
- shoeshine service
- special occasion greeting service

Exclusion(s)

- babysitting (child care) in own home (see 624410 Child day-care services)
- churches (see 813110 Religious organizations)
- hair removal, hair replacement, massage, diet counselling, ear piercing, scalp treatments, skin treatments, sun tanning or tattooing (see 812190 Other personal care services)
- private households employing nannies or other domestics (see 814110 Private households)
- sports trainer and advisor, independent (see 711217 Sports teams and clubs performing before a paying audience)

813 Religious, grant-making, civic, and professional and similar organizations

This subsector comprises establishments primarily engaged in organizing and promoting religious activities, supporting various causes through grant-making, advocating (promoting) various social and political causes, and promoting and defending the interests of their members.

8131 Religious organizations ^{US}

This industry group comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

81311 Religious organizations ^{US}

This industry comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

813110 Religious organizations ^{US}

This Canadian industry comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

Illustrative example(s)

- bible societies
- churches
- convents (except schools)
- missions, religious organization
- places of worship
- reading rooms, promoting a religion
- retreat houses, religious
- shrines, religious

Exclusion(s)

- bingos or casinos operated by religious organizations (see 7132 Gambling industries)
- educational institutions operated by religious organizations (see 61 Educational services)
- elementary or secondary convent schools (see 611110 Elementary and secondary schools)
- health and social service institutions operated by religious organizations (see 62 Health care and social assistance)
- publishing houses operated by religious organizations (see 511 Publishing industries)
- radio and television stations operated by religious organizations (see 519130 Internet broadcasting and web search portals)

- used merchandise stores operated by religious organizations (see 453310 Used merchandise stores)

8132 Grant-making and giving services US

This industry group comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

81321 Grant-making and giving services US

This industry comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

813210 Grant-making and giving services CAN

This Canadian industry comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

Illustrative example(s)

- federated charities organizations
- grant-making foundation
- health awareness fundraising organization
- trusts (e.g., religious, educational, charitable, philanthropic), awarding grants

Exclusion(s)

- advocating social causes or issues (see 813310 Social advocacy organizations)
- health research (see 541710 Research and development in the physical, engineering and life sciences)
- managing trust investment activities, for others (see 523990 All other financial investment activities)
- political fund-raising (see 813940 Political organizations)
- raising funds on a contract or fee basis (see 561490 Other business support services)

8133 Social advocacy organizations US

This industry group comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency. Organizations of this type may also solicit contributions or sell memberships to support their activities.

81331 Social advocacy organizations US

This industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency. Organizations of this type may also solicit contributions or sell memberships to support their activities.

813310 Social advocacy organizations CAN

This Canadian industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency.

Inclusion(s)

- soliciting contributions or selling memberships for the support of their activities

Illustrative example(s)

- accident prevention association

- animal rights organizations
- antipoverty advocacy organizations
- civil liberties groups
- community action advocacy groups
- conservation advocacy groups
- public interest groups (e.g., environment, conservation, human rights, wildlife)

8134 Civic and social organizations US

This industry group comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments of this type may also operate bars and restaurants and provide other recreational services to members.

81341 Civic and social organizations US

This industry comprises establishments primarily engaged in promoting the civic and social interest of their members. Establishments of this type may also operate bars and restaurants and provide other recreational services to members.

813410 Civic and social organizations US

This Canadian industry comprises establishments primarily engaged in promoting the civic and social interest of their members.

Inclusion(s)

- operating bars and restaurants and providing other recreational services to members

Illustrative example(s)

- community association or organization
- ethnic associations
- fraternal associations or lodges, social or civic
- girl guiding organization
- historical clubs
- parent-teachers associations
- retirement associations, social
- scouting organization
- students' associations

Exclusion(s)

- automobile clubs, roadside assistance and travel services (see 561590 Other travel arrangement and reservation services)
- providing access to recreational facilities on a membership basis (see 7139 Other amusement and recreation industries)
- sorority or fraternity residential houses (see 721310 Rooming and boarding houses)

8139 Business, professional, labour and other membership organizations US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in promoting the interests of their members. Examples of establishments in this industry group are business associations, professional membership organizations, labour organizations and political organizations.

81391 Business associations US

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new goods and services, publish newsletters, develop market statistics, or sponsor quality and certification standards.

813910 Business associations US

This Canadian industry comprises establishments primarily engaged in promoting the business interests of their members.

Inclusion(s)

- conducting research on new goods and services, publishing newsletters, developing market statistics, or sponsoring quality and certification standards

Illustrative example(s)

- better business bureaus
- chambers of commerce
- growers' association
- manufacturers' associations
- real estate boards
- restaurant association
- retailers' associations
- trade associations

81392 Professional organizations US

This industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

813920 Professional organizations US

This Canadian industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

Illustrative example(s)

- architects' associations
- bar associations
- engineers' associations
- health professionals' associations
- hospital administrators' associations
- professional standards review boards

Exclusion(s)

- employees' associations, for improvement of wages and working conditions (see 813930 Labour organizations)

81393 Labour organizations US

This industry comprises establishments primarily engaged in the regulation of relations between employers and employees. These establishments negotiate with employers to improve the income and working conditions of their members.

813930 Labour organizations US

This Canadian industry comprises establishments primarily engaged in the regulation of relations between employers and employees. These establishments negotiate with employers to improve the income and working conditions of their members.

Illustrative example(s)

- employees' associations, for improvement of wages and working conditions
- federation of labour
- union organizations

81394 Political organizations US

This industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or candidates. Political groups, organized to raise funds for a political party or individual candidates, are included.

813940 Political organizations US

This Canadian industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or candidates.

Inclusion(s)

- political groups, organized to raise funds for a political party or individual candidates

Illustrative example(s)

- constituency associations, political party
- local political organization
- political action committees (PACs)
- political campaign organizations
- political organizations and clubs
- political parties
- riding association, political party

Exclusion(s)

- establishments raising funds on a contract or fee basis (see 561490 Other business support services)

81399 Other membership organizations US

This industry comprises establishments, not classified to any other industry, primarily engaged in promoting the interests of their members.

813990 Other membership organizations US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in promoting the interests of their members.

Illustrative example(s)

- art councils
- condominium (condo) owners' associations
- property owners' association
- regulatory athletic associations
- sport leagues (i.e., regulating bodies)
- tenant associations (except advocacy)

Exclusion(s)

- tenant advocacy associations (see 813310 Social advocacy organizations)

814 Private households

This subsector comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

8141 Private households

This industry group comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

81411 Private households

This industry comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

814110 Private households

This Canadian industry comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household.

Inclusion(s)

- employing individuals such as baby-sitters, nanny services, cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers

91 Public administration

This sector comprises establishments primarily engaged in activities of a governmental nature, that is, the enactment and judicial interpretation of laws and their pursuant regulations, and the administration of programs based on them. Legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and international assistance, and the administration of government programs are activities that are purely governmental in nature.

Ownership is not a criterion for classification. Government owned establishments engaged in activities that are not governmental in nature are classified to the same industry as privately owned establishments engaged in similar activities.

Government establishments may engage in a combination of governmental and non-governmental activities. When separate records are not available to separate the activities that are not governmental in nature from those that are, the establishment is classified to this sector.

911 Federal government public administration CAN

This subsector comprises establishments of the federal government primarily engaged in activities of a governmental nature, such as legislative activities, judicial activities, taxation, national defence, public order and safety, immigration services, foreign affairs and international assistance and the administration of government programs.

9111 Defence services CAN

This industry group comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

91111 Defence services CAN

This industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

911110 Defence services CAN

This Canadian industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

Illustrative example(s)

- civil defence services
- defence research board, federal government
- military bases and camps
- military defence services
- military messes, public funds (PF)
- naval base
- radar stations, defence

9112 Federal protective services CAN

This industry group comprises establishments of the federal government primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

91121 Federal courts of law CAN

This industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, including the arbitration of civil actions. Appeal boards of federal jurisdiction are included.

911210 Federal courts of law CAN

This Canadian industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, and the arbitration of civil actions.

Inclusion(s)

- appeal boards of federal jurisdiction

Illustrative example(s)

- administrative courts, federal government
- court of appeal, federal government
- Supreme Court of Canada

91122 Federal correctional services CAN

This industry comprises establishments of the federal government primarily engaged in providing the incarceration and rehabilitation services of prisons and other detention establishments.

911220 Federal correctional services CAN

This Canadian industry comprises establishments of the federal government primarily engaged in providing the incarceration and rehabilitation services of prisons and other detention establishments.

Illustrative example(s)

- detention centres, federal government
- parole services, federal government
- penitentiary services, federal government

91123 Federal police services CAN

This industry comprises establishments of the federal government primarily engaged in maintaining law and order by means of operating police forces and services.

911230 Federal police services CAN

This Canadian industry comprises establishments of the federal government primarily engaged in maintaining law and order by means of operating police forces and services.

Illustrative example(s)

- Royal Canadian Mounted Police (RCMP)

Exclusion(s)

- providing private police services (see 56161 Investigation, guard and armoured car services)

91124 Federal regulatory services CAN

This industry comprises establishments of the federal government primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

911240 Federal regulatory services CAN

This Canadian industry comprises establishments of the federal government primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

Illustrative example(s)

- occupational safety and health standards services, federal government
- regulation and inspection of agricultural products
- securities regulation commissions
- work safety and health program administration, federal government

91129 Other federal protective services CAN

This industry comprises establishments of the federal government, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other federal protective services, are included.

911290 Other federal protective services CAN

This Canadian industry comprises establishments of the federal government, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes.

Inclusion(s)

- animal or pest control activities, or other federal protective services

Illustrative example(s)

- animal quarantine service, federal government
- emergency planning services, federal government
- fishery services (e.g., inspection, protection, patrol)

9113 Federal labour, employment and immigration services CAN

This industry group comprises establishments of the federal government primarily engaged in providing services for labour, employment, immigration, citizenship and other related fields.

91131 Federal labour and employment services CAN

This industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

911310 Federal labour and employment services CAN

This Canadian industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations.

Inclusion(s)

- promoting improved working conditions and providing arbitration and conciliation services in collectives bargaining in federally regulated industries

Illustrative example(s)

- administration of human resource programs, federal government
- conciliation and mediation services, federal government
- employment services (placement counselling), federal government
- industrial relations services, federal government
- labour relations board, federal government

91132 Immigration services CAN

This industry comprises establishments of the federal government primarily engaged in promoting immigration, assisting immigrants and controlling the entry of individuals into the country.

911320 Immigration services CAN

This Canadian industry comprises establishments of the federal government primarily engaged in promoting immigration, assisting immigrants and controlling the entry of individuals into the country.

Illustrative example(s)

- deportation services
- federal immigration services
- refugee settlement, federal government
- visitor admissions services

91139 Other federal labour, employment and immigration services CAN

This industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services. Establishments primarily engaged in the registration of citizens and the promotion of citizen-oriented activities are included.

911390 Other federal labour, employment and immigration services CAN

This Canadian industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services.

Inclusion(s)

- promoting citizen-oriented activities

Illustrative example(s)

- citizenship registration services, federal government

9114 Foreign affairs and international assistance CAN

This industry group comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

91141 Foreign affairs CAN

This industry comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

911410 Foreign affairs CAN

This Canadian industry comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

Illustrative example(s)

- consular service, federal government
- diplomatic services, federal government
- embassies, federal government
- external affairs services, federal government
- international agency representation, federal
- international exchange services (scientific, academic), federal government
- missions established in foreign countries, federal government
- passport services
- state and official visits, organization of, federal government

91142 International assistance CAN

This industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

911420 International assistance CAN

This Canadian industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

Illustrative example(s)

- food aid programs, federal government
- foreign economic and social development services, federal government
- international development assistance, federal government

9119 Other federal government public administration CAN

This industry group comprises establishments of the federal government, not classified to any other industry group, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of federal programs.

91191 Other federal government public administration CAN

This industry comprises establishments of the federal government, not classified to any other industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of federal programs.

911910 Other federal government public administration CAN

This Canadian industry comprises establishments of the federal government, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of programs.

Illustrative example(s)

- air transport program, federal government
- economic and fiscal policy, federal government
- environment programs, federal government
- governor general's office
- health and medical care programs, federal government
- natural resource conservation programs, federal government
- parliament, federal government
- regional industrial development programs, federal government
- statistical agency, federal government

Exclusion(s)

- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- operating the Bank of Canada (see 521110 Monetary authorities - central bank)
- port operation (see 488310 Port and harbour operations)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)

912 Provincial and territorial public administration CAN

This subsector comprises establishments of provincial or territorial governments primarily engaged in activities of a governmental nature, such as legislative activities, judicial activities, taxation, public order and safety, and the administration of provincial or territorial government programs.

9121 Provincial protective services CAN

This industry group comprises establishments of provincial and territorial governments primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

91211 Provincial courts of law CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in rendering judgements and interpreting of the law, including the arbitration of civil actions. Appeal boards of provincial jurisdiction are included.

912110 Provincial courts of law CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in rendering judgements and interpreting of the law, also the arbitration of civil actions.

Inclusion(s)

- appeal boards of provincial jurisdiction

Illustrative example(s)

- administrative courts, provincial government
- appeal courts, provincial government
- county courts
- family courts
- probate courts
- provincial courts of law (civil and criminal)
- small claims court, provincial government

91212 Provincial correctional services CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in providing the incarceration and rehabilitation services of jails, and operating other detention establishments.

912120 Provincial correctional services CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in providing the incarceration and rehabilitation services of jails, and operating other detention establishments.

Illustrative example(s)

- correctional school, provincial government
- detention centres, provincial government
- jails, provincial government
- parole offices, provincial
- penitentiaries, provincial government
- reformatories, provincial government

91213 Provincial police services CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in maintaining law and order by means of operating police forces and services.

912130 Provincial police services CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in maintaining law and order by means of operating police forces and services.

Exclusion(s)

- providing private police services (see 56161 Investigation, guard and armoured car services)

91214 Provincial fire-fighting services CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

912140 Provincial fire-fighting services CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

Illustrative example(s)

- fire investigation service, provincial government
- fire marshal's office, provincial government
- fire prevention programs, provincial government

91215 Provincial regulatory services CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

912150 Provincial regulatory services CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

Illustrative example(s)

- alcoholic beverage control boards, provincial government
- occupational safety and health standards services, provincial government
- regulatory services, general, provincial government
- rent control agencies, provincial government

91219 Other provincial protective services CAN

This industry comprises establishments of provincial and territorial governments, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other provincial protection services, are included.

912190 Other provincial protective services CAN

This Canadian industry comprises establishments of provincial and territorial governments, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes.

Inclusion(s)

- animal or pest control activities, or other provincial protection services

Illustrative example(s)

- emergency measures organizations, provincial government
- emergency programs services, provincial government

9122 Provincial labour and employment services CAN

This industry group comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

91221 Provincial labour and employment services CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

912210 Provincial labour and employment services CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations.

Inclusion(s)

- promoting improved working conditions and providing arbitration and conciliation services in collective bargaining

Illustrative example(s)

- administration of human resource programs, provincial government
- arbitration services, provincial government
- employment counselling services, provincial government
- industrial relations services, provincial government
- mediation and conciliation services, provincial government

9129 Other provincial and territorial public administration CAN

This industry group comprises establishments of provincial and territorial governments, not classified to any other industry group, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

91291 Other provincial and territorial public administration CAN

This industry comprises establishments of provincial and territorial governments, not classified to any other industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

912910 Other provincial and territorial public administration CAN

This Canadian industry comprises establishments of provincial and territorial governments, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

Illustrative example(s)

- agriculture and forestry programs, provincial government
- energy resources programs, provincial government
- highway and transport programs, provincial government
- hospital and medical insurance plans, provincial government
- housing programs, provincial government
- interprovincial relations, provincial government
- legislative assemblies, provincial government
- lieutenant-governor's office, provincial government
- provincial-federal fiscal relations, provincial government
- public welfare assistance programs, provincial government
- revenue ministry, provincial government

- tourism development programs, provincial government

Exclusion(s)

- administration of space programs and of space program research and development funds (see 911910 Other federal government public administration)
- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)
- garbage collection and disposal (see 562 Waste management and remediation services)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- port operation (see 488310 Port and harbour operations)
- providing ambulatory health care services (see 621 Ambulatory health care services)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)
- urban transit system operation (see 485110 Urban transit systems)
- water and sewer system operation (see 2213 Water, sewage and other systems)

913 Local, municipal and regional public administration CAN

This subsector comprises establishments of local governments primarily engaged in activities of a governmental nature, such as legislative activities, taxation, public order and safety, and the administration of local government programs.

9131 Municipal protective services CAN

This industry group comprises establishments of local governments primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

91311 Municipal courts of law CAN

This industry comprises establishments of local governments primarily engaged in rendering judgements in and interpreting the law, including the arbitration of civil actions.

913110 Municipal courts of law CAN

This Canadian industry comprises establishments of local governments primarily engaged in rendering judgements in and interpreting the law.

Inclusion(s)

- arbitration of civil actions

91312 Municipal correctional services CAN

This industry comprises establishments of local governments primarily engaged in providing incarceration and rehabilitation services of jails and other detention establishments.

913120 Municipal correctional services CAN

This Canadian industry comprises establishments of local governments primarily engaged in providing incarceration and rehabilitation services of jails and other detention establishments.

Illustrative example(s)

- detention centres, municipal or local

91313 Municipal police services CAN

This industry comprises establishments of local governments primarily engaged in maintaining law and order by means of operating police forces and services.

913130 Municipal police services CAN

This Canadian industry comprises establishments of local governments primarily engaged in maintaining law and order by means of operating police forces and services.

Illustrative example(s)

- 911 emergency services
- urban community police force

Exclusion(s)

- providing private police services (see 56161 Investigation, guard and armoured car services)

91314 Municipal fire-fighting services CAN

This industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

913140 Municipal fire-fighting services CAN

This Canadian industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

Illustrative example(s)

- fire department, local government
- fire investigating service, local government
- volunteer fire-fighter

91315 Municipal regulatory services CAN

This industry comprises establishments of local governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

913150 Municipal regulatory services CAN

This Canadian industry comprises establishments of local governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

Illustrative example(s)

- city solicitor

91319 Other municipal protective services CAN

This industry comprises establishments of local governments, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities or other municipal protective services are included.

913190 Other municipal protective services CAN

This Canadian industry comprises establishments of local governments, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes.

Inclusion(s)

- animal or pest control activities or other municipal protective services

9139 Other local, municipal and regional public administration CAN

This industry group comprises establishments of local governments, not classified to any other industry group, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

91391 Other local, municipal and regional public administration CAN

This industry comprises establishments of local governments, not classified to any other industry, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

913910 Other local, municipal and regional public administration CAN

This Canadian industry comprises establishments of local governments, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

Illustrative example(s)

- city and town councils
- community development agencies, local government
- community health programs, local government
- housing programs, local government
- mayor's office
- recreation programs, municipal administration
- regional board/council, local government
- tax collection, local administration

Exclusion(s)

- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)
- garbage collection and disposal (see 562 Waste management and remediation services)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- port operation (see 488310 Port and harbour operations)
- providing ambulatory health care services (see 621 Ambulatory health care services)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)
- urban transit system operation (see 485110 Urban transit systems)
- water and sewer system operation (see 2213 Water, sewage and other systems)

914 Aboriginal public administration CAN

This subsector comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

9141 Aboriginal public administration CAN

This industry group comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

91411 Aboriginal public administration CAN

This industry comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

914110 Aboriginal public administration CAN

This Canadian industry comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

Illustrative example(s)

- Band Council
- tribe council

919 International and other extra-territorial public administration CAN

This subsector comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

9191 International and other extra-territorial public administration CAN

This industry group comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

91911 International and other extra-territorial public administration CAN

This industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

919110 International and other extra-territorial public administration CAN

This Canadian industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities.

Illustrative example(s)

- consular service, foreign government in Canada
- diplomatic service, foreign
- embassy, foreign governments in Canada
- foreign government service, office in Canada
- international monetary fund, office in Canada

- legation services, foreign government in Canada

Alphabetical Index

The Index is a list of activity descriptions, arranged in alphabetical order, with the NAICS Canada code to which each activity belongs.

For users, who wish to code businesses to NAICS Canada, coding tools with more extensive reference lists of activities are available. Enquiries should be addressed to:

Statistics Canada
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Jean Talon Bldg., 1st Floor
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Tel.: 613-951-8576
Fax: 613-951-8578
E-mail: standards@statcan.ca
Website: www.statcan.ca

9

913130 911 emergency services

A

561722 abattoir (slaughterhouse) cleaning
311611 abattoirs
541690 Aboriginal affairs advisor (technical consulting)
911910 Aboriginal affairs program, federal government
621410 abortion clinics
238990 above-ground swimming pools, residential, installation
334512 abrasion testing machines, manufacturing
339110 abrasive points, wheels and disks, dental, manufacturing
327910 abrasive product manufacturing
212323 abrasive sand mining
327910 abrasive-coated products, manufacturing
417230 abrasives merchant wholesalers
322121 absorbent paper stock, manufacturing
332420 absorbers, gas, manufacturing
334512 absorption analyzers, industrial process type (e.g., infrared), manufacturing
237310 abutment construction
315289 academic or graduation caps and gowns, cut and sewn from purchased fabric
611690 academic tutoring services
611110 academies, elementary
611110 academies, secondary
334511 acceleration indicators and systems components, aerospace type, manufacturing
325190 accelerators (i.e., basic synthetic chemicals), manufacturing
334512 accelerometers (except aerospace type), manufacturing
522220 acceptance companies
238330 access flooring, installation
517310 access-dependent VoIP services providers, facilities based
441310 accessories and parts, automobile, retail store
448150 accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail
813310 accident prevention association
624220 accommodation for family in medical crisis
721211 accommodation services, camping grounds and trailer parks
721198 accommodation services, guest houses and tourist homes
541212 accountant, professional
813920 accountants' associations
453210 accounting and legal forms, retail

417910	accounting machines merchant wholesalers
335910	accumulator batteries and parts, manufacturing
332420	accumulators (i.e., industrial pressure vessels), manufacturing
325210	acetal resins, manufacturing
325190	acetaldehyde, manufacturing
325190	acetate of lime, natural, made by distillation of wood
325190	acetic acid, manufacturing
325190	acetic anhydride, manufacturing
325190	acetin, manufacturing
325190	acetone, natural, manufacturing
325190	acetone, synthetic, manufacturing
332420	acetylene cylinders, manufacturing
333990	acetylene welding equipment, manufacturing
325120	acetylene, manufacturing
325410	acetylsalicylic acid, manufacturing
325130	acid dyes, synthetic organic, manufacturing
324110	acid oils, made in petroleum refineries
236210	acid plants, construction
562210	acid waste, collection and disposal of
334512	acidity (i.e., ph) instruments, industrial process type, manufacturing
334512	acidity (i.e., ph) instruments, laboratory analysis type, manufacturing
213118	acidizing wells, on a contract basis
418410	acids merchant wholesalers
238310	acoustical ceiling tiles and panels, installation
541330	acoustical engineering consulting and design services
238310	acoustical foam, sound barrier, installation
332329	acoustical suspension systems, metal, manufacturing
541380	acoustics testing services
512120	acquiring and reselling distribution rights to movies and videos
325190	acrolein, manufacturing
325210	acrylate rubber, manufacturing
325210	acrylate-butadiene rubber, manufacturing
326191	acrylic baths and showers manufacturing
325220	acrylic fibres and filaments, manufacturing
326114	acrylic film and unlaminated sheet, manufacturing
325210	acrylic resins, manufacturing
325210	acrylic rubber, manufacturing
325220	acrylonitrile fibres and filaments, manufacturing
325190	acrylonitrile, manufacturing
326122	acrylonitrile-butadiene-styrene (ABS) and polyvinyl chloride (PVC) pipes, manufacturing
325210	acrylonitrile-butadiene-styrene (ABS) resins, manufacturing
212398	actinolite mine
334512	actinometers, meteorological, manufacturing

325999	activated carbon and charcoal, manufacturing
325999	activated clays, earths and other mineral products, manufacturing
221210	activities of gas brokers, agents or marketers that arrange the sale of natural gas over natural gas distribution systems operated by others
911110	activities of the army, navy and air force
911110	activities of the military directly related to national defence (including administration of the military)
624120	activity centres, elderly or persons with disabilities
611690	actors and actresses mentoring
711512	actors, independent
711512	actresses, independent
541612	actuarial consulting services
621390	acupressure services
621390	acupuncturists' offices
325190	acyclic hydrocarbon, manufacturing
325110	acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
333310	adding machines (except electronic), manufacturing
417910	adding machines merchant wholesalers
333310	adding machines, electronic, manufacturing
236110	additions to residences, general contractors
236220	additions, alterations and renovations of commercial warehouses, by operative builders
236220	additions, alterations and renovations of hotels and motels, by operative builders
236210	additions, alterations and renovations of industrial buildings, by operative builders
236220	additions, alterations and renovations of industrial warehouses, by operative builders
236110	additions, alterations and renovations of multifamily buildings, by operative builders
236110	additions, alterations and renovations of residential buildings, by operative builders
236110	additions, alterations and renovations of single-family dwellings, by operative builders
236220	additions, alterations and renovations, commercial warehouses
236220	additions, alterations and renovations, commercial warehouses, by general contractors
236220	additions, alterations and renovations, hotels and motels
236220	additions, alterations and renovations, hotels and motels, by general contractors
236210	additions, alterations and renovations, industrial buildings
236220	additions, alterations and renovations, industrial warehouses

236220	additions, alterations and renovations, industrial warehouses, by general contractors
236110	additions, alterations and renovations, multifamily buildings
236110	additions, alterations and renovations, residential buildings
236110	additions, alterations and renovations, single-family dwellings
325999	additive preparations for gasoline (e.g., anti-knock preparations, detergents, gum inhibitors), manufacturing
511140	address and mailing list compilers
561490	address bar coding services
511140	address list, publishers or publishing
511140	address list, publishing and printing combined
323119	address lists, printing without publishing
417910	addressing machines merchant wholesalers
561430	addressing services
561430	addressographing services
414520	adhesive plasters merchant wholesalers
322220	adhesive tape (except medical), made from purchased materials
339110	adhesive tape, medical, manufacturing
325520	adhesives (except asphalt, dental, gypsum-based), manufacturing
418410	adhesives and sealants merchant wholesalers
325190	adipic acid esters or amines, manufacturing
325190	adipic acid, manufacturing
325190	adiponitrile, manufacturing
524291	adjustment services, insurance
911310	administration of human resource programs, federal government
912210	administration of human resource programs, provincial government
512230	administration of music copyrights for others
911910	administration of space programs and of space program research and development funds
911210	administrative courts, federal government
913110	administrative courts, municipal
912110	administrative courts, provincial government
541611	administrative management consultants
561110	administrative management services
523990	administrators of private estates
327120	adobe brick, manufacturing
624110	adoption services
325410	adrenal derivatives, uncompounded, manufacturing
325410	adrenal medicinal preparations, manufacturing
912910	adult and recreational education programs, provincial government
624120	adult day-care centres
611690	adult education and career counselling

913910	adult education program, local
611690	adult literacy programs
611110	adult primary education
611110	adult secondary education
327110	advanced/technical ceramic product, manufacturing
541810	advertising agencies
541860	advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)
541870	advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)
323119	advertising material (e.g., coupons, flyers), printing without publishing
511120	advertising periodicals, publishing
541850	advertising services, indoor or outdoor display
418990	advertising specialties merchant wholesalers
813310	advocacy groups
481215	aerial advertising, using general purpose aircraft
487990	aerial cable cars, tramways and gondola, sightseeing or scenic
333310	aerial cameras, manufacturing
115110	aerial crop dusting service using specialized aircraft
481215	aerial crop dusting, using general purpose aircraft
541360	aerial geophysical surveying and mapping
541990	aerial inspection service, pipelines
238910	aerial lift trucks and bucket trucks rental with operator (used by electric utilities or tree trimming)
541370	aerial map making, using specialized equipment
481215	aerial photographic services, using general purpose aircraft
541920	aerial photography services (i.e., photographers specializing in aerial photography (except map making))
541370	aerial surveying (except geophysical), using specialized equipment
481215	aerial surveying, using general purpose aircraft
115310	aerial water bombing service
333920	aerial work platforms, manufacturing
713940	aerobic dance centres
611620	aerobic dance instructors, independent
541370	aeronautical charting services
541330	aeronautical design services
334511	aeronautical navigational systems, electronic, manufacturing
325999	aerosol can filling, on a job order or contract basis
332431	aerosol cans, manufacturing

325999	aerosol tire inflators, manufacturing
332910	aerosol valves, metal, manufacturing
541370	aerotriangulation services
332410	aftercoolers (i.e., heat exchangers), manufacturing
325620	after-shave preparations, manufacturing
325410	agar agar for medical and biological science, manufacturing
325410	agar culture media, manufacturing
325410	agar-agar grinding, manufacturing
212398	agate mining
526989	agency fund
711411	agents for theatrical talent
711411	agents or managers for actors and actresses
711411	agents or managers for artists
711412	agents or managers for athletes
711411	agents or managers for authors
711411	agents or managers for celebrities
711412	agents or managers for coaches
711411	agents or managers for entertainers
711411	agents or managers for models
711411	agents or managers for musicians
711411	agents or managers for public figures (except sports)
711411	agents or managers for speakers' bureaus
711412	agents or managers for sports figures
416390	aggregate merchant wholesalers
333120	aggregate spreaders, manufacturing
325410	aggressins (except in vitro), manufacturing
524129	agricultural (i.e., crop and livestock) insurance
611210	agricultural and vocational college
418390	agricultural chemical dusts and sprays merchant wholesalers
418390	agricultural chemicals merchant wholesalers
419110	agricultural chemicals, business-to-business (B2B) electronic markets, wholesale
541690	agricultural consulting (technical) services
452999	agricultural co-op stores
522299	agricultural credit institutions, making loans or extending credit not for real estate financing
911910	agricultural extension services, federal government
711322	agricultural fair promoters, without facilities
419120	agricultural feeds, wholesale agents and brokers
332210	agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing
417110	agricultural implement merchant wholesalers
417110	agricultural land preparation machinery merchant wholesalers
522299	agricultural lending not for real estate financing
418390	agricultural lime merchant wholesalers
418390	agricultural limestone merchant wholesalers

212315	agricultural limestone, ground (except fertilizer)
417110	agricultural machinery and equipment merchant wholesalers
532490	agricultural machinery and equipment rental
811310	agricultural machinery and equipment repair and maintenance
811310	agricultural machinery painting, on contract
238299	agricultural machinery, installation
511120	agricultural magazines and periodicals, publishing and printing combined
511120	agricultural magazines and periodicals, publishing or publisher
418390	agricultural pesticides merchant wholesalers
115110	agricultural product sterilization service
484229	agricultural products trucking, local
531190	agricultural properties, lessors of
531190	agricultural property rental
419110	agricultural raw materials, business-to-business (B2B) electronic markets, wholesale
444220	agricultural seeds, retail
418390	agricultural soil insecticides merchant wholesalers
418390	agricultural sterilizing compounds and disinfectants merchant wholesalers
419120	agricultural supplies (except feed and seeds) and chemicals, wholesale agents and brokers
444220	agricultural supplies stores selling primarily to other business but also selling to household consumers
912910	agriculture and forestry programs, provincial government
912910	agriculture fair boards, provincial
541710	agriculture research and development laboratories
611210	agriculture schools (non-university)
541690	agrology consulting services
541690	agronomy consulting services
624110	aid to families with dependent children (afdc)
336410	aileron, aircraft, manufacturing
621912	air ambulance services
336390	air bag assemblies, manufacturing
911110	air base, military
336612	air boats, building
336340	air brake systems and parts, automotive, truck and bus, manufacturing
481214	air cargo carriers (except air courier), non-scheduled
481110	air cargo carriers (except air courier), scheduled
332439	air cargo containers, light gauge metal, manufacturing
488519	air cargo customs clearances, service
335315	air circuit breakers, manufacturing
333910	air compressors, manufacturing

332329	air cowls, sheet metal, manufacturing
333413	air curtains, manufacturing
334512	air flow controllers (except valves), air-conditioning and refrigeration, manufacturing
481214	air freight charter transportation service
488119	air freight handling at airports
481110	air freight transportation service, scheduled
325610	air fresheners, manufacturing
313230	air laid nonwoven fabrics, manufacturing
481214	air passenger carriers, non-scheduled
481110	air passenger carriers, scheduled
481214	air passenger charter transportation service
416120	air pollution control equipment and supplies merchant wholesalers
332410	air preheaters for boilers, manufacturing
333413	air purification equipment, stationary, manufacturing
335210	air purifiers, portable, manufacturing
332420	air receiver tanks, heavy gauge metal, manufacturing
336410	air scoops, aircraft, manufacturing
333413	air scrubbing systems, manufacturing
488519	air shipment customs clearances, service
711319	air show promoters, with facilities
711329	air show promoters, without facilities
238220	air system balancing and testing
481215	air taxi services
488111	air traffic control
334511	air traffic control radar systems and equipment, manufacturing
488990	air transport broker (without aircraft expenses)
911910	air transport program, federal government
238220	air vents, installation
333413	air washers (i.e., scrubbers), manufacturing
325120	air, liquid, manufacturing
487210	airboats (i.e., swamp buggies) operation, passengers
487210	airboats (i.e., swamp buggy), operation, freight
334511	airborne navigational systems, manufacturing
334220	airborne radio communications equipment, manufacturing
811119	air-conditioner repair, automotive
811412	air-conditioner repair, self-contained units (except automotive)
336390	air-conditioners, motor vehicle, manufacturing
443143	air-conditioners, portable, household, retail
333416	air-conditioning and refrigeration compressors (except motor vehicle), manufacturing
333416	air-conditioning and warm air heating combination units, manufacturing

416120	air-conditioning compressors merchant wholesalers
333416	air-conditioning condensers and condensing units, manufacturing
416120	air-conditioning condensing units merchant wholesalers
333416	air-conditioning equipment (except motor vehicle), manufacturing
416120	air-conditioning equipment (except window type units) merchant wholesalers
441310	air-conditioning equipment, automobile, sale and installation, retail
811119	air-conditioning installation and repair, motor vehicle
443143	air-conditioning room units, self-contained, retail
238220	air-conditioning systems, installation or repair
333416	air-conditioning units (e.g., window, travel trailer, motor home), manufacturing
417990	aircraft and aeronautical equipment (except electronic) merchant wholesalers
336410	aircraft arresting device systems, manufacturing
336410	aircraft assemblies, subassemblies and parts, manufacturing
336410	aircraft auxilliary parts (e.g., external fuel tanks, inflight refuelling equipment), manufacturing
333990	aircraft carrier catapults (aircraft launching gear), manufacturing
336410	aircraft control surface assemblies, manufacturing
336410	aircraft conversions (i.e., major modifications to systems or equipment)
441220	aircraft dealers, retail
811210	aircraft electrical equipment repair (except radio)
333920	aircraft engine cradles, manufacturing
334512	aircraft engine instruments, manufacturing
336410	aircraft engine overhauling or rebuilding
336310	aircraft engine pistons, piston rings, intake and exhaust valves, manufacturing
336410	aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing
417990	aircraft engines and engine parts merchant wholesalers
488190	aircraft ferrying service
811210	aircraft flight instrument repair (except electrical)
334511	aircraft flight instruments (except engine instruments), manufacturing
332113	aircraft forgings, unfinished, made from purchased iron or steel
412110	aircraft fuelling services, merchant wholesalers

336410	aircraft fuselage, wing, tail and similar assemblies, manufacturing
332311	aircraft hangars, pre-engineered, metal, manufacturing
332510	aircraft hardware, metal, manufacturing
488190	aircraft inspecting and testing at the airport
911910	aircraft inspection, government
524129	aircraft insurance
336390	aircraft internal combustion engine filters, manufacturing
561722	aircraft janitorial services
532410	aircraft leasing service (except financial) without operator
336320	aircraft lighting fixtures, manufacturing
333920	aircraft loading hoists, manufacturing
417990	aircraft merchant wholesalers
336410	aircraft or airplanes, manufacturing
488119	aircraft parking service
336410	aircraft parts (e.g., propellers, propellers blades), manufacturing
811210	aircraft radio equipment repair services
336410	aircraft rebuilding or overhauling (i.e., restoration to original design specifications)
532410	aircraft rental and leasing without operator
336410	aircraft repair services (factory basis)
336360	aircraft seats, manufacturing
336410	aircraft servicing and repairs (general repairs) performed in an aircraft assembling factory
488190	aircraft servicing, repairing and maintenance (except factory conversions and overhauls)
488119	aircraft storage at airports
314990	aircraft tie down strap assemblies (except leather), manufacturing
326210	aircraft tires, manufacturing
336410	aircraft turbines, manufacturing
611510	aircraft type rating
336410	aircraft undercarriage assemblies (i.e., landing gear), manufacturing
488190	aircraft upholstery repair
336410	airframe assemblies, for guided missiles, manufacturing
334511	airframe equipment instruments, manufacturing
561590	airline, bus or railroad ticket offices
332319	airlocks, fabricated metal plate, manufacturing
532410	airplane rental and leasing without operator
481215	airplane rental, with pilot
339930	airplanes, automobiles and trucks, toys, manufacturing
488119	airport baggage handling
488119	airport cargo handling services
488119	airport hangar rental
531190	airport leasing
485990	airport limousine service, scheduled
488119	airport operations

238210	airport runway lighting contractors
488119	airport runway maintenance service
488119	airport terminal services
334511	airspeed instruments (aeronautical), manufacturing
212395	alabaster (gypsum) mining
417320	alarm and signal systems and devices, electronic (except household smoke detectors) merchant wholesalers
416110	alarm apparatus, electric (except electronic systems) merchant wholesalers
419120	alarm apparatus, electric, wholesale agents and brokers
334512	alarm clocks, manufacturing
416110	alarm signal systems merchant wholesalers
561621	alarm system (e.g., burglar, fire, security), sale combined with installation, maintenance or monitoring
561621	alarm system monitoring
238210	alarm systems (fire, burglar), electric, installation only
334290	alarm systems and equipment, manufacturing
522111	Alberta Treasury Branches
418210	albums (photo) and scrapbooks merchant wholesalers
325190	alcohol, methyl (methanol), manufacturing
624190	alcoholic and drug addiction self-help organizations
912150	alcoholic beverage control boards, provincial government
312140	alcoholic beverages (except brandy), distilling
413220	alcoholic beverages merchant wholesalers
419120	alcoholic beverages, wholesale agents and brokers
312130	alcoholic cider, manufacturing
312140	alcoholic liquor (e.g., rum, vodka, whisky), manufacturing
623221	alcoholism and drug rehabilitation centres, residential
624190	alcoholism counselling, nonresidential (except medical treatment)
325190	aldehydes, manufacturing
413220	ale merchant wholesalers
311119	alfalfa meal, dehydrated, cubes or prepared for animals, manufacturing
418310	alfalfa merchant wholesalers
111940	alfalfa, clover, hay or timothy farming
112510	algae and seaweed farming
112510	algae and seaweed farming, freshwater
325220	alginate fibres, manufacturing
325190	alginates (e.g., calcium, potassium, sodium), manufacturing
325190	alginic acid, manufacturing
334512	alidades, surveying, manufacturing

333310	alignment and balancing equipment, motor vehicle wheel, manufacturing
324110	aliphatic (i.e., acyclic) chemicals, made in petroleum refineries
325110	aliphatic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
418410	alkalies merchant wholesalers
335910	alkaline batteries, manufacturing
325181	alkalis, manufacturing
325210	alkyd resins, manufacturing
324110	alkylates, made in petroleum refineries
416390	all materials door frames merchant wholesalers
811490	all terrain vehicles (ATV's) and snowmobiles repairing (without retail sales of new equipment)
415190	all terrain vehicles (ATVs) merchant wholesalers
441220	all terrain vehicles (ATV's), retail
325410	allergens and allergenic extracts (except diagnostic substances), manufacturing
112510	alligator production, farm raising
331420	alloying purchased copper
331490	alloying purchased non-ferrous metals (except aluminum, copper)
331490	alloying purchased precious metals
336990	all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing
336990	all-terrain vehicles parts, manufacturing
212220	alluvial gold (telluride) mining
325190	allyl alcohol, manufacturing
325210	allyl resins, manufacturing
323119	almanacs, dictionaries and encyclopedias, printing without publishing
511130	almanacs, publishing and printing combined
511130	almanacs, publishing or publishers
311990	almond pastes, manufacturing
337127	altars (except stone and concrete), manufacturing
327990	altars (stone), manufacturing
237130	alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction
621390	alternative medicine practicing
334512	alternator and generator testers, manufacturing
336320	alternators and generators, for internal combustion engines, manufacturing
334511	altimeters, aeronautical, manufacturing
212398	alum natural mining
331313	alumina (aluminum oxide), refining from bauxite
327120	alumina fused refractories, manufacturing
327110	alumina porcelain insulators, manufacturing
331313	alumina, refining into aluminum
327120	aluminous refractory cement, manufacturing

331317	aluminum alloys, billets and ingots made from purchased metals
331313	aluminum alloys, made in primary aluminum plants
416210	aluminum architectural and structural metal products merchant wholesalers
331317	aluminum bar, rod and tube blooms, made by extruding purchased aluminum
416210	aluminum bars, rods, ingots, sheets, pipes, plates merchant wholesalers
331317	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum
331313	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants
332431	aluminum cans, manufacturing
331529	aluminum castings (except die-castings), unfinished, manufacturing
325189	aluminum chloride, manufacturing
332810	aluminum coating of metal products, for the trade
331523	aluminum die-casting foundries
331523	aluminum die-castings, unfinished, manufacturing
238350	aluminum door and window installation
444190	aluminum doors and screens, retail
416390	aluminum doors merchant wholesalers
331317	aluminum flakes pastes and powder, made from purchased aluminum
331317	aluminum foil and sheet, made by flat rolling purchased aluminum
322220	aluminum foil laminates, made from purchased foil
332113	aluminum forgings, unfinished, made from purchased aluminum
331529	aluminum foundries (except die-castings)
332999	aluminum freezer foil, made from purchased foil
325189	aluminum hydroxide (i.e., alumina trihydrate), manufacturing
331313	aluminum ingot and other primary production shapes, made in primary aluminum plants
332999	aluminum ladders, manufacturing
327910	aluminum oxide (fused) abrasives, manufacturing
331313	aluminum oxide refining
236210	aluminum plant construction, general contractors
331317	aluminum plate, made from purchased aluminum
238170	aluminum siding, installation
325189	aluminum sulphate, manufacturing
331317	aluminum wire and cable, bare and uninsulated, made in wire drawing plants
331317	aluminum wire and cable, made from purchased aluminum

331317	aluminum wire products (e.g., mesh, nails, wire cloth or screening), made in drawing plants
331313	aluminum, producing from bauxite or alumina
331317	aluminum, recovering from scrap or dross
414390	aluminumware merchant wholesalers
442298	aluminumware stores, retail
813410	alumni associations or clubs
325189	alums (e.g., aluminum ammonium sulphate, aluminum potassium sulphate), manufacturing
212398	alunite mining
515110	AM radio stations
333130	amalgamators (i.e., metallurgical and mining machinery), manufacturing
417320	amateur radio communications equipment merchant wholesalers
911910	amateur sports program, federal government
713991	amateur sports teams
325920	amatols, manufacturing
212398	amblygonite mining
336211	ambulance bodies, manufacturing
621911	ambulance service, road
532120	ambulances and vans up to 3.5 tonnes, rental
415110	ambulances merchant wholesalers
336211	ambulances, assembling on purchased chassis
621110	ambulatory surgical centres
212398	amethyst mining
334512	amino acid analyzers, laboratory type, manufacturing
325210	amino resins, manufacturing
325210	amino-aldehyde resins, manufacturing
325190	aminoanthraquinone, manufacturing
325190	aminoazobenzene, manufacturing
325190	aminoazotoluene, manufacturing
325190	aminophenol, manufacturing
418410	ammonia (except fertilizer material) merchant wholesalers
325313	ammonia (i.e., anhydrous or ammonium hydroxide), manufacturing
325610	ammonia, household type, manufacturing
325313	ammonium and diammonium phosphates, manufacturing
325189	ammonium chloride, manufacturing
325189	ammonium hydroxide, manufacturing
325189	ammonium molybdate, manufacturing
325313	ammonium nitrate, manufacturing
325189	ammonium perchlorate, manufacturing
236210	ammonium plants, construction
325313	ammonium sulphate, manufacturing
325189	ammonium thiosulfate, manufacturing
339920	ammunition belts, sporting type, of all materials, manufacturing

332439	ammunition boxes, light gauge metal, manufacturing
332999	ammunition fuses, detonators and primers (i.e., more than 30 mm; more than 1.18 inch), ammunition, manufacturing
332999	ammunition, bomb and shell loading and assembling plants
332999	ammunition, large (i.e., more than 30 mm; more than 1.18 inch) (e.g., artillery shells, tracers, grenades, mines, rockets, missile warheads, bombs), manufacturing
332999	ammunition, small (i.e., 30 mm or less; 1.18 inch or less) (e.g., bullet jackets and cores, blank and rifle cartridges, shotgun shells), manufacturing
212394	amosite, milled fibre, mining
334512	ampere-hour meters, manufacturing
325410	amphetamines, uncompounded, manufacturing
334220	amplifiers (e.g., RF power, I-F), broadcast and studio equipment, manufacturing
335990	amplifiers, magnetic, pulse and maser, manufacturing
443143	amplifiers, retail (except musical instruments)
414210	amplifiers, speakers and related sound equipment merchant wholesalers
419120	amusement and sporting goods, wholesale agents and brokers
713120	amusement device (except gambling) parlours, coin-operated
713120	amusement devices (except gambling), operated in own facilities
713999	amusement devices, concession operators
811310	amusement equipment, repair
339990	amusement games machine, manufacturing
417990	amusement park equipment merchant wholesalers
713110	amusement parks (e.g., theme parks, water parks)
713999	amusement rides, concession operators
913910	amusement tax, local administration
325190	amyl acetate, manufacturing
621110	anaesthetists' offices
334110	analog computers, manufacturing
417930	analytical instruments (e.g., photometers, spectrographs, chromatographic) merchant wholesalers
334512	analyzers for testing electrical characteristics, manufacturing
334512	analyzers, industrial process control type, manufacturing
237990	anchored earth retention contractors
551114	ancillary management offices for multi-location enterprises
212326	andalusite mining
332999	andirons, manufacturing

334512	anemometers, manufacturing
339110	anesthesia apparatus, manufacturing
621110	anesthesiologists' offices
325410	anesthetic preparations (general and local), manufacturing
325410	anesthetics, uncompounded, manufacturing
325410	angiourographic diagnostic preparations, manufacturing
332999	angle irons, metal, manufacturing
333519	angle rings (i.e., machine tool accessory), manufacturing
334511	angle-of-attack instrumentation, manufacturing
334511	angle-of-yaw instrumentation, manufacturing
212395	anhydrite mining
325313	anhydrous ammonia, manufacturing
311515	anhydrous butterfat manufacturing
325220	anidex fibres and filaments, manufacturing
325190	aniline, manufacturing
541940	animal ambulance services
418990	animal and vegetable oils (except cooking) merchant wholesalers
325189	animal black, manufacturing
813910	animal breeders association
112991	animal combination farming
913190	animal control services, municipal
712130	animal exhibits, live
311611	animal fats (except poultry and small game), produced in slaughtering plants
311614	animal fats and oil, rendering
311225	animal fats and oils refining from purchased fats and oils
418310	animal feed additives merchant wholesalers
311515	animal feed, dry milk products for, manufacturing
311119	animal feed, prepared (except dogs and cats), manufacturing
311611	animal feed, slaughtering animals for (except poultry and small game)
311119	animal feeds, supplements and concentrates, manufacturing
313110	animal fibre yarn, spooling, twisting or winding purchased yarn
411190	animal hair and pelts merchant wholesalers (e.g., furs, mohair, skins, wool)
414510	animal health products (e.g., vaccines, pharmaceutical products) merchant wholesalers
541940	animal hospitals
115210	animal husbandry service
524129	animal insurance
115210	animal judging service
418310	animal mineral supplements merchant wholesalers
913190	animal or pest control activities or other municipal protective services

911290	animal or pest control activities, or other federal protective services
912190	animal or pest control activities, or other provincial protection services
418990	animal or vegetable oils and greases merchant wholesalers
115210	animal pedigree service
911290	animal quarantine service, federal government
813310	animal rights organizations
712130	animal safari park
115210	animal semen collection, production and storage services
236220	animal shelter and clinic construction
812910	animal shelters
112991	animal specialty combination farm
114210	animal trapping, commercial
332999	animal traps, metal (except wire), manufacturing
336990	animal-drawn vehicles (e.g., wagons, sleighs, buggies, carriages, carts) and parts, manufacturing
711511	animated cartoon artists, independent
512110	animated film production with distribution
325999	anise oil, manufacturing
315110	anklets, hosiery or socks, knitting
325190	annato extract, manufacturing
332810	annealing metals, for the trade
332420	annealing vats, heavy gauge metal, manufacturing
711512	announcers, radio and television, independent
332991	annular or linear ball bearings, manufacturing
335920	annunciator wire and cable, insulated, manufacturing
334512	annunciators, relay and solid state types, industrial display, manufacturing
416210	anode metal merchant wholesalers
331410	anodes, for electrolytic refining, copper, manufacturing
331420	anodes, for electroplating, copper, made from purchased metals
331490	anodes, for electroplating, non-ferrous metals (except aluminum, copper), made from purchased metals
331490	anodes, for electroplating, precious metals, made from purchased metals
333248	anodizing equipment, manufacturing
332810	anodizing metals and metal products, for the trade
414510	antacid preparations merchant wholesalers
443143	antenna stores, household, retail
237130	antennas (towers), construction
238299	antennas, household type, installation
334220	antennas, receiving, manufacturing

334220	antennas, transmitting and communications, manufacturing
325190	anthracene, manufacturing
213119	anthracite mine tunnelling, on a contract basis
212114	anthracite mining
213119	anthracite mining services on a contract basis
325130	anthraquinone dyes, manufacturing
325410	antibacterial preparations, manufacturing
414510	antibiotic medicines merchant wholesalers
325410	antibiotics (e.g., tetracycline, sulpha drugs, penicillin), manufacturing
325410	anticholinergics, uncompounded, manufacturing
325410	anticonvulsants, uncompounded, manufacturing
325410	antidepressants, uncompounded, manufacturing
325999	antifreeze preparations, manufacturing
325999	anti-freeze recycling
325410	antigens, manufacturing
325410	antihistamine preparations, manufacturing
325130	antimony based pigments, manufacturing
325189	antimony oxides (except pigments), manufacturing
331410	antimony smelting and primary refining
325620	anti-perspirants, personal, manufacturing
813310	antipoverty advocacy organizations
325410	antipyretic preparations, manufacturing
811121	antique and classic automobile restoration
441120	antique autos, retail
453310	antique dealers (except motor vehicles)
811420	antique furniture refinishing
453310	antique furniture, retail
453310	antique home furnishings, retail
453310	antiques, retail
332910	anti-scald bath and shower valves, manufacturing
325999	anti-scaling compounds, manufacturing
414510	antiseptic preparations merchant wholesalers
325410	antiserums, manufacturing
316210	anti-skid, detachable, rubber-soled, footwear, manufacturing
332999	antisubmarine projectors, manufacturing
332999	antitank rocket launchers, manufacturing
418990	anti-theft products merchant wholesalers
418990	anti-theft security metal bars for windows and doors merchant wholesalers
325410	antitoxins, manufacturing
325410	antivenoms, manufacturing
332113	anvils, forged, unfinished, made from purchased iron or steel
236110	apartment building construction, by general contractors

236110	apartment building construction, by operative builders
236110	apartment building, construction
531111	apartment rental or leasing
212398	apatite mining
112910	apiaries
212326	aplite mining
331420	apparatus wire and cord, insulated, made in copper wire drawing plants
331490	apparatus wire and cord, made in non-ferrous (except aluminum, copper) wire drawing plants
448150	apparel accessory stores, men's and boys', retail
448150	apparel accessory stores, women's, retail
314990	apparel fillings (e.g., cotton mill waste, kapok), manufacturing
314990	apparel findings and trimmings, cut and sewn from materials owned by others
315990	apparel findings and trimmings, made from purchased fabric
418990	apparel labels (industrial supply) merchant wholesalers
812320	apparel pressing service, for the trade
414130	apparel trimmings merchant wholesalers
313220	apparel webbings, manufacturing
315210	apparel, men's and boys', cut and sewn from material owned by others
448120	apparel, women's (ladies), retail
315210	apparel, women's and misses' and girls', cut and sewn from materials owned by others
911210	appeal boards of federal jurisdiction
912110	appeal boards of provincial jurisdiction
912110	appeal courts, provincial government
413210	apple cider (less than 2.5% alcohol) merchant wholesalers
111330	apple orchards
312130	applejack, distilling
413150	apples merchant wholesalers
334512	appliance controls, manufacturing
335990	appliance cords (e.g., electric irons, grills, waffle irons), made from purchased material
335990	appliance extension cord sets, manufacturing
416330	appliance hardware merchant wholesalers
332510	appliance hardware, metal, manufacturing
443143	appliance parts, retail
334512	appliance regulators (except switches), manufacturing
532210	appliance rental and leasing
335930	appliance switches, manufacturing
334512	appliance timers, manufacturing
335990	appliance wiring harnesses, manufacturing
453310	appliances, used, retail
518210	application hosting
518210	application service provider

541514	application software programming services, custom
511211	applications software, computer, publishing (including designing and developing), packaged
339110	applicators, cotton tipped, manufacturing
321999	applicators, wood, manufacturing
314990	appliqueing on textile products (except clothing)
314990	appliqueing, on clothing owned by others
238310	applying plain or ornamental plaster, and installation of lath to receive plaster
524291	appraisal of damaged cars, by independent adjusters
531320	appraisal or evaluation services, real estate
541990	appraising services (except insurance or real estate)
611690	apprentice coaching program
812330	apron supply service
315990	aprons (except rubberized and plastic), women's, misses' and girls, made from purchased fabric
315990	aprons (except rubberized and plastics), made from purchased fabric
315210	aprons and bibs, cut and sewn from materials owned by others
316990	aprons for textile machinery, leather, manufacturing
339110	aprons, belts and supports (e.g., sanitary, surgical, corrective), manufacturing
315990	aprons, household, made from purchased fabric
315990	aprons, vulcanized rubber and rubberized fabric, manufacturing
315990	aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
112510	aquaculture, animal, salt water
339920	aqualungs, manufacturing
112510	aquaponics
332999	aquarium accessories, metal, manufacturing
811490	aquarium repair and maintenance
712130	aquariums
327215	aquariums, made from purchased glass
237110	aqueduct construction, general contractors
541990	arbitration and conciliation service, non-government
541110	arbitration and conciliation services provided by lawyers
541990	arbitration and conciliation services provided by paralegals
913110	arbitration of civil actions
911310	arbitration services, federal government
912210	arbitration services, provincial government
541990	arbitrator (labour relations consultant) non government
333519	arbor presses, metalworking, manufacturing
712130	arboreta

561730	arborist services
333519	arbors (i.e., machine tool accessory), manufacturing
334512	arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing
335120	arc lighting fixtures, manufacturing
333990	arc welding transformers, manufacturing
712120	archaeological sites , public display
541720	archeological expeditions, noncommercial
541720	archeological research and development services
541720	archeological sites, excavations
414470	archery equipment and supplies merchant wholesalers
339920	archery equipment, manufacturing
451119	archery equipment, retail
713992	archery ranges
321215	arches and beams, glued-laminated or pre-engineered wood, manufacturing
541310	architects (except landscape), offices of
813920	architects' associations
417930	architects' equipment and supplies merchant wholesalers
327330	architectural block, concrete (e.g., fluted, screen, split, slump, ground face), manufacturing
325510	architectural coatings (i.e., paint), manufacturing
541310	architectural consultants (except landscape)
541310	architectural design services and advice
416210	architectural iron and steel products merchant wholesalers
416210	architectural metal work merchant wholesalers
332329	architectural metal work, manufacturing
453310	architectural salvage dealers
327110	architectural sculptures, clay, manufacturing
327990	architectural sculptures, stone, manufacturing
238190	architectural sheet metal work, contractors
453999	architectural supplies, retail
327120	architectural terra cotta, manufacturing
327390	architectural wall panels, precast concrete, manufacturing
519122	archives
333990	arc-welding equipment, manufacturing
335120	area and sports luminaries, manufacturing
417990	arena seating and equipment merchant wholesalers
531120	arenas, operators of
212316	argillite, dimension, quarrying
325120	argon, manufacturing
315990	arm bands, elastic, made from purchased fabric
335315	armature relays, manufacturing
335312	armature rewinding, remanufacturing
335312	armatures, manufacturing

336320	armatures, motor vehicle, manufacturing
911110	armed forces
332999	arming and fusing devices, missile, manufacturing
336990	armored amphibious military vehicles, manufacturing
331110	armour plate, made in steel mills
335920	armoured cable or conductors, manufacturing
331420	armoured cable, insulated, made in copper wire drawing plants
336120	armoured cars, non-military, assembling on heavy duty chassis of own manufacture
336211	armoured cars, non-military, assembling on purchased chassis
336990	armoured military vehicles and parts (except tanks), manufacturing
418410	aromatic chemicals merchant wholesalers
325110	aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
488990	arrangement of carpools and vanpools
488519	arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services
325320	arsenate insecticides, manufacturing
325189	arsenates, manufacturing
212398	arsenic mineral mining
325130	arsenic-based pigments, manufacturing
325320	arsenite insecticides, manufacturing
325189	arsenites, manufacturing
611610	art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography)
327110	art and ornamental ware, pottery, manufacturing
541990	art consultant services
813990	art councils
712111	art galleries (except retail)
453920	art galleries, retail
327420	art goods (e.g., gypsum, plaster of Paris), manufacturing
339990	art goods and novelties (except stone or concrete), manufacturing
327990	art goods and novelties (stone), manufacturing
453999	art goods and supplies, retail
414390	art goods merchant wholesalers
712111	art museums
712111	art museums and art galleries with permanent collections
314990	art needlework, on clothing, for the trade
511190	art prints, publishing
511190	art prints, publishing and printing combined
711511	art restorers, independent
611610	art schools (except commercial)

711311	art show and exhibition organizers, with facilities
541430	art studios, commercial
621340	art therapy services
453920	art work (e.g., original and prints paintings, pictures, art objects), retail
323119	art works, printing (except screen) without publishing
323113	art works, screen printing without publishing
237110	artesian wells, construction
111219	artichoke farming, field, bedding plant and seed production
325220	artificial and synthetic fibres and filaments manufacturing
414470	artificial bait merchant wholesalers
418990	artificial Christmas trees merchant wholesalers
327910	artificial corundum, manufacturing
313210	artificial fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving
339920	artificial flies, bait manufacturing
339990	artificial flower arrangements, assembling from purchased components
418990	artificial flowers merchant wholesalers
313240	artificial fur on knit base
313210	artificial fur on woven base
334511	artificial horizon instrumentation, manufacturing
115210	artificial insemination services, animal specialties and livestock
446199	artificial limb stores, retail
417930	artificial limbs merchant wholesalers
339110	artificial limbs, manufacturing
115110	artificial nucleation (cloud seeding)
313110	artificial or synthetic filament yarn, throwing, twisting, texturizing or winding purchased yarn
238990	artificial turf installation
312110	artificially carbonated waters, manufacturing
332999	artillery, manufacturing
417930	artist equipment and supplies merchant wholesalers
711512	artistic director, independent
711511	artists (except commercial, medical and musical), independent
339940	artists' air brush, manufacturing
339940	artists' canvases boards and tracing cloth, manufacturing
417930	artists' materials merchant wholesalers
339940	artists' supplies (except paper), manufacturing
453999	artists' supplies, retail
339940	artists', paint brushes, manufacturing
711322	arts (except film) festival organizers, without facilities
711322	arts (except film) festival promoters, without facilities

611610	arts and crafts school
711311	arts event promoters, with facilities
711311	arts events organizers, with facilities
711321	arts events organizers, without facilities (except festivals)
711311	arts festival promoters, with facilities
711321	arts presenters, without facilities (except festivals)
416390	asbestos cement shingles merchant wholesalers
339110	asbestos clothing (except gloves), manufacturing
335920	asbestos covered electric wire and cable, manufacturing
339110	asbestos gloves, manufacturing
212394	asbestos mining
327990	asbestos products (except brake shoes and clutches), manufacturing
562910	asbestos removal contractors
325410	ascorbic acid (i.e., vitamin c), uncompounded, manufacturing
315990	ascots, men's and boys', made from purchased fabric
562210	ashes (non-hazardous), disposal of
562110	ashes, collection
327215	ashtrays, made from purchased glass
327110	ashtrays, pottery, manufacturing
111219	asparagus farming, field, bedding and seed production
321217	Aspenite™ (waferboard), manufacturing
324110	asphalt and asphaltic materials, made in petroleum refineries
324121	asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials
238990	asphalt coating, sealing, paving and resurfacing, residential and commercial parking lots and driveways
416390	asphalt felts and coatings merchant wholesalers
442210	asphalt flooring, installation combined with selling
417210	asphalt mixing and laying machinery merchant wholesalers
416390	asphalt mixtures merchant wholesalers
237310	asphalt or concrete paving (i.e., highways, roads, streets and public sidewalks)
322121	asphalt paper, made in paper mills
324110	asphalt paving mixtures, made in petroleum refineries
238160	asphalt roof shingles, installation
324122	asphalt roofing coatings, made from purchased asphaltic materials
333120	asphalt roofing construction machinery, manufacturing
416390	asphalt roofing materials merchant wholesalers

324122	asphalt saturated mats and felts, made from purchased asphaltic materials and paper
324122	asphalt shingles, made from purchased asphaltic materials
324122	asphalt siding, made from purchased asphaltic materials
238330	asphalt tile, installation only
541380	assaying services
561490	assembling flyers in plastic bag for home delivery
238130	assembly and erection of prefabricated building components on site
238299	assembly and installation of machinery in production lines
337127	assembly hall furniture, manufacturing
336215	assembly line conversions of purchased vans and mini-vans
336350	assembly line rebuilding of automotive, truck and bus transmissions
336310	assembly line, rebuilding of automotive and truck gasoline engines
333519	assembly machines (e.g., rotary transfer, in-line transfer), manufacturing
236210	assembly plant (e.g., automobile and truck) construction
336120	assembly plants, heavy trucks and buses, on chassis of own manufacture
336110	assembly plants, light truck, on chassis of own manufacture
336110	assembly plants, mini-vans, on chassis of own manufacture
336110	assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture
336110	assembly plants, sport utility vehicle, on chassis of own manufacture
524129	assessment associations, surety and fidelity insurance
541611	asset management
325610	assistants, textile and leather finishing, manufacturing
623310	assisted living facilities with on-site nursing care
813310	associations for retired persons, advocacy
711215	athletes, independent, amateur
711215	athletes, independent, professional
339920	athletic and sporting goods (except clothing, firearms and ammunition), manufacturing
414470	athletic and sporting goods merchant wholesalers
315220	athletic clothing (except team athletic uniforms and shirts), men's and boys', cut and sewn from purchased fabric
315220	athletic clothing (except team athletic uniforms and shirts), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric

315249	athletic clothing (except team athletic uniforms and shirts), women's, misses' and girls', cut and sewn from purchased fabric
448199	athletic clothing (except uniforms), retail
414110	athletic clothing merchant wholesalers
315190	athletic clothing, made in knitting mills
315190	athletic clothing, men's and boys', made in knitting mills
713940	athletic clubs, physical fitness facilities
237990	athletic field (except stadiums), construction
448210	athletic footwear, retail
448210	athletic shoe stores, retail
316210	athletic shoes, manufacturing
711217	athletic skill level evaluator, independent
315110	athletic socks, knitting
315210	athletic team uniforms, men's and boys', cut and sewn from material owned by others
315210	athletic team uniforms, women's, misses' and girls', cut and sewn from materials owned by others
315289	athletic uniforms (e.g., baseball, basketball), women's, misses' and girls', cut and sewn from purchased fabric
451119	athletic uniforms, retail
414420	atlases merchant wholesalers
323119	atlases, printing without publishing
511130	atlases, publishing and printing combined
911910	atomic energy commission (except inspection and defence)
911910	atomic energy inspection and regulation offices
339990	atomizers (e.g., perfume), manufacturing
339110	atomizers, medical, manufacturing
325410	atropine and derivatives (i.e., basic chemicals), manufacturing
316990	attaché cases, all materials, manufacturing
335930	attachment plugs, caps, taps and connectors, manufacturing
333110	attachments for powered lawn and garden equipment, manufacturing
333413	attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
911240	attorney generals' offices, federal government
912150	attorney generals' offices, provincial government
541110	attorneys, private practice
561990	auctioneering services, on a commission or fee basis, not done on own facilities (except collectable and tobacco)
453999	auctioneering, with own facilities, open to the general public, retail
415110	auctioneers, automobile, with own facilities, not open to the general public
417110	auctioning farm machinery, from own facilities
411110	auctioning livestock, with own facilities

531211	auctioning real estate for others (i.e., agents, brokers)
454110	audio and video content downloading retail sales sites
334310	audio and video equipment manufacturing
443146	audio and video recordings stores
541690	audio equipment consulting services
512290	audio recording of meetings and conferences
512240	audio recording post-production services
512240	audio recording restoration services
512250	audio recordings, integrated manufacture, release and distribution
414210	audio system merchant wholesalers
334512	audio-frequency oscillators, manufacturing
334512	audiological equipment, electromedical, manufacturing
621340	audiologists, offices of
334512	audiometers, manufacturing
238210	audio-visual wiring systems, installation only
911910	auditor general's office, federal government
912910	auditor general's office, provincial government
531120	auditorium rental or leasing
541619	auditors, freight rate
911910	audits, federal administration
333120	augers (except mining), manufacturing
333130	augers, mining type, manufacturing
332210	augers, non-powered, manufacturing
711513	authors, independent
811121	auto body repair and painting
415290	auto body shop supplies merchant wholesalers
811192	auto detail shop
811199	auto greasing
811121	auto interior and exterior trim (custom work)
416330	auto mechanics' tools merchant wholesalers
811121	auto paint shop
441310	auto parts retailing
441310	auto salvage yards (i.e., retailing used auto parts)
811119	auto spring rebuilding and repair
811121	auto upholstery repair
339110	autoclaves, dental, manufacturing
332420	autoclaves, industrial type, manufacturing
339110	autoclaves, laboratory type, manufacturing
336410	autogiros, blimps, dirigibles, gliders, hot air balloons and hand-gliders, manufacturing
336410	autogiros, manufacturing
453999	autograph and philatelist supply stores, retail
334512	automated blood and body fluid analyzers (except laboratory), manufacturing
522329	automated clearing houses, bank or cheque (except central bank)
518210	automated data processing, computer services
333310	automated information booth, manufacturing

238299	automated teller machine (ATM) installation
332910	automatic (i.e., regulating, controlling) valves, industrial type, manufacturing
334512	automatic chemical analyzers, laboratory type, manufacturing
334512	automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing
238299	automatic gate (e.g., garage, parking lot), installation
812310	automatic laundry and dry cleaning service, coin wash
417920	automatic merchandising machines merchant wholesalers
333519	automatic screw machines, manufacturing
522329	automatic teller machine (ATM) network providers
417910	automatic teller machines (ATM) merchant wholesalers
334110	automatic teller machines (ATM's), manufacturing
336350	automatic transmissions, automotive, truck and bus, manufacturing
415290	automobile accessories (except tires, tubes) merchant wholesalers
441310	automobile accessory dealers, retail
333310	automobile air-conditioning servicing equipment, manufacturing
334220	automobile antennas, manufacturing
336211	automobile bodies, passenger car, manufacturing
336360	automobile body and head linings, manufacturing
484239	automobile carrier, trucking, long distance
484229	automobile carriers, local
561590	automobile clubs, road and travel services
493190	automobile dead storage
813910	automobile dealership association
488990	automobile delivery service (drive-away)
611690	automobile driving instruction, education or training
811199	automobile emissions inspection services and safety inspection services
813410	automobile enthusiasts' club
414130	automobile fabrics merchant wholesalers
811122	automobile glass installation, replacement and repair service
415290	automobile glass merchant wholesalers
336390	automobile hand controls, manufacturing
333920	automobile hoists (i.e., tow truck, wrecker), manufacturing
541420	automobile industrial design services
333920	automobile lifts (i.e., service station and garage type), manufacturing
336390	automobile luggage carriers, manufacturing
813410	automobile owners' club
441310	automobile parts dealers, retail

541380	automobile proving and testing ground
711214	automobile race tracks, operation of
611620	automobile racing schools
711214	automobile racing teams
334310	automobile radio receivers, manufacturing
524133	automobile reinsurance carriers
485320	automobile rental or for hire with driver (except taxicab)
561490	automobile repossession services
522220	automobile sales finance company
336360	automobile seat covers, manufacturing
417990	automobile service station equipment merchant wholesalers
447190	automobile service stations, retail
488519	automobile shippers (forwarding agency)
561920	automobile shows, flower shows and home shows, promoters of
332619	automobile skid chains, made from purchased wire
332611	automobile springs (e.g., suspension, leaf), or torsion bars, manufacturing
441320	automobile tire (new or used) dealers, retail
336212	automobile transporter trailers, multi-car, manufacturing
336215	automobile transporter trailers, single car, manufacturing
336360	automobile trimmings, textile, manufacturing
811192	automobile washing and polishing
336211	automobile wrecker bodies, manufacturing
336211	automobile wreckers, assembling on purchased chassis
418110	automobiles for scrap
336110	automobiles, assembling on chassis of own manufacture
339930	automobiles, children's pedal driven, manufacturing
419110	automobiles, new and used, business-to-business (B2B) electronic markets, wholesale
419120	automobiles, wholesale agents and brokers
441310	automotive accessories and parts, second-hand, retail store
415290	automotive air-conditioning equipment and air pollution equipment merchant wholesalers
331317	automotive and aircraft wire and cable, insulated, made in aluminum wire drawing plants
331420	automotive and aircraft wire and cable, insulated, made in copper wire drawing plants
331490	automotive and aircraft wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
335920	automotive and aircraft wire and cable, non-ferrous, manufacturing
415290	automotive anti-freeze merchant wholesalers

415290	automotive anti-knock preparations
	merchant wholesalers
415190	automotive bodies merchant wholesalers
415290	automotive body compounds merchant wholesalers
811121	automotive body shops
415290	automotive brake fluid merchant wholesalers
811119	automotive brake repairing
415290	automotive chemicals merchant wholesalers
811119	automotive electrical service (battery and ignition repair)
417990	automotive electrical testing equipment merchant wholesalers
334512	automotive emissions testing equipment, manufacturing
334512	automotive engine, electrical diagnostic equipment, manufacturing
332113	automotive forgings, unfinished, made from purchased iron or steel
811122	automotive glass replacement shops
336320	automotive harness and ignition wiring sets, manufacturing
532112	automotive leasing
336320	automotive lighting fixtures, manufacturing
811121	automotive paint shops
441310	automotive parts and accessories stores selling primarily to other businesses but open to the public
441310	automotive parts dealers, second-hand, retail store
415290	automotive radiator compounds merchant wholesalers
811119	automotive radiators, recoring
811210	automotive radio repair shops
811111	automotive repair shop or garage, general
415290	automotive seat covers merchant wholesalers
811119	automotive springs, rebuilding and repair
334290	automotive theft alarm systems, manufacturing
811121	automotive top and body repair
811121	automotive tops (canvas or plastic), installation, repair, or sales and installation
811119	automotive transmission repair
811121	automotive upholstery and trim shops (custom work)
336330	automotive, truck and bus steering assemblies and parts, manufacturing
336330	automotive, truck and bus suspension assemblies and parts (except springs), manufacturing
335311	autotransformers for switchboards (except telephone switchboards), manufacturing
335311	autotransformers, electric (power transformers), manufacturing
621390	auxiliary nursing services, private practice
541990	avalanche hazard risk mitigation services

237990	avalanche protection, construction
524291	average adjusters
712130	aviaries (bird exhibit)
112999	aviaries (e.g., raising parakeet, canary, lovebirds)
713991	aviation club
488119	aviation club providing primarily flying field services to general public
813310	aviation club, advocacy
481215	aviation clubs, providing air transportation services to the general public
447190	aviation fuel, retail (except at airport)
324110	aviation fuels, made in petroleum refineries
111330	avocado orchards and farms
332210	awls, manufacturing
238190	awning installation
811490	awning repair shops
453999	awning shops, retail
416390	awnings (except canvas) merchant wholesalers
314910	awnings and canopies, outdoor, made from purchased fabrics
326198	awnings, rigid plastic or fibreglass, manufacturing
332329	awnings, sheet metal, manufacturing
418990	awnings, tents and sails merchant wholesalers
321999	axe handles, manufacturing
332210	axes, manufacturing
336350	axle bearings, automotive, truck and bus, manufacturing
811119	axle straightening, automotive
331110	axles, rolled or forged, made in steel mills
325920	azides explosive materials, manufacturing
325130	azine dyes, manufacturing
325130	azo dyes, manufacturing
325190	azobenzene, manufacturing

B

419110	b2b wholesale electronic markets for wide variety of goods at same time
448130	babies clothing, retail
339930	baby carriages or strollers, manufacturing
453999	baby carriages, retail
311420	baby foods (including meats), canning
311515	baby formula, fresh, processed and bottled, manufacturing
414110	baby goods merchant wholesalers
325620	baby powder and baby oil, manufacturing
333990	baby scales, manufacturing
337126	baby seats for automobiles, manufacturing
561310	babysitter, registries
814110	babysitting (private households employing babysitters in their home)

624410	baby-sitting in own home (i.e., private day-care)
814110	baby-sitting in the child's home
238910	backfilling, construction
332910	backflow preventers, plumbing, manufacturing
333120	backhoes, manufacturing
238910	backhoes, rental with operator
451119	backpacking, hiking and mountaineering equipment, retail
337215	backs for metal household furniture, manufacturing
337215	backs, furniture component (except plastic), manufacturing
311614	bacon, slab and sliced, made from purchased meat
311611	bacon, slab and sliced, produced in slaughtering plants
325410	bacterins (i.e., bacterial vaccines), manufacturing
621510	bacteriological laboratories, diagnostic
621510	bacteriological laboratories, medical
414510	bacteriological medicines merchant wholesalers
541710	bacteriological research and development laboratories
314990	badges, fabric, manufacturing
332999	badges, metal, manufacturing
326198	badges, plastics, manufacturing
339920	badminton equipment, manufacturing
711215	badminton players
332319	baffles, fabricated metal plate, manufacturing
332999	bag loading plants, ammunition, manufacturing
333990	bag opening, filling and closing machines, manufacturing
561910	bag packaging, contract service
339920	bagatelle tables, manufacturing
311814	bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries
326111	bags (e.g., food storage, frozen food, garbage or trash), plastics film, single or multi-wall, manufacturing
314910	bags (e.g., seed, flour), made from purchased woven or knitted materials
316990	bags (i.e., luggage), all materials, manufacturing
313240	bags and bagging fabrics, made in warp knitting mills
314910	bags, fabric, manufacturing
339920	bags, golf, manufacturing
314910	bags, hemp, made from purchased fibre
322220	bags, made by laminating or coating combinations of purchased foil, paper and plastics
322220	bags, multiwall, made from purchased uncoated paper

314910	bags, plastic, made from purchased woven plastics (e.g., plastic mesh shopping bags)
339920	bags, rosin, manufacturing
314910	bags, rubberized fabric, manufacturing
339920	bags, striking (punching), manufacturing
314910	bags, textile, made from purchased woven or knitted materials
322220	bags, uncoated paper, made from purchased paper
812990	bail bonding services
541190	bailiff services
213118	bailing wells, on a contract basis
451119	bait and tackle shops, retail
114114	bait catching, freshwater
114113	bait catching, salt water
339920	bait, artificial, fishing, manufacturing
445291	baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail
311919	baked snack foods (e.g., corn chips, tortillas, pretzels), manufacturing
445291	bakeries without baking on the premises, retail
311811	bakeries, baking from flour on the premises, for retail sale (except for immediate consumption)
315220	bakers' service apparel, washable, men's and boys', cutting and sewing purchased fabric
315249	bakers' service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
333248	bakery machinery and equipment, manufacturing
417230	bakery machinery, equipment and supplies merchant wholesalers
413190	bakery products merchant wholesalers
311814	bakery products, fresh, made in commercial bakeries
311814	bakery products, frozen, made in commercial bakeries
722512	bakery products, selling for immediate consumption
311990	baking powder and yeast, manufacturing
526917	balanced funds / asset allocation funds
417910	balances (except laboratory) merchant wholesalers
333990	balances (except laboratory), manufacturing
333990	balances and scales, laboratory type, manufacturing
333990	balancing equipment (except wheels), manufacturing
238190	balconies, metal, installation
238120	balconies, precast, concrete, installation
332329	balcony railings, metal, manufacturing
333110	bale throwers, manufacturing
332619	bale ties, made from purchased wire

333110	balers, farm (e.g., hay, straw, cotton), manufacturing
333990	baling machines (e.g., scrap metal, paper), manufacturing
332991	ball and roller bearing manufacturing
332991	ball bearings and parts (including mounted), manufacturing
212326	ball clay mining
333619	ball joints (except motor vehicle and aircraft), manufacturing
336330	ball joints, motor vehicle, manufacturing
417220	ball, rod and pebble mill machinery merchant wholesalers
335311	ballasts and transformers, lighting fixture, manufacturing
711120	ballet companies
711512	ballet dancers, independent
711120	ballet productions, live
611610	ballet schools
316210	ballet slippers, manufacturing
453220	balloon shops, retail
812990	balloon-o-gram, service
326198	balloons, plastics, manufacturing
326290	balloons, rubber, manufacturing
713992	ballrooms or dance halls
339930	balls, rubber (except athletic equipment), manufacturing
414390	bamboo furniture merchant wholesalers
321999	bamboo roof manufacturing
337920	bamboo shades, blinds and awnings, manufacturing
111330	banana and plantain farming
413150	banana ripening for the trade, merchant wholesalers
914110	Band Council
332210	band saw blades, all types, manufacturing
315289	band uniforms, cut and sewn from purchased fabric
414520	bandages, dressings and gauzes merchant wholesalers
315249	bandeaux (i.e., brassiere), women's, misses' and girls', cut and sewn from purchased fabric
711130	bands, musical
333245	bandsaws, woodworking type, manufacturing
522111	bank agent, Québec, small communities
522112	bank and trust company branches, chartered, providing corporate and institutional banking services
334511	bank and turn indicators and components (aeronautical instruments), manufacturing
524129	bank deposit insurance
332329	bank fixtures, ornamental metal, manufacturing
551113	bank holding companies
323119	bank notes, printing
521110	Bank of Canada

813910	bankers' association
611510	banking schools (training in banking)
541990	bankruptcy trustees
522190	banks, private (i.e., unincorporated)
339930	banks, toy, manufacturing
453999	banner shops, retail
314990	banners, made from purchased fabric
332329	bannisters, metal, manufacturing
531120	banquet halls or rooms, without own catering staff, rental
722320	banquet halls, with own catering staff, doing outside catering
327990	baptismal fonts, cut stone, manufacturing
813920	bar associations
334110	bar code scanners, manufacturing
417910	bar code scanning equipment merchant wholesalers
722410	bar disco
417920	bar equipment merchant wholesalers
337215	bar fixtures, manufacturing
417920	bar furniture merchant wholesalers
337127	bar furniture, manufacturing
333519	bar mill machinery, manufacturing
325610	bar soaps, manufacturing
337110	bar tops, wood, manufacturing
331420	bar, copper or copper alloy, made from purchased metal
331317	bar, made from purchased aluminum
331490	bar, made from purchased non-ferrous metal (except aluminum, copper)
325999	barbecue starter fluids, manufacturing
331222	barbed and twisted wire, made in wire drawing plants
332619	barbed wire, made from purchased wire
335229	barbeque grills (charcoal), manufacturing
812116	barber and beauty shops, combined
611510	barber colleges or schools
417920	barber shop equipment and supplies merchant wholesalers
812114	barber shops
335210	barbers' clippers, electric, manufacturing
332210	barbers' scissors, manufacturing
315220	barbers' service apparel, washable, men's and boys', cutting and sewing purchased fabric
325410	barbiturates, uncompounded, manufacturing
523910	bare trustee
532410	bareboat (vessel) chartering
332319	barge sections, prefabricated, metal, manufacturing
483115	barge transport service, coastal
336611	barges, building
212398	barite mining
325189	barium hydroxide, manufacturing
212398	barium ore mining
111190	barley farming, field and seed production

311119	barley feed, chopped, crushed or ground, manufacturing
411120	barley merchant wholesalers
417110	barn machinery and equipment (including elevating) merchant wholesalers
332329	barn stanchions and standards, metal, manufacturing
488390	barnacle removing from ships
334512	barographs, manufacturing
417930	barometers merchant wholesalers
334512	barometers, manufacturing
332410	barometric condensers, manufacturing
236220	barracks, bunkhouses, dormitories construction
332999	barrels, gun, manufacturing
332439	barrels, light gauge metal, manufacturing
332999	barricades, metal, manufacturing
541110	barrister and solicitor, private practice
722410	bars (i.e., drinking places), alcoholic beverage
331317	bars, ingots or rods made by rolling purchased aluminum
331110	bars, iron or steel, made in steel mills
331410	bars, made in primary copper smelting and refining mills
331221	bars, steel, made from purchased steel
722320	bartender services including supply of equipment and alcohol
722320	bartender services on own account (serving only)
722320	bartending and party arranging
561990	bartering service
325130	barytes based pigments, manufacturing
212398	barytes mining
212316	basalt, crushed and broken stone, quarrying
212316	basalt, dimension, quarrying
315990	baseball caps, manufacturing
713991	baseball clubs
414470	baseball equipment and supplies merchant wholesalers
339920	baseball equipment, manufacturing
451119	baseball equipment, retail
611620	baseball instruction schools
332321	baseboards, metal, manufacturing
321919	baseboards, wood, manufacturing
337126	basket chairs and furniture, manufacturing
713991	basketball clubs
339920	basketball equipment, manufacturing
611620	basketball instruction schools
418990	baskets (e.g., reed, rattan, willow, wood) merchant wholesalers
339920	baskets or buckets, fish and bait, manufacturing
331222	baskets, iron or steel, made in wire drawing plants
332619	baskets, metal, made from purchased wire
339930	baskets, toy, manufacturing

321920	baskets, wood (e.g., round stave, veneer), manufacturing
337126	bassinetts, reed and rattan, manufacturing
337123	bassinettes, manufacturing
212299	bastnasite, bauxite or beryl mining
442298	bath boutique
314990	bath mats and bath sets, made from purchased carpet
314110	bath mats and bath sets, made in carpet mills
414330	bath mats and bathroom sets merchant wholesalers
326290	bath mats, rubber, manufacturing
414520	bath oils and salts merchant wholesalers
325620	bath salts, manufacturing
238390	bath tub refinishing, contractors
238390	bath tub refinishing, on site
416120	bath tubs and sinks merchant wholesalers
315990	bathing caps, rubber, manufacturing
315249	bathing suits, girls', cut and sewn from purchased fabric
315190	bathing suits, made in knitting mills
315210	bathing suits, men's and boys', cut and sewn from material owned by others
315220	bathing suits, men's and boys', cut and sewn from purchased fabric
315249	bathing suits, women's and misses', cut and sewn from purchased fabric
315210	bathing suits, women's, misses' and girls', cut and sewn from materials owned by others
315249	bathrobes, girls', cut and sewn from purchased fabric
315241	bathrobes, infants', cut and sewn from purchased fabric
315220	bathrobes, men's and boys', cut and sewn from purchased fabric
315249	bathrobes, women's and misses', cut and sewn from purchased fabric
327110	bathroom accessories, vitreous china and earthenware, manufacturing
326198	bathroom and toilet accessories, plastics, manufacturing
332999	bathroom fixtures, metal, manufacturing
326191	bathroom fixtures, plastics, manufacturing
238220	bathroom plumbing fixtures and sanitary ware, installation
333990	bathroom scales, manufacturing
337110	bathroom vanities, wood, manufacturing
332321	bathtub enclosures, metal frame, manufacturing
326191	bathtubs, plastics, manufacturing
313310	batik work (hand painting on textile fabrics)
611620	baton instruction
453999	batteries (except automotive) dealers
335910	batteries, primary, dry or wet, manufacturing
335910	batteries, rechargeable, manufacturing

335910	batteries, storage, manufacturing
311824	batters, prepared, made from purchased flour
311211	batters, prepared, made in flour mills
336320	battery cables and ground straps, motor vehicle, manufacturing
326198	battery cases and separators, plastics, manufacturing
335990	battery chargers, manufacturing
326290	battery containers, separators and parts, rubber, manufacturing
441310	battery dealers, automobile, retail
336320	battery heaters, manufacturing
335910	battery manufacturing
211110	battery operators (petroleum industry)
321999	battery separators, wood, manufacturing
811119	battery service, automotive
334512	battery testers, electrical, manufacturing
333990	battery-powered, hand-held power tools, manufacturing
712120	battlefields
314990	batts and batting (except nonwoven fabrics), manufacturing
327120	bauxite brick, manufacturing
331313	bauxite smelting
325999	bay oil, manufacturing
454390	bazaar (rummage sale), retail
532280	beach chairs and accessories, rental
562990	beach maintenance and cleaning services
316210	beach sandals, rubber or plastics, manufacturing
113312	beachcombers (lost log recovery)
713999	beaches, bathing
315241	beachwear and bathing suits, infants', cut and sewn from purchased fabric
315249	beachwear, girls', cut and sewn from purchased fabric
315190	beachwear, made in knitting mills
315220	beachwear, men's and boys', cut and sewn from purchased fabric
448199	beachwear, men's and boys', retail
315249	beachwear, women's and misses', cut and sewn from purchased fabric
335120	beacon, lighthouse, non-flashing, electrical, manufacturing
339990	beaded novelties, manufacturing
333519	beading machines, metalworking, manufacturing
314990	beading on textile products (except clothing), for the trade
333248	beaming machines, yarn, manufacturing
321111	beams and poles, wood, made from logs or bolts
321215	beams, glued-laminated or pre-engineered wood, manufacturing
111219	bean (except dry) farming, field and seed production

493130	bean cleaning and warehousing
493130	bean elevators (storage only)
111219	bean farms (except dry beans)
111219	bean growing, snap (wax and green)
111130	bean or pea farming (field crop)
332210	bearing pullers, hand tools, manufacturing
336310	bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing
417230	bearings merchant wholesalers
333619	bearings, plain (except internal combustion engines), manufacturing
321999	bearings, wood, manufacturing
812115	beauticians
417920	beauty parlour equipment and supplies merchant wholesalers
812115	beauty salons
417920	beauty shop dryers merchant wholesalers
417920	beauty shop equipment and supplies merchant wholesalers
812115	beauty shops or parlours
414520	beauty supplies and preparation merchant wholesalers
446120	beauty supplies stores selling primarily to other businesses but also selling to household consumers
321216	beaver board, manufacturing
721191	bed and breakfast
721191	bed and breakfast homes characterized by a highly personalized service, and usually the inclusion, in the room rate, of a full breakfast, served by the owner or owner-supervised staff
721191	bed and breakfast inns
337910	bed bases, upholstered, manufacturing
337121	bed chesterfields, manufacturing
335210	bed coverings (blankets and sheets), electric, manufacturing
414330	bed coverings merchant wholesalers
812330	bed linen supply service
337910	bed spring, assemblies, manufacturing
442298	bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail
444220	bedding plants, retail
315249	bedjackets, women's, misses' and girls', cut and sewn from purchased fabric
414390	bedroom furniture merchant wholesalers
337123	bedroom furniture, wood, manufacturing
337126	beds (including folding and cabinet beds), household-metal, manufacturing
442110	beds and springs, retail
337126	beds, household, metal, manufacturing
337910	beds, sleep-system ensembles (i.e., flotation and adjustable), manufacturing
337123	bedside stands, wood, manufacturing
314120	bedspreads and bed sets, made from purchased fabric

313240	bedspreads and bed sets, made in lace mills
414330	bedspreads merchant wholesalers
442298	bedspreads, retail
337123	bedspring frames, wood, manufacturing
414390	bedsprings merchant wholesalers
337910	bedsprings, assembled, manufacturing
112910	bee pollen collecting
112991	beef and hog, raising
112991	beef and lamb, farming
112110	beef cattle finishing
411110	beef cattle merchant wholesalers
112110	beef cattle ranching
112991	beef cattle, hogs, sheep and goat combination, farming
112110	beef farming
311614	beef stew, made from purchased meat
311614	beef, lamb, pork and veal, primal and sub-primal cuts, made from purchased meat
311611	beef, pork, lamb or veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
418390	beekeeping supplies merchant wholesalers
517310	beeper (radio pager) communications carriers
413220	beer and other fermented malt liquors merchant wholesalers
418990	beer and wine making supplies merchant wholesalers
312120	beer breweries
332431	beer cans, manufacturing
333416	beer cooling and dispensing equipment, manufacturing
722410	beer gardens
332439	beer kegs, light gauge metal, manufacturing
541690	beer making consultant
722410	beer parlours or taverns
445310	beer stores, retail
312110	beer, not brewed (e.g., birch, ginger or root), manufacturing
413220	beers merchant wholesalers
411110	bees merchant wholesalers
325610	beeswax polishes and waxes, manufacturing
311310	beet pulp, dried, manufacturing
111219	beet, table (except sugar beet), growing
541720	behavioural research and development services
325410	belladonna preparations, manufacturing
332999	bellows, hand, manufacturing
333990	bellows, industrial, manufacturing
335990	bells, electric, manufacturing
339930	bells, toy, manufacturing
414130	belt and buckle assembly kit merchant wholesalers
333920	belt conveyor systems, manufacturing
316990	belt laces, leather, manufacturing
482112	belt line railways
313220	belting fabrics, narrow woven, weaving

316990	belting for machinery, leather, manufacturing
314990	belting, made from purchased fabric
326220	belting, rubber (e.g., conveyor, elevator, transmission), manufacturing
315210	belts, apparel (e.g., fabric, leather, vinyl), cut and sewn from materials owned by others
315990	belts, apparel (e.g., fabric, leather, vinyl), made from purchased material
448150	belts, apparel, custom, retail
339920	belts, cartridge, sporting type, manufacturing
332619	belts, conveyor, made from purchased wire
332999	belts, machine gun, manufacturing
337127	benches, public buildings, manufacturing
333519	bending and forming machines, metalworking, manufacturing
332999	bends, pipe, made from purchased metal pipe
212326	bentonite mining
321999	bentwood (steam bent) products (except furniture), manufacturing
325190	benzaldehyde, manufacturing
325320	benzene hexachloride (BHC) insecticides, manufacturing
325110	benzene, made from refined petroleum or natural gas liquids
324110	benzene, made in petroleum refineries
325190	benzoic acid, manufacturing
624190	bereavement counselling services
327110	beryllia porcelain insulators, manufacturing
331529	beryllium castings (except die-castings), unfinished, manufacturing
331523	beryllium die-castings, unfinished, manufacturing
325189	beryllium oxide, manufacturing
331410	beryllium smelting and primary refining
334512	beta-ray irradiation equipment, manufacturing
813910	better business bureaus
327215	bevelling and polishing purchased plate glass
417230	beverage and food processing machinery merchant wholesalers
311930	beverage bases, manufacturing
413210	beverage concentrates merchant wholesalers
327214	beverage containers, made in glass-making plants
417910	beverage coolers merchant wholesalers
333248	beverage distilling machinery, manufacturing
311930	beverage flavourings and syrups (except coffee-based), manufacturing
722410	beverage room
454210	beverage, cigarette, confectionery or food, vending machine operators, retail
419110	beverages, business-to-business (B2B) electronic markets, wholesale
445299	beverages, soft drink, retail

314990	bias bindings, made from purchased fabric
313220	bias bindings, woven, manufacturing
611690	bible schools (except degree-granting)
813110	bible societies
315990	bibs and aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
325189	bichromates and chromates, manufacturing
451113	bicycle and bicycle parts dealers (except motorized), retail
335110	bicycle lamp bulbs, electric, manufacturing
336320	bicycle light fixtures, manufacturing
492210	bicycle messenger and delivery service
492210	bicycle messenger service
713991	bicycle or cycling clubs
451113	bicycle parts and accessories, retail
333910	bicycle pumps, manufacturing
532280	bicycle rental
414470	bicycle tires and tubes merchant wholesalers
414470	bicycles (except motorized) merchant wholesalers
336990	bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing
336990	bicycles and tricycles, manufacturing
441220	bicycles, motorized, retail
811490	bicycles, repairing (without retail sales of new equipment)
451113	bicycles, retail sales and repairs
524129	bid bond insurance
321911	bifolding doors, wooden, manufacturing
624110	big brother services
624110	big sister services
541850	billboard display advertising services
541850	billboard display agency
238990	billboard erection
333519	billet mill machinery, manufacturing
331110	billets, steel, made in steel mills
316990	billfolds, all materials, manufacturing
713991	billiard clubs
414470	billiard equipment and supplies merchant wholesalers
713992	billiard or pool halls
711215	billiard players, independent
339920	billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing
541215	billing, bookkeeping or payroll processing services
314990	binder and baler twine, manufacturing
323120	binderies (i.e., bookbinding shops)
322130	binders' board, manufacturing
314990	binding carpets and rugs for the trade
333310	binding equipment (i.e., plastic or tape binding), office type, manufacturing
315990	bindings, cap and hat, made from purchased fabric
313220	bindings, narrow woven, manufacturing

339930	bingo boards (games), manufacturing
323119	bingo cards, printing
713299	bingo halls or parlours
713299	bingo operation
414460	bingo supplies merchant wholesalers
316990	binocular cases, manufacturing
811210	binoculars and other optical goods repair
417930	binoculars merchant wholesalers
333310	binoculars, manufacturing
453999	binoculars, retail
332439	bins (e.g., grain and feed storage), light gauge metal, manufacturing
332319	bins, fabricated metal plate, manufacturing
333619	biodiesel engines, manufacturing
621499	biofeedback centres
541690	biological consulting services
621510	biological laboratories
414510	biological medicines merchant wholesalers
541380	biological testing (except clinical and veterinary)
541710	biology research and development laboratories
221119	biomass electric power generation
325190	bio-oil or bio-diesel, manufacture
339110	biopsy instruments and equipment, manufacturing
541710	biotechnology research and development laboratories
112999	bird (song and pet) raising
311119	bird food, prepared, manufacturing
712190	bird sanctuaries
561710	bird scaring
326290	birth control devices (e.g., diaphragms), rubber, manufacturing
325410	birth control pills and contraceptive preparations, manufacturing
311821	biscuits, dry, manufacturing
331410	bismuth smelting and primary refining
112999	bison production
722511	bistro (eating places)
333519	bits and knives, for metalworking lathes, planers and shapers, manufacturing
333120	bits, rock drill, construction and surface mining type, manufacturing
333130	bits, rock drill, underground mining type, manufacturing
211142	bitumen production, extraction by mining
211141	bitumen production, in situ extraction
212114	bituminous coal preparation plants
212114	bituminous coal washeries
212315	bituminous limestone quarrying
417220	bituminous processing equipment merchant wholesalers
211142	bituminous sand digging
212398	black lead mine
339940	blackboards or chalkboards, framed, manufacturing

327990	blackboards, unframed, slate, manufacturing
331110	blackplate, made in steel mills
316990	blacksmiths' aprons, leather, manufacturing
238990	blacktop and asphalt work, residential and commercial driveways and parking areas
811310	blade (industrial) sharpening service
333120	blades for graders, scrapers, bulldozers and snowploughs, manufacturing
332210	blades, knife and razor, manufacturing
325130	blanc fixe (i.e., barium sulfate, precipitated), manufacturing
417910	blank compact disk (CD) and digital video disk (DVD) merchant wholesalers
417910	blank diskettes merchant wholesalers
417910	blank tapes, video and/or audio merchant wholesalers
418210	blankbooks merchant wholesalers
314910	blanket bags (cut and sewn plastic material), manufacturing
414330	blankets (except electric) merchant wholesalers
314120	blankets (except electric), made from purchased fabrics or felts
313210	blankets, bedspreads, sheets and pillow cases, made in weaving mills
313230	blankets, nonwoven fabric, manufacturing
442298	blankets, sheets and bed coverings, retail
314120	blankets, wool, made from purchased fabrics
417910	blanks recording cassettes merchant wholesalers
417230	blanks, tips and inserts merchant wholesalers
321919	blanks, wood (e.g., bowling pins, handles, textile machinery accessories), manufacturing
311410	blast freezing, on a contract basis
327990	blast furnace slag, processing
331110	blast furnaces
238910	blast hole drilling (except mining)
212323	blast sand mining
325920	blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing
213119	blasting and explosive service, mines and quarries only
238910	blasting and trenching, construction site
314990	blasting mats, rope, manufacturing
339990	blasting mats, rubber (used tires, steel wire and/or cable), manufacturing
325920	blasting powders, manufacturing
238910	blasting, building demolition
315220	blazers, men's and boys', cut and sewn from purchased fabric
315249	blazers, tailored, women's and misses', cut and sewn from purchased fabric
337127	bleacher seating, portable, manufacturing
238390	bleachers, installation

325610	bleaches, formulated for household use, manufacturing
325189	bleaching agents, inorganic, manufacturing
325190	bleaching agents, organic, manufacturing
418410	bleaching compounds merchant wholesalers
333248	bleaching machinery, textile, manufacturing
313310	bleaching purchased fibres, thread, yarn or fabrics (except of wool or similar animal fibres)
313310	bleaching textile fibres, thread, yarn or fabrics, for the trade
311211	blended flour, made in flour mills
335210	blenders, food, electric, manufacturing
325620	blending and compounding perfume bases
312130	blending brandy
312140	blending distilled beverages (except brandy)
311119	blending feed for animals (except dogs and cats)
325189	blending of purchased raw chemicals
311225	blending purchased fats and oils
312130	blending wines
414390	blinds, window (except textile) merchant wholesalers
331410	blister copper, manufacturing
561910	blister packaging services
333920	block and tackle, manufacturing
321919	blocks for the manufacture of smoking pipes
416390	blocks, building merchant wholesalers
327330	blocks, concrete and cinder (i.e., clinker), manufacturing
327120	blocks, fire clay, manufacturing
321999	blocks, tailors' pressing, wood, manufacturing
339930	blocks, toy, manufacturing
621510	blood analysis laboratories
334512	blood bank process equipment, manufacturing
621990	blood banks
325410	blood derivative in vitro diagnostic substances, manufacturing
325410	blood derivatives, manufacturing
621990	blood donor clinics
621990	blood donor stations
325410	blood fractions, manufacturing
325410	blood glucose test kits, manufacturing
414510	blood plasma merchant wholesalers
339110	blood pressure apparatus (i.e., sphygmomanometer or tensiometer), manufacturing
812990	blood pressure testing machine operation (coin operated)
339110	blood testing apparatus, laboratory type, manufacturing
339110	blood transfusion equipment or hemodialysis apparatus, manufacturing
333519	blooming and slabbing mill machinery, manufacturing

416210	blooms, billets, slabs and other semi-finished shapes merchant wholesalers
331110	blooms, steel, made in steel mills
448199	blouse stores, retail
414110	blouses merchant wholesalers
315220	blouses, boys', cut and sewn from purchased fabric
315249	blouses, girls', cut and sewn from purchased fabric
315241	blouses, infants', cut and sewn from purchased fabric
315190	blouses, made in knitting mills
315249	blouses, women's and misses', cut and sewn from purchased fabric
315210	blouses, women's, misses' and girls', cut and sewn from materials owned by others
333246	blow moulding machinery for plastics, manufacturing
332210	blow torches, manufacturing
333413	blower filter units, manufacturing
238220	blowers and fans, cooling and dry heating, installation
333110	blowers, forage, manufacturing
333110	blowers, leaf, manufacturing
238310	blown-in insulation (e.g., vermiculite, cellulose), installation
325999	blueprint and whiteprint sensitized paper, manufacturing
541340	blueprint drafting services
333310	blueprint equipment, manufacturing
417910	blueprinting equipment merchant wholesalers
561430	blueprinting services
212316	bluestone, dimension, quarrying
325610	bluing, manufacturing
325620	blush or cosmetic rouge, manufacturing
451120	board games (amusement), retail
414460	board games merchant wholesalers
323119	board games, printing without publishing
813910	board of trade
321216	board, bagasse, manufacturing
721310	boarding houses
721310	boarding houses, fraternity and sorority
812910	boarding kennel service, pet
611110	boarding schools, elementary
611110	boarding schools, secondary
339920	boards and equipment (e.g., sailboards, skateboards, surfboards, windsurfing), manufacturing
324122	boards, asphalt saturated, made from purchased asphaltic materials
321999	boards, wood (e.g., clip, ironing, meat, pastry), manufacturing
321919	boards, wood, made by resawing purchased lumber
336320	boat and ship lighting fixtures, manufacturing
487210	boat charters, pleasure

333920	boat cradles, manufacturing
441220	boat dealer, also retailing parts and accessories
441220	boat dealers, retail
541330	boat engineering designing services
484229	boat hauling, by truck, local
336612	boat kits manufactured in boat yards
238990	boat lift installation
333920	boat lifts, manufacturing
711214	boat race tracks, operation of
532410	boat rental, commercial without operator
332319	boat sections, prefabricated, metal, manufacturing
336212	boat transporter trailers, multi-unit, manufacturing
336215	boat transporter trailers, single-unit, manufacturing
336612	boat yards
713930	boat yards, docking and/or storage
713991	boating (rowing, sailing, canoe, kayak) clubs, without marinas
611690	boating and sailing instruction
713930	boating, sailing and yacht clubs (i.e., operating marinas)
441220	boats, new, retail and repair, primarily repair
417990	boats, pleasure (e.g., canoes, motorboats, sailboats) merchant wholesalers
419110	boats, pleasure (e.g., canoes, motorboats, sailboats), business-to-business (B2B) electronic markets, wholesale
336612	boats, recreational, manufacturing
321919	bobbin blocks and blanks, wood, manufacturing
321999	bobbins (except textile machinery), wood, manufacturing
333248	bobbins for textile machinery, manufacturing
322219	bobbins, fibre, made from purchased paperboard
339920	bobsleds, manufacturing
812320	bobtailers, laundry and dry cleaning
713992	bocce ball courts
713940	body building studios, physical fitness
414520	body care preparations merchant wholesalers
561612	body guard services
315190	body stockings, made in knitting mills
315249	body stockings, women's and misses', cut and sewn from purchased fabric
561612	body, luggage or cargo search services
332999	bofors guns, manufacturing
332410	boiler casings, manufacturing
418410	boiler chemicals merchant wholesalers
238220	boiler chipping, cleaning and scaling
334512	boiler controls, industrial, power and marine type, manufacturing
332910	boiler couplings and drains, plumbing and heating type, manufacturing

332910	boiler gauge cocks, industrial type, manufacturing
524129	boiler insurance
331210	boiler tubes, made from purchased steel
238299	boiler, pipe, or duct insulation and installation
811310	boiler, power, repair shops (except manufacturing)
416120	boilers (e.g., heating, hot water, power, steam) merchant wholesalers
333416	boilers, heating (i.e., low-pressure or cast iron sectional), manufacturing
311614	bologna, made from purchased meat (except poultry and small game)
332720	bolts, metal, manufacturing
326198	bolts, nuts and rivets, plastics, manufacturing
416330	bolts, nuts, rivets, screws and other fasteners merchant wholesalers
113311	bolts, wood (e.g., handle, heading, shingle, stave), cutting
562910	bomb and land mine recovery and disposal services
339110	bomb disposable suit manufacturing
333920	bomb lifts, manufacturing
336410	bomb racks, aircraft, manufacturing
332999	bombcluster adapters, manufacturing
332999	bombs, manufacturing
526915	bond and income / dividend funds, Canadian
526916	bond and income / dividend funds, foreign
523120	bond brokerages
322230	bond paper, made from purchased paper
322121	bond paper, made in paper mills
493120	bonded cold storage warehousing
493110	bonded warehouse, general merchandise
313230	bonded-fibre fabrics, manufacturing
332810	bonderizing metals and metal products, for the trade
524129	bonding for guaranteeing job completion
524129	bonding of employees
524129	bonding, fidelity or surety
812990	bondspersons services
325189	bone black, manufacturing
327110	bone china, manufacturing
311119	bone meal, prepared as feed for animals and fowls, manufacturing
339990	bone novelties, manufacturing
411190	bones and hides merchant wholesalers
311614	bones, fat, rendering
511130	book copyright licensing agency
813410	book discussion clubs
332999	book ends, metal, manufacturing
323120	book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade
322220	book paper, coated, made from purchased paper
322121	book paper, coated, made in paper mills
511130	book publishers and exclusive agents

511130	book publishing exclusively on Internet (e.g., almanacs, atlases, dictionaries, encyclopedia, fiction)
511130	book publishing online
453310	book stores, second-hand, retail
419120	book, periodical and newspaper, wholesale agents and brokers
323120	bookbinding including book repairing
333248	bookbinding machinery, manufacturing
711511	bookbinding, artisanal
323120	bookbinding, without printing
337213	bookcases and cabinets, wood, office, manufacturing
337126	bookcases, metal, household, manufacturing
337214	bookcases, wall cases and cabinets, office (except wood), manufacturing
337123	bookcases, wood, household, manufacturing
713299	bookies
561510	booking accommodation and transportation for travellers
541215	bookkeepers, offices or private practice
713299	bookmakers
519121	bookmobiles
323116	books (e.g., sales, cheque) and refills, manifold printing
454110	books and magazines, mail order, retail
414420	books and pamphlets merchant wholesalers
323119	books and pamphlets, printing and binding without publishing
414420	books electronic format (e.g., CD's or cassette) merchant wholesalers
511130	books, manuals and textbooks, publishing exclusively on Internet (e.g., school, technical)
511130	books, printing and publishing combined
323119	books, printing without publishing
511130	books, publishing
453310	books, used, retail
451310	bookstore
339920	boomerangs, manufacturing
113311	booming, bunching, rafting, driving logs
813410	booster clubs
486110	booster pumping station, oil transport
332999	boosters and bursters, artillery, manufacturing
417920	boot and shoe cut stock and findings merchant wholesalers
316990	boot and shoe findings, all materials, manufacturing
321999	boot and shoe lasts, all materials, manufacturing
811430	boot and shoe repair shop
333248	boot making and repairing machinery, manufacturing
337215	booths, telephone, manufacturing
448210	boots and shoes, retail

316210	boots for men's, including hicking boots and climbing shoes, manufacturing
212398	borate compounds (natural) mining
325189	borax (i.e., sodium borate), manufacturing
212398	borax mining
325320	bordeaux mixture insecticides, manufacturing
325189	boric acid, manufacturing
238910	boring for building construction
213117	boring test holes for non-metallic minerals mining (except fuels), on contract basis
212398	boron mineral mining
325189	borosilicate, manufacturing
417230	bort merchant wholesalers
325410	botanical and herb grinding and milling (i.e., for medicinal use)
325410	botanical extract preparations (except in vitro diagnostics), manufacturing
712130	botanical gardens
325320	botanical insecticides, manufacturing
326198	bottle caps and lids, plastics, manufacturing
322299	bottle caps and tops, die-cut from purchased paper or paperboard
332118	bottle caps and tops, metal, stamping
722410	bottle clubs and tap rooms (drinking places)
321999	bottle covers, willow, rattan and reed, manufacturing
561990	bottle depot
561990	bottle exchange
332210	bottle openers, metal, manufacturing
335210	bottle warmers, household, electric, manufacturing
333990	bottle washers, packaging machinery, manufacturing
454312	bottled gas, retail
445299	bottled water store
413220	bottled wines and liquors merchant wholesalers
417230	bottlers' supplies, caps, bottles merchant wholesalers
327215	bottles (i.e., bottling, canning, packaging), made from purchased glass
326290	bottles, rubber, manufacturing
312110	bottling flavoured water
333990	bottling machinery (e.g., washing, sterilizing, filling, capping, labelling), manufacturing
413210	bottling mineral or spring water (untreated)
413220	bottling purchased wines
311420	bouillon, canning
311420	bouillon, made in dehydration plants
411190	bovine semen merchant wholesalers
315990	bow ties, men's and boys', made from purchased fabric
711215	bowlers, independent
238299	bowling alley equipment installation
713950	bowling alleys or centres (candlepin, duckpin, five or ten pins)

337127	bowling centre furniture, manufacturing
713950	bowling centres
414470	bowling equipment and supplies merchant wholesalers
451119	bowling equipment and supplies, retail
414470	bowling equipment merchant wholesalers
611620	bowling instruction
339920	bowling pin machines, automatic, manufacturing
339920	bowling pins, manufacturing
713991	bowling teams
326198	bowls and bowl covers, plastics, manufacturing
321999	bowls, wood, turned and shaped, manufacturing
339920	bows, archery, manufacturing
314990	bows, made from purchased fabrics
321920	box cleats, wood, manufacturing
722512	box lunch service
722512	box lunch stands
311990	box lunches, for sale off premises, manufacturing
321920	box shook, manufacturing
316990	box toes (i.e., shoe cut stock), leather, manufacturing
322130	boxboard paperboard stock, manufacturing
311611	boxed and canned meat (except poultry and small game), produced in slaughtering plants
311614	boxed meat (except poultry), made by assembly-line cutting of purchased meat
311614	boxed meat plants, engaged in assembly-line cutting and packing of purchased carcasses
711215	boxers, independent, professional
326198	boxes and cases, plastic, manufacturing
335930	boxes, electric wiring (e.g., junction, outlet, switch and fuse), manufacturing
321920	boxes, jewellery, wood or part wood, manufacturing
316990	boxes, leather, manufacturing
332439	boxes, light gauge metal, manufacturing
322219	boxes, sanitary food (except folding), made from purchased paper or paperboard
322211	boxes, shipping, laminated, made from purchased paper or paperboard
339940	boxes, sketching and paint, manufacturing
336211	boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis
713991	boxing clubs
339920	boxing equipment, manufacturing
721213	boys' camps
813410	boys' club
721213	boys' or girls' vacation camp
623999	boys' towns
448120	bra dresses, women's and misses, retail
339910	bracelets, jewellery, manufacturing

414410	bracelets, precious metal and imitation merchant wholesalers
315990	braces and suspenders, made from purchased fabric
115110	bracing and pruning of orchard trees and vines
332510	brackets, builders' hardware type, metal, manufacturing
332619	brackets, made from purchased wire
321919	brackets, wood, manufacturing
416330	brads merchant wholesalers
331222	brads, iron or steel, wire or cut, made in wire drawing plants
332619	brads, metal, made from purchased wire
333248	braiding machinery, textile, manufacturing
313220	braiding narrow fabrics
541930	braille translation
333990	brake burnishing and washing machines, manufacturing
336340	brake caliper assemblies, automotive, truck and bus, manufacturing
336340	brake cylinders, master and wheel, automotive, truck and bus, manufacturing
336340	brake drums, automotive, truck and bus, manufacturing
325999	brake fluid, synthetic, manufacturing
336340	brake hose assemblies, manufacturing
336340	brake lining materials, automotive, truck and bus, manufacturing
811119	brake repair shops, motor vehicle
333310	brake servicing equipment, motor vehicle (except hand tools), manufacturing
336340	brake shoe relining, on a factory basis
336340	brake shoes and pads (except asbestos), manufacturing
336340	brake shoes and pads, asbestos, manufacturing
333619	brakes (except motor vehicle and electromagnetic industrial controls), manufacturing
336340	brakes and brake parts, automotive, truck and bus, manufacturing
335315	brakes and drives (electrical control), manufacturing
336510	brakes and parts, railroad rolling stock, manufacturing
333519	brakes, metalworking, manufacturing
311211	bran, shorts and other products of milling grain (except rice)
522111	branches of chartered banks providing personal and commercial banking services
522111	branches of foreign banks, deposit-accepting, providing personal and commercial banking services
522111	branches of trust companies providing personal and commercial banking services

339940	branding irons (i.e., marking irons), manufacturing
533110	brand-name owners
413220	brandy merchant wholesalers
315249	bra-slips, women's, misses' and girls', cut and sewn from purchased fabric
331420	brass and bronze, made by refining scrap
331523	brass die castings, unfinished, manufacturing
332113	brass forgings, unfinished, made from purchased non-ferrous metal
337126	brass furniture, manufacturing
325610	brass or silver polishes, manufacturing
331420	brass products, made by rolling, drawing, extruding or alloying purchased metal
722410	brasseries (beer gardens)
315210	brassieres, cut and sewn from materials owned by others
315249	brassieres, cut and sewn from purchased fabric
332329	brasswork, ornamental, manufacturing
335229	braziers, barbecue, manufacturing
325190	brazilwood extract, manufacturing
332810	brazing (i.e., hardening) metals and metal products
413190	bread merchant wholesalers
333248	bread slicing machinery, manufacturing
322220	bread wrappers, waxed or laminated, made from purchased paper
333990	bread wrapping machines, manufacturing
311814	bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries
333130	breakers, coal, manufacturing
332910	breakers, vacuum, plumbing, manufacturing
311340	breakfast bars (except chocolate-covered), manufacturing
311230	breakfast cereal (e.g., oats, corn, hominy grits, wheat, rice), manufacturing
413190	breakfast cereals merchant wholesalers
311230	breakfast foods or cereals (e.g., corn, grain, rice, wheat, farina, dry infant' cereals), manufacturing
337126	breakfast sets (furniture), metal, manufacturing
337123	breakfast sets (furniture), wood, manufacturing
212115	breaking, washing, grading, subbituminous coal
237990	breakwater construction
115210	breeding services for livestock
115210	breeding services, pet and small animal
115210	breeding services, poultry
722410	brew pub
312120	brewed beer, manufacturing
311211	brewers' and distillers' flakes and grits, corn, manufacturing

325190	brewers' pitch, made by distillation of wood
333248	brewery machinery, manufacturing
445310	brewery products, retail
416390	brick (except refractory) merchant wholesalers
327120	brick (i.e., common face, glazed, vitrified, hollow), clay, manufacturing
444190	brick and tile dealers, retail
238990	brick pavers (e.g., driveways, patios and sidewalks), installation
238140	brick veneer, installation
327120	brick, clay refractory, manufacturing
327120	brick, nonclay (e.g., chrome, magnesite, silica) refractory, manufacturing
416390	brick, tile, cement merchant wholesalers
419120	brick, tile, cement, wholesale agents and brokers
238140	bricklaying, contractors
327990	bricks and blocks, sand-lime, manufacturing
327330	bricks, concrete, manufacturing
315249	bridal dresses or gowns, custom made
315249	bridal dresses or gowns, cut and sewn from purchased fabric
448199	bridal shops (except custom dressmakers), retail
333990	bridge and gate lifting machinery, manufacturing
321114	bridge and trestle parts, wood, treating
237310	bridge approach, construction
713991	bridge clubs, recreational
237310	bridge decking construction
238320	bridge painting
332319	bridge sections, prefabricated, metal, manufacturing
337126	bridge sets (furniture), metal, manufacturing
337123	bridge sets (furniture), wood, manufacturing
237310	bridge, construction
488490	bridge, tunnel and highway operation
334512	bridges, electrical (e.g., Kelvin, megohm, vacuum tube, Wheatstone), manufacturing
332319	bridges, prefabricated, manufacturing
316990	briefcases, all materials, manufacturing
315190	briefs, drawers and underwear, made in knitting mills
315249	briefs, underwear, women's and misses', cut and sewn from purchased fabric
212398	brimstone mining
212393	brine well
311420	brining and pickling of fruits and vegetables
325190	briquettes, charcoal, manufacturing
324190	briquettes, petroleum, made from refined petroleum
411190	bristles merchant wholesalers
322130	bristol board stock, manufacturing
322121	bristol paper stock, manufacturing
333519	broaches (i.e., machine tool accessory), manufacturing

417230	broaches merchant wholesalers
339110	broaches, dental, manufacturing
333519	broaching machines, metalworking, manufacturing
517310	broadband Internet service providers (ISPs), digital access line (DAL), facilities-based
517310	broadband Internet service providers (ISPs), facilities-based
333120	broadcast devices for sand and salt trucks, manufacturing
334220	broadcast equipment (including studio), for radio and television, manufacturing
541910	broadcast media rating services
515110	broadcasting stations, radio
313210	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), cotton, weaving
313210	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), linen, jute, hemp and ramie, weaving
313210	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), man-made fibre, weaving
414130	broad-woven fabrics merchant wholesalers
313210	brocade, weaving
112320	broiler, fryer and roasting chickens, raising
335210	broilers, electric, manufacturing
523120	brokerages, stock
531211	brokers acting in the capacity of independent real estate sales persons
531212	brokers assisting prospective buyers by selecting, visiting and making purchase offers
531212	brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers
531212	brokers of manufactured homes, on site
523140	brokers, commodity contracts, offices
523120	brokers, securities
488519	brokers, shipping
325189	bromine, manufacturing
325190	bromochloromethane, manufacturing
339110	bronchoscope and gastroscope (except electromedical), manufacturing
331523	bronze die castings, unfinished, manufacturing
331529	bronze or brass foundries (except die-castings)
331420	bronze products, made by rolling, drawing, extruding or alloying purchased metal
812990	bronzing baby shoes
321999	broom handles, manufacturing
418990	broom, mop and paint handles merchant wholesalers
111190	broomcorn farming
411190	broomcorn merchant wholesalers

418990	brooms, brushes and mops merchant wholesalers
311420	broth (except seafood), canning
212116	brown coal mining
311310	brown sugar, manufacturing
417910	brownprinting equipment merchant wholesalers
325410	brucine, manufacturing
212326	brucite mining
335990	brush blocks for electrical use, carbon or moulded graphite, manufacturing
321919	brush blocks, wood, turned and shaped
238910	brush clearing or cutting
115110	brush killing service, chemical
562110	brush removal
335990	brushes and brush stock contacts, carbon, graphite, electric, manufacturing
335990	brushes and contacts, electric, manufacturing
339990	brushes, manual or mechanical accessory, manufacturing
326290	brushes, rubber, manufacturing
333519	brushing machines, metalworking, manufacturing
325620	bubble bath preparations, manufacturing
326198	bubble packaging materials, plastics, manufacturing
321920	buckets or pails, wood, manufacturing
333920	buckets, elevators or conveyors, manufacturing
333120	buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing
321920	buckets, wood, coopered, manufacturing
339990	buckles, claps, eye fasteners and similar articles, manufacturing
332999	buckles, shoe, metal, manufacturing
313320	buckram, manufacturing
111190	buckwheat farming
411120	buckwheat merchant wholesalers
912910	budget and fiscal affairs, provincial
112999	buffalo production
337123	buffets (furniture), wood, manufacturing
333519	buffing and polishing machines, metalworking, manufacturing
327910	buffing and polishing wheels, abrasive and nonabrasive, manufacturing
325610	buffing compounds, manufacturing
333990	buffing machines, hand-held power-driven, manufacturing
332810	buffing metals and metal products
335120	bug zappers, manufacturing
416330	builders' hardware merchant wholesalers
332510	builders' hardware, metal, manufacturing
444130	builders' hardware, retail
236110	builders, speculative, single family

236110	building alterations and repairs, general contractor, residential
212316	building and monumental stone, marble
416110	building and power annunciator insulated wire and cable merchant wholesalers
238210	building automation systems, contractors
416320	building board (e.g., fibre, particle, flake) merchant wholesalers
561722	building cleaning, janitorial services
238910	building demolition
541690	building envelope consulting services
531320	building evaluator
561799	building exterior cleaning services (except sandblasting and window cleaning)
416390	building fascia (except wood) merchant wholesalers
238390	building fixtures and fittings (except mechanical equipment), installation
238130	building framing (except structural steel), installation
237210	building lot subdividing, land development
561722	building maintenance (except repairs)
327120	building material and refractories made of clay or other materials with similar properties
326198	building materials (e.g., fascia, panels, siding, soffits), plastics, manufacturing
453310	building materials, used, retail
326198	building panels, corrugated and flat, plastics, manufacturing
322121	building paper stock, manufacturing
237120	building petrochemical plants
236110	building repairs, residential (except single-family), general contractors
236110	building repairs, single family, general contractors
334512	building services monitoring controls, automatic, manufacturing
416390	building soffit merchant wholesalers
212314	building stone, granite, rough, mining
212315	building stone, limestone, rough, mining
416390	building stones merchant wholesalers
327120	building tile, clay, manufacturing
335920	building wire and cable, electric, insulated, manufacturing
541310	buildings and structures, architectural design services (except landscape)
321992	buildings that are made away from the construction site, either in sections, complete units, or in components for on-site erection
321992	buildings, prefabricated or pre-cut, wood frame, manufacturing
332311	buildings, prefabricated, metal (except portable), manufacturing
416390	built-in kitchen cabinets merchant wholesalers
414220	built-in vacuum systems (household) merchant wholesalers

443143	built-in vacuum systems, retail
238350	built-in wood cabinets constructed on site
327990	built-up mica, manufacturing
339940	bulk carbon paper or stencil paper in rolls or large sheets, manufacturing
445299	bulk food stores
484221	bulk liquid (e.g., petroleum, milk), trucking service, local
484231	bulk liquids (e.g., petroleum and chemical products), trucking, long distance
332420	bulk storage tanks, heavy gauge steel, manufacturing
412110	bulk tank station merchant wholesalers
711215	bull riders
532410	bulldozer rental and leasing (without operator)
333120	bulldozers, manufacturing
238910	bulldozing, unspecified, rental with operator
339940	bulletin boards, of metal, manufacturing
321999	bulletin boards, wood and cork, manufacturing
414110	bulletproof vests merchant wholesalers
339110	bulletproof vests, manufacturing
711215	bullfighters
336390	bumpers and bumperettes, assembled, automotive, truck and bus, manufacturing
333310	bundling machinery (e.g., mail, newspaper, box strapping), manufacturing
713992	bungee jumping facilities
321999	bungs, wood, manufacturing
321991	bunk houses, mobile, manufacturing
311814	buns, bread-type (e.g., hamburger, hot dog), made in commercial bakeries
315241	buntings, infants', cut and sewn from purchased fabric
334512	buoyancy instruments, industrial process type, manufacturing
321999	buoys, cork, manufacturing
332319	buoys, fabricated metal plate, manufacturing
334290	burglar alarm systems and equipment, manufacturing
238210	burglar alarm systems, electric wiring, installation
417920	burial caskets merchant wholesalers
339990	burial caskets, manufacturing
315289	burial garments or shrouds, cut and sewn from purchased fabric
453999	burial monuments, retail
316210	burial slippers, manufacturing
327390	burial vaults, concrete and precast terrazzo, manufacturing
339990	burial vaults, fibreglass, manufacturing
327990	burial vaults, stone, manufacturing
314910	burlap bags, made from purchased materials
414130	burlap merchant wholesalers
313210	burlap, broad-woven, weaving
711111	burlesque companies

212326	burley mining
313310	burling and mending fabrics, for the trade
113311	burls, wood, cutting
333416	burners, oil, gas or a combination of both, manufacturing
332810	burning metals and metal products, for the trade
339940	burnishers and cushions, gilders', manufacturing
333519	burnishing machines, metalworking, manufacturing
316990	burnt leather goods, manufacturing
321999	burnt wood articles, manufacturing
112920	burro, donkey or mule production
813210	bursaries (scholarship trusts), management of
541850	bus and subway card advertising services
335315	bus bar structures, manufacturing
335930	bus bars (electrical conductors), manufacturing
416110	bus bars and trolley ducts merchant wholesalers
336211	bus bodies, assembling on purchased chassis
336211	bus bodies, manufacturing
488990	bus broker (without bus expenses)
335315	bus duct-feeder, plug-in (including top-off units) and trolley duct-feeders, manufacturing
485210	bus line operation, intercity or interurban
485110	bus line operation, local
485410	bus operation, school
532120	bus rental, without driver
485110	bus service, urban and suburban
561721	bus shelter window maintenance
332311	bus shelters, metal frame, manufacturing
488490	bus terminal operation, independent
811192	bus washing
415120	buses merchant wholesalers
336120	buses, passenger (except trackless trolley), assembling on chassis of own manufacture
487110	buses, sightseeing (except scheduled), local, operation
236220	bush depots and camps, construction
333619	bushings, plain (except internal combustion engine), manufacturing
326198	bushings, plastics, manufacturing
326290	bushings, rubber, manufacturing
321999	bushings, wood, manufacturing
611410	business and commercial schools (non-university)
531212	business brokers (buying and selling business enterprises, including the real estate)
511140	business directory, publishing and printing combined
611690	business education for youth

611690	business education seminars
522299	business financing companies
323119	business forms (except manifold), printing without publishing
418210	business forms merchant wholesalers
913910	business licensing, local administration
453210	business machine paper supplies, retail
322230	business machine paper, cut sheet, made from purchased paper
541611	business management consulting services
561110	business management services
417910	business or office machines merchant wholesalers
541720	business research and development services
561430	business service centre
541611	business start-up consulting services
913910	business tax, local administration
417320	business telephone systems merchant wholesalers
813410	businessmen's clubs, civic and social
419110	business-to-business electronic markets (B2B) electronic auctions
419110	business-to-business electronic markets (B2B), wholesale trade
325210	butadiene rubber (i.e., polybutadiene), manufacturing
325210	butadiene styrene copolymers, containing less than 50% butadiene, manufacturing
325210	butadiene styrene copolymers, containing more than 50% butadiene, manufacturing
325210	butadiene styrene copolymers, manufacturing
325190	butadiene, made from alcohol
325110	butadiene, made from refined petroleum or natural gas liquids
324110	butadiene, made in petroleum refineries
412110	butane gas and naphtha (except bulk stations and terminals) merchant wholesalers
454312	butane gas, bottled, retail
325110	butane, made from refined petroleum or natural gas liquids
445210	butcher shops or meat markets, retail
332210	butchers' knives, manufacturing
337215	butchers' store fixtures, manufacturing
311515	butter, creamery and whey, manufacturing
311515	butter, manufacturing
333248	buttonhole and eyelet machinery, industrial, manufacturing
333248	buttonhole and eyelet machines, household, manufacturing
339910	buttons (e.g., collar, cuff), precious metal and precious or semiprecious stones, manufacturing

339990	buttons manufacturing, including the blanks, moulds and colouring thereof (except precious or semiprecious metal or stones)
414130	buttons merchant wholesalers
325190	butyl acetate, manufacturing
325190	butyl alcohol, manufacturing
325210	butyl rubber, manufacturing
325110	butylene (butene), made from refined petroleum or natural gas liquids
324110	butylene (i.e., butene), made in petroleum refineries
523910	buying income tax refunds

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611210	c.e.g.e.p. (collège d'enseignement général et professionnel)
336120	cab and chassis assemblies, heavy-duty trucks, manufacturing
336110	cab and chassis assemblies, light trucks and vans, manufacturing
722410	cabarets (nightclubs)
111219	cabbage farming, field, bedding plant and seed production
236110	cabin construction, by operative builders
336612	cabin cruisers, building
334511	cabin environment indicators, transmitters and sensors, manufacturing
332510	cabinet hardware, metal, manufacturing
337123	cabinet making, made to individual order
238350	cabinetry, installation and finishing
337126	cabinets (free standing), metal, manufacturing
238350	cabinets, built-in, construction
337123	cabinets, household, free standing, wood, manufacturing
444190	cabinets, kitchen (to be installed), retail
337126	cabinets, kitchen, free standing, metal, manufacturing
337126	cabinets, medicine, metal, manufacturing
337126	cabinets, radio and television, metal, manufacturing
337215	cabinets, show, display and storage (except refrigerated), manufacturing
335315	cabinets, wireways, gutters, surface raceways (except conduit and metallic tubing), manufacturing
321999	cabinets, wood household (e.g., radio, television, stereo, sewing machine), manufacturing
485110	cable cars operation, commuter
416110	cable conduit merchant wholesalers
334220	cable decoders, manufacturing
517310	cable distribution, facilities-based
237130	cable installation (hydro, telephone, telegraph, underground and marine)

487990	cable lifts, amusement or scenic, operated separately from lodges
515210	cable program broadcasting
332210	cable splicers, hand tool, manufacturing
238990	cable splicing service, non-electrical, contractors
238210	cable splicing, electrical, contractors
238210	cable television hookup, contractors
237130	cable television line construction, contractors
515210	cable television network
517310	cable television providers and operators
334220	cable television transmission and receiving equipment, manufacturing
334512	cable testing machines, manufacturing
416110	cable, insulated merchant wholesalers
331222	cable, iron or steel, electric, made in wire drawing plants
331222	cable, iron or steel, insulated or armoured, made in wire drawing plants
332619	cable, non-insulated wire, made from purchased wire
517310	cable, satellite television and wireless cable television operators operating co-axial based distribution network, satellite-based distribution networks and fixed wireless-based distribution networks and primarily serving the residential market
416210	cable, wire (except insulated) merchant wholesalers
333110	cabs for agricultural machinery, manufacturing
333120	cabs for construction machinery, manufacturing
333920	cabs for industrial trucks and tractors, manufacturing
487110	cabs, horse drawn, sightseeing
541514	CAD/CAM systems services
541370	cadastral surveying and mapping services
339920	caddy carts, manufacturing
331410	cadmium smelting and primary refining
541514	CAE (computer-aided engineering) systems services
722410	cafe bar
417920	cafeteria furniture merchant wholesalers
337127	cafeteria furniture, manufacturing
722310	cafeteria, personnel
722310	cafeterias, industrial
722512	cafeterias, public
315220	caftans, men's and boys', cut and sewn from purchased fabric
315249	caftans, women's, misses' and girls', cut and sewn from purchased fabric
332619	cages, made from purchased wire
333130	cages, mine shaft, manufacturing
522321	caisses d'économie, federation or league (central clearing house services)
522130	caisses d'économie, local

522321	caisses d'entraide économique, fédération (i.e., central clearing house services)
522130	caisses d'entraide économique, local
522321	caisses d'établissement, fédération (i.e., central clearing house services)
522130	caisses d'établissement, local
522321	caisses populaires, federation, league or regional (central clearing house services)
522130	caisses populaires, local
238910	caisson (i.e., drilled building foundations), construction
237990	caissons (i.e., marine or pneumatic structures), construction
332420	caissons, for underwater work, metal, manufacturing
561990	cake decorating service
453999	cake decorating supplies, retail
311990	cake frosting and icing, manufacturing
311340	cake ornaments, confectionery, manufacturing
339990	cake ornaments, inedible, manufacturing
311224	cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
413190	cakes and pastries merchant wholesalers
212231	calamine, galena, smithsonite, sphalerite ore and willemite mining
212220	calaverite mining
212315	calcareous tufa, crushed and broken, quarrying
212315	calcareous tufa, dimension, quarrying
416340	calcimines merchant wholesalers
325510	calcimines, manufacturing
327420	calcined gypsum plaster, manufacturing
333990	calcining kilns, manufacturing
324190	calcining petroleum coke from refined petroleum
212398	calcite mining
325320	calcium arsenate insecticides, manufacturing
325189	calcium carbide, chloride and hypochlorite, manufacturing
325190	calcium citrate, manufacturing
325189	calcium hypochlorite, manufacturing
212315	calcium limestone, crude, mining
325190	calcium oxalate, manufacturing
417910	calculating machines merchant wholesalers
333310	calculators (except electronic), manufacturing
333310	calculators, electronic, manufacturing
487110	calèche service, sightseeing
323119	calendars, printing without publishing
511190	calendars, publishers or publishing
511190	calendars, publishing
333246	calendering machinery for plastics, manufacturing
333248	calendering machinery for textiles, manufacturing

313310	calendering textile fabrics or textile products (including clothing), for the trade
541380	calibration and certification services
811210	caliper, gauge and other machinists' precision repair
332210	calipers and dividers, machinists' precision tools, manufacturing
339110	calorimeters, laboratory type, manufacturing
336310	cam shafts, automotive and truck gasoline engine, manufacturing
334310	camcorders, manufacturing
333246	camelback (i.e., retreading material) machinery, manufacturing
326210	camelback (i.e., retreading materials), manufacturing
443145	camera and photographic supplies stores or shops (i.e., films, parts, accessories, developing films), retail
316990	camera carrying bags, all materials, manufacturing
811210	camera repair and service
443145	camera shops, photographic, retail
711512	cameramen, independent
333310	cameras (except television and video), manufacturing
414430	cameras equipment and supplies merchant wholesalers
443145	cameras, retail sales combined with repair (repair as primary source of receipts)
334220	cameras, television, manufacturing
315241	camisoles, infants', cut and sewn from purchased fabric
315249	camisoles, women's and misses', cut and sewn from purchased fabric
337126	camp furniture, metal, manufacturing
337123	camp furniture, wood, manufacturing
721310	camp, residential, for farm or other workers
336215	camper units, slide-in, for pick-up trucks, manufacturing
532120	campers, recreational vehicles (RVs), rental
721211	campground
325190	camphor, natural, manufacturing
325190	camphor, synthetic, manufacturing
451119	camping equipment (except tent trailers), retail
414470	camping tents and equipment merchant wholesalers
336215	camping trailers and chassis, manufacturing
721211	campsites for transients
333519	cams (i.e., machine tool accessory), manufacturing
333519	can forming machines, metalworking, manufacturing
332619	can keys, made from purchased wire
332431	can lids and ends, metal, manufacturing
332210	can openers (except powered), manufacturing

335210	can openers, electric, domestic, manufacturing
813410	Canadian legion
483213	canal barge operations
488310	canal locks, operating
488310	canal maintenance (except dredging)
488310	canal operations
483213	canal transportation, freight
483213	canal transportation, passengers
333310	cancelling machinery, post office type, manufacturing
911910	cancer detection program administration, federal
622310	cancer hospital
332999	candelabra and candlesticks, metal (except precious metal), manufacturing
322219	candelabra tubes, made from purchased paperboard
311340	candied fruit and fruit peel products (e.g., candied, glazed, crystallized), manufacturing
453999	candle shops, retail
453999	candle shops, retail, primarily non-store
418990	candles merchant wholesalers
339990	candles, manufacturing
311340	candy (except chocolate), manufacturing
311351	candy bars, chocolate (including chocolate-covered), made from cacao beans
413190	candy merchant wholesalers
311340	candy stores (except chocolate), candy made on the premises (except for immediate consumption)
311352	candy stores, chocolate candy made on the premises (except for immediate consumption)
445292	candy stores, retail
311352	candy, chocolate, made from purchased chocolate
722330	candy-floss trailer operations
337126	cane chairs, manufacturing
311310	cane or beet sugar refining
311310	cane sugar, made from purchased raw cane sugar
337126	cane, chair, woven of reed or rattan, manufacturing
339990	canes (except orthopedic), manufacturing
332999	canisters, ammunition, manufacturing
312310	cannabis cigarette manufacturing
312310	cannabis edibles manufacturing
312310	cannabis e-liquids and concentrates manufacturing
111412	cannabis grown hydroponically
111412	cannabis grown in climate controlled pods
111995	cannabis grown in open fields
111412	cannabis grown under cover
413410	cannabis merchant wholesalers
312310	cannabis oil manufacturing
413410	cannabis oil merchant wholesalers

453993	cannabis oil retail
312310	cannabis processing
492210	cannabis product delivery services
312310	cannabis product manufacturing
453993	cannabis product retail
453993	cannabis product retail, exclusively via the Internet
413410	cannabis products merchant wholesalers
419120	cannabis products wholesale agents and brokers
419110	cannabis products, business-to-business (B2B) electronic markets, wholesale
541380	cannabis quality testing laboratories
453993	cannabis seed retail
111995	cannabis seeds and seedling growing in open fields
111412	cannabis seeds and seedlings grown under cover
312310	cannabis-infused food and beverages manufacturing
413190	canned baby and junior foods merchant wholesalers
413190	canned desserts merchant wholesalers
413190	canned dietary foods merchant wholesalers
413190	canned fish products merchant wholesalers
413190	canned food ingredients and preparations merchant wholesalers
413190	canned foods merchant wholesalers
311420	canned fruit and vegetable juices (dietetic or homogenized), manufacturing
311420	canned fruit and vegetable juices (fresh or concentrates), manufacturing
413190	canned meat merchant wholesalers
413190	canned or dried dairy products merchant wholesalers
413190	canned or dried milk merchant wholesalers
413190	canned or preserved dried fruit merchant wholesalers
311420	canned pasta (plain), manufacturing
311710	canned seafood stew making
311420	canned specialties based on fruits or vegetables, including baked beans, bean sprouts, Chinese food and mincemeat, manufacturing
413190	canned specialties merchant wholesalers
413190	canned vegetables merchant wholesalers
311710	canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)
333990	canning machinery, manufacturing
311614	canning meat (except poultry, small game, pet food, baby food), from purchased meat
311420	canning soups (except seafood)
311420	canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)
713991	canoe and kayak clubs, recreational

336612	canoes, kayaks, rowboats and skiffs, manufacturing
441220	canoes, retail
111120	canola (rapeseed) farming
332329	canopies, sheet metal, manufacturing
417230	cans for fruits and vegetables merchant wholesalers
322219	cans, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
332431	cans, metal (e.g., food, beverage), manufacturing
111219	cantaloupe farming, field, bedding plant and seed production
111219	cantaloupe, melon and watermelon farming
321919	cants, resawed (lumber), manufacturing
314910	canvas bags, manufacturing
313210	canvas fabrics (more than 30 cm/12 in. wide), weaving
418990	canvas goods or products merchant wholesalers
314910	canvas products, made from purchased canvas or canvas substitutes
316210	canvas shoes, rubber or plastic sole with fabric upper, manufacturing
454390	canvassers (door-to-door), headquarters for retail sale of merchandise
416110	capacitors (except electronic) merchant wholesalers
335990	capacitors (except electronic), fixed and variable, manufacturing
334410	capacitors, electronic, fixed and variable, manufacturing
315249	capes (except fur, leather, waterproof), girls', cut and sewn from purchased fabric
315249	capes (except fur, leather, waterproof), women's and misses', cut and sewn from purchased fabric
315289	capes, waterproof (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric
112320	capon, chicken or Cornish hens farming
115210	caponizing service
237110	capping of water wells
333990	capping, sealing, lidding and packaging machinery, manufacturing
325190	caprolactam, manufacturing
315289	caps and gowns, cut and sewn from purchased fabric or paper
315990	caps and hats (except fur, leather), made from purchased fabric
315281	caps and hats, leather, manufacturing
336215	caps for pickup trucks, manufacturing
325999	caps for toy pistols, manufacturing
325920	caps, blasting and detonating, manufacturing
332999	caps, bomb, manufacturing
316990	caps, heel and toe, leather, manufacturing
332999	caps, heel and toe, metal, manufacturing

315190	caps, made in knitting mills
315990	caps, textiles, straw, fur-felt and wool-felt, made from purchased fabric
333920	capstans, marine, manufacturing
334290	car alarms, manufacturing
811199	car clinic (diagnostic centre)
532111	car rental agencies
332999	car seals, metal, manufacturing
532111	car sharing, short-term rental
334310	car stereos, manufacturing
336215	car trailer, non-commercial, manufacturing
811192	car washes, self-service or automatic
417920	car washing equipment merchant wholesalers
333310	car washing machinery, manufacturing
325189	carbides (e.g., boron, calcium, silicon, tungsten), manufacturing
332999	carbines, manufacturing
325190	carbinol (methanol and derivatives), manufacturing
325210	carbohydrate plastics, manufacturing
325190	carbolic acid (phenol), manufacturing
416210	carbon and alloy steels primary forms and structural shapes merchant wholesalers
334512	carbon arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing
418410	carbon black merchant wholesalers
327120	carbon brick, manufacturing
523140	carbon credit commodity broker (aggregator)
325120	carbon dioxide, manufacturing
325189	carbon disulphide, manufacturing
335990	carbon electrodes for electrical use, manufacturing
334290	carbon monoxide detectors, manufacturing
335990	carbon or graphite electrodes, manufacturing
418210	carbon paper merchant wholesalers
339940	carbon paper, manufacturing
335990	carbon specialties for electrical use, manufacturing
325190	carbon tetrachloride, manufacturing
325189	carbon, bone and lamp black pigments, manufacturing
413210	carbonated beverages merchant wholesalers
312110	carbonated beverages, non-alcoholic, manufacturing
312110	carbonated mineral waters, manufacturing
312110	carbonated soft drinks or soda, manufacturing
325189	carbonic acid, manufacturing
333248	carbonizing equipment for processing wool, manufacturing
313310	carbonizing textile fibres
335990	carbons, electric, manufacturing
325999	carburetor cleaners, manufacturing
811119	carburetor repair
336310	carburetors (except aircraft, motor vehicle), manufacturing

336310	carburetors, aircraft engine, manufacturing
336310	carburetors, motor vehicle engine, manufacturing
336310	carburetors, motor vehicle engine, rebuilding on an assembly line
316990	card cases (except metal), manufacturing
611690	card game instruction (e.g., bridge)
414460	card games merchant wholesalers
713299	card rooms (e.g., poker rooms)
337126	card table and chair sets, metal, manufacturing
322211	cardboard boxes, corrugated, made from purchased paper or paperboard
418220	cardboard products merchant wholesalers
322130	cardboard stock, manufacturing
322220	cardboard, laminated or surface coated, made from purchased paperboard
313230	carded nonwoven fabrics, manufacturing
325410	cardiac preparations, manufacturing
315190	cardigans, made in knitting mills
333248	carding machinery for textiles, manufacturing
313310	carding textile fibres
334512	cardiodynameters, manufacturing
334512	cardiographs, manufacturing
621110	cardiologists' offices
334512	cardiophones, electric, manufacturing
334512	cardioscopes, manufacturing
334512	cardiotachometers, manufacturing
493190	cardlock petroleum tank farms
447190	cardlock stations (except petroleum tank farms)
447190	cardlocks (except petroleum tank farms)
453999	cards (e.g., baseball, hockey), retail
323119	cards (e.g., business, greeting, playing, postcards, trading), printing without publishing
323113	cards (e.g., business, greeting, playing, postcards, trading), screen printing without publishing
322299	cards, die-cut (except office supplies), made from purchased paper or paperboard
322230	cards, die-cut office supply (e.g., index, library, time recording), made from purchased paper or paperboard
624120	care attendant service for persons with disabilities
611430	career development and courses customized or modified to meet the special needs of customers
541612	career transition services
561722	caretaker service
481110	cargo carriers, air, scheduled
336611	cargo container ships, building
314990	cargo safety straps, manufacturing
488490	cargo surveyors, truck transportation
481214	cargo transportation, air, charter service
481110	cargo transportation, air, scheduled

488390	cargo, checkers, marine
333310	carnival and amusement park rides, manufacturing
333310	carnival and amusement park shooting gallery machinery, manufacturing
417990	carnival equipment merchant wholesalers
713999	carnival rides, concession operators
711190	carnivals, travelling show
212291	carnotite, pitchblende, radium, tyuyamunite, uraninite, uranium mining
333920	carousel conveyors (e.g., luggage), manufacturing
333310	carousels (i.e., merry-go-rounds), manufacturing
332210	carpenters' hand tools (except saws), non-powered, manufacturing
444130	carpenters' tools, retail
416330	carpenters', mechanics', plumbers' and other trades tools merchant wholesalers
532310	carpentry equipment rental
238350	carpentry work (except framing)
238130	carpentry, framing
414320	carpet and carpet supplies merchant wholesalers
333310	carpet and floor cleaning equipment, electric, manufacturing
561740	carpet and furniture cleaning on location, services
532280	carpet and rug rental service
314990	carpet cutting and binding
238330	carpet installation only
313230	carpet paddings, nonwoven, manufacturing
442210	carpet sales and installation
442210	carpet stores, retail
335210	carpet sweepers, electric vacuum, household, manufacturing
333310	carpet sweepers, mechanical, manufacturing
321999	carpets, cork, manufacturing
485990	carpool operation
332311	carports, prefabricated, metal, manufacturing
337215	carrier cases and tables, mail, manufacturing
334210	carrier equipment (i.e., analog, digital), telephone, manufacturing
334220	carrier equipment, cellular communications (i.e., analog, digital), manufacturing
722512	carry-out restaurants
336211	cars in kit form, manufacturing
336110	cars, electric, for highway use, assembling on chassis of own manufacture
484229	carting, by truck or horse-drawn wagon
541370	cartographic surveying services
333990	carton filling machines, manufacturing
322212	cartons, folding (except milk), made from purchased paperboard
711511	cartoonists, independent
333990	cartridge (i.e., powder) hand-held power-driven tools, manufacturing

332999	cartridge cases for ammunition (i.e., 30 mm or less; 1.18 inch or less), manufacturing
331420	cartridge cups, discs and sheets, copper and copper alloy, made by rolling, drawing, extruding or alloying purchased metal
332999	cartridges, ammunition, manufacturing
339940	cartridges, refill, for ball point pens, manufacturing
333110	carts and wagons, lawn and garden type, manufacturing
333920	carts for moving goods (e.g., laundry, industrial), manufacturing
339920	carts, golf, hand, manufacturing
332210	carving sets, manufacturing
453220	carvings and artcraft, retail
417920	carwash equipment and supplies merchant wholesalers
325220	casein fibres and filaments, manufacturing
325210	casein plastics, manufacturing
311515	casein, dry and wet, manufacturing
332321	casements, metal, manufacturing
316990	cases, luggage, manufacturing
332439	cash and stamp boxes, light gauge metal, manufacturing
911910	cash funds management, federal administration
912910	cash funds, provincial administration
322230	cash register tapes, made from purchased paper
333310	cash registers (except electronic), manufacturing
417910	cash registers merchant wholesalers
333310	cash registers, electronic, manufacturing
332319	casings, scroll, fabricated metal plate, manufacturing
332329	casings, sheet metal, manufacturing
721120	casino hotels
713210	casinos (except casino hotels)
332510	casket hardware, metal, manufacturing
339990	caskets (burial), metal and wood, manufacturing
321920	casks, wood, coopered, manufacturing
335210	casseroles, electric, manufacturing
334610	cassette tapes, pre-recorded audio, mass-reproducing
331511	cast iron brake shoes, railroad, manufacturing
331511	cast iron pipe and pipe fittings, manufacturing
416210	cast iron pipe merchant wholesalers
331511	cast iron railroad car wheels, manufacturing
416210	cast or forged grinding balls merchant wholesalers
327120	castable refractories, clay, manufacturing
327120	castable refractories, nonclay, manufacturing
332510	casters, furniture, manufacturing
332510	casters, industrial, manufacturing

561310	casting agencies or bureaus, theatrical
561310	casting bureau or agency, motion picture or video
561310	casting bureaus, theatrical
331529	castings (except die-castings), copper, unfinished, manufacturing
331529	castings (except die-castings), non-ferrous metals (except aluminum, copper), unfinished, manufacturing
331511	castings, unfinished, compacted graphite iron, manufacturing
331511	castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing
325999	cat litter (clay based), manufacturing
454110	catalog (order taking) offices of mail order houses, retail
511140	catalog of collections, publishing
511140	catalog of collections, publishing and printing combined
511190	catalogs (i.e., mail order, store and merchandise), publishing and printing combined
452999	catalogue sales showrooms , retail
511190	catalogues (e.g., mail order, store and merchandise), publishing
323119	catalogues of collections (e.g., museum), printing without publishing
323119	catalogues, printing without publishing
811112	catalytic converters, automotive, installation, repair, or sales and installation
336390	catalytic converters, engine exhaust, automotive, truck and bus, manufacturing
332999	catapult guns, manufacturing
327390	catch basin covers, concrete, manufacturing
115210	catching poultry, with no hauling
911910	categorical health program administration, federal
722320	caterers
722320	caterers who own or manage permanent facilities in which they provide event-based food services
722310	catering food service, industrial
722320	catering for dining room and banquets
112510	catfish production in freshwater, farm raising
325410	cathartic preparations, manufacturing
339110	catheters, cannulae and intravenous system (IV), manufacturing
417320	cathode ray picture tubes merchant wholesalers
334410	cathode ray tubes (CRT), manufacturing
238190	cathodic protection, installation
212398	catlinite mining
411110	cats merchant wholesalers
311420	catsup and similar tomato sauces, manufacturing
112991	cattle and pigs, raising
112991	cattle and poultry farm

115210	cattle breeding services
115210	cattle dehorning and hoof trimming services
411110	cattle drovers (dealer)
333110	cattle feeding and watering equipment, manufacturing
813910	cattle grazing association
411110	cattle merchant wholesalers
115210	cattle registration service
112991	cattle, calves, pigs, and, chickens, raising
325520	caulking compounds (except gypsum-based), manufacturing
332210	caulking guns, non-powered, manufacturing
238390	caulking window services
325181	caustic potash (i.e., potassium hydroxide), manufacturing
325181	caustic soda (i.e., sodium hydroxide), manufacturing
418410	caustic soda merchant wholesalers
712190	caverns
311710	caviar, canned, manufacturing
332210	c-clamps, manufacturing
334110	CD-ROM drives, manufacturing
334610	CD-ROM, software, mass-reproducing
561799	cedar (exterior) cleaning, preserving and repairing
337123	cedar chests, manufacturing
325999	cedar oil, manufacturing
238130	ceiling beams (wooden), rough installation
335210	ceiling fans or bath fans with integrated lighting fixtures, manufacturing
321919	ceiling lumber, dressed, made by resawing purchased lumber
321111	ceiling lumber, made from logs or bolts
334512	ceilometers, manufacturing
711512	celebrity spokesperson, independent
111219	celery farming, field, bedding plant and seed production
212398	celestite concentrate, mining
322220	cellophane adhesive tape, made from purchased materials
325220	cellophane film or sheet, manufacturing
811210	cellphone (e.g., cell phone, cellular telephone), repair
237130	cellular phone towers, construction
417320	cellular telephone merchant wholesalers
517310	cellular telephone services plans, facilities-based
334220	cellular telephones, manufacturing
325220	cellulose acetate fibres and filaments, manufacturing
325210	cellulose acetate resins, manufacturing
325190	cellulose acetate, non-plasticized, manufacturing
418220	cellulose film or tape merchant wholesalers
325210	cellulose nitrate resins, manufacturing
325210	cellulose propionate resins, manufacturing
325210	cellulose resins, manufacturing

325210	cellulose xanthate (viscose), manufacturing
313210	cellulosic fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving
325220	cellulosic fibres and fibre mixtures, made from waste
325220	cellulosic filament yarn, manufacturing
326114	cellulosic plastics film and unlaminated sheet, manufacturing
325220	cellulosic staple fibres, manufacturing
327310	cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing
322220	cement bags, made from purchased paper
238140	cement block laying
238110	cement finishing
417230	cement making machinery merchant wholesalers
236210	cement plants, construction
212315	cement rock, quarrying
238110	cement work
327420	cement, keene's (i.e., tiling plaster), manufacturing
213118	cementing oil and gas well casings, on a contract basis
324122	cements, asphalt roofing, made from purchased asphaltic materials
812220	cemetery (e.g., human, pet)
561730	cemetery plot care services
238220	central air-conditioning equipment, installation
238220	central cooling equipment and piping, installation
325410	central nervous system stimulant preparations, manufacturing
334210	central office and switching equipment, telephone, manufacturing
333310	central vacuuming systems, commercial type, manufacturing
551114	centralized administrative offices
519122	centres for documentation (i.e., archives)
333910	centrifugal pumps, manufacturing
333990	centrifuges, industrial, manufacturing
333990	centrifuges, laboratory type, manufacturing
325410	cephalosporin, uncompounded, manufacturing
325130	ceramic colours, manufacturing
416390	ceramic construction materials (except refractory) merchant wholesalers
417930	ceramic equipment, greenware and supplies merchant wholesalers
327990	ceramic fibre, manufacturing
451120	ceramic greenware and supplies, retail
327110	ceramic insulators, manufacturing
339910	ceramic jewellery, manufacturing
333990	ceramic kilns and furnaces, manufacturing
414310	ceramic kitchenware and tableware merchant wholesalers
327120	ceramic tile, floor and wall, manufacturing

238340	ceramic tile, installation
416390	ceramic wall and floor tiles merchant wholesalers
451120	ceramics studio (except artist's own account)
451120	ceramics supplies, retail
411120	cereal grain merchant wholesalers
325189	cerium salts, manufacturing
323119	certificates (e.g., bond, stock), printing
541212	certified accountants' offices
523140	certified emission reductions testing
523930	certified financial planner services, customized, fees paid by clients
541212	certified management accountants' (CMA)
541212	certified public accountants (CPAs)
212231	cerussite mining
562990	cesspool cleaning services
325190	cetyl alcohol, manufacturing
335210	chafing dishes, electric, manufacturing
332999	chain fittings, metal, manufacturing
333920	chain hoists, manufacturing
332329	chain ladders, metal, manufacturing
332619	chain link fencing and fence gates, made from purchased wire
331222	chain link fencing, iron or steel, made in wire drawing plants
416330	chain saws merchant wholesalers
333990	chain saws, hand-held power-driven, manufacturing
332619	chain, made from purchased wire
332619	chain, welded, made from purchased wire
333619	chains and pulleys, power transmission, manufacturing
334512	chains, surveyors', manufacturing
332210	chainsaw blades, manufacturing
416330	chainsaws merchant wholesalers
444210	chainsaws, retail
337121	chair and couch springs, assembled, manufacturing
337121	chair beds, on frames of any material, manufacturing
337215	chair frames for upholstered furniture, wood, manufacturing
337215	chair frames, wooden, manufacturing
337215	chair glides, manufacturing
337215	chair seats, hardwood, manufacturing
337121	chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
337126	chairs, household, metal, manufacturing
337127	chairs, hydraulic, barber and beauty shop, manufacturing
337121	chairs, overstuffed or upholstered on wood frames
337127	chairs, portable folding, manufacturing
337127	chairs, tablet arm, manufacturing
337123	chairs, wood household (except upholstered), manufacturing

212233	chalcocite, chalcopyrite and cuprite ore mining
339940	chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing
212315	chalk mine or quarry
212315	chalk, ground or otherwise treated, mining
711130	chamber music groups
813910	chambers of commerce
333519	chamfering machines, metalworking, manufacturing
418990	chamois merchant wholesalers
312130	champagne-method sparkling wines, manufacturing
335120	chandeliers, manufacturing
333310	change making machines, manufacturing
325189	channel black, manufacturing
237990	channel cutoff construction, general contractors
561722	char service
325190	charcoal (except activated), manufacturing
325190	charcoal briquettes, wood, manufacturing
418990	charcoal merchant wholesalers
481110	charter airlines, scheduled
485510	charter bus industry
487210	charter fishing boats, inland
487210	charter fishing boats, sea and coastal
487210	charter yachts, with crew
541212	chartered accountants' offices
522112	chartered banks that are primarily engaged in issuing loans to large businesses, governments or other large institutional clients
522111	chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses
483213	chartering of commercial boats with operator, inland water (freight)
483213	chartering of commercial boats with operator, inland water (passengers)
532410	chartering of commercial boats without operator
483115	chartering vessels with crew, deep sea, coastal and Great Lakes (freight)
483115	chartering vessels with crew, deep sea, coastal and Great Lakes (passengers)
483213	chartering vessels with crew, inland water transportation of passengers (except Great Lakes)
483213	chartering vessels with crew, inland waters, freight transportation (except Great Lakes)
333519	chasers (i.e., machine tool accessory), manufacturing
332810	chasing metals and metal products (except printing plates), for the trade

336110	chassis, automobile, light truck and sport utility, manufacturing
336120	chassis, heavy truck, with or without cabs, manufacturing
332118	chassis, radio and television, unfinished metal, stamping
561310	chauffeur registries
315990	chauffeurs' hats and caps, made from purchased fabric
812990	check room service
339930	checkers and checkerboards, manufacturing
713991	cheerleading clubs
311515	cheese (except cottage cheese), manufacturing
413190	cheese confections (e.g., curls, puffs, cheesies) merchant wholesalers
311515	cheese spreads, manufacturing
445299	cheese stores, retail
493120	cheese warehouses
311515	cheese, imitation, substitute or analog, manufacturing
454110	cheese, mail order, retail
311515	cheese, natural (except cottage cheese), manufacturing
311940	cheese-based salad dressings, manufacturing
313210	cheesecloth, weaving
418390	chemical and crop sprays merchant wholesalers
212315	chemical and metallurgical stone, limestone, crude, mining
212316	chemical and metallurgical stone, marble, rough, mining
418410	chemical bulk stations and terminals merchant wholesalers
237120	chemical complex or facilities construction, general contractors
541690	chemical consulting services
115110	chemical dusting and spraying service, crops and plants
541330	chemical engineering services
418390	chemical fertilizers merchant wholesalers
313310	chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade
313310	chemical finishing of textile fabrics and products for mildew resistance, for the trade
313310	chemical finishing of textile fabrics and products for water repellency, for the trade
313310	chemical finishing of textile fabrics and products with flame retardants, for the trade
418410	chemical food additives merchant wholesalers
417230	chemical industries machinery, equipment and supplies merchant wholesalers
333519	chemical milling machines, metalworking, manufacturing

236210	chemical plants, industrial or heavy, construction
325999	chemical preparation for treating animal waste
333248	chemical processing machinery and equipment, manufacturing
541710	chemical research and development laboratories
327110	chemical stoneware (i.e., pottery products), manufacturing
326191	chemical toilets, plastics, manufacturing
115110	chemical treatment of seed and soil for crops
322112	chemical wood pulp, manufacturing
213118	chemically treating wells, on a contract basis
419120	chemicals (except agricultural), wholesale agents and brokers
418410	chemicals caulking materials merchant wholesalers
315249	chemises, girls', cut and sewn from purchased fabric
315241	chemises, infants', cut and sewn from purchased fabric
315190	chemises, made in knitting mills
315249	chemises, women's and misses', cut and sewn from purchased fabric
313210	chenille or chintz fabrics, broad-woven, weaving
316990	cheque book covers (except metal), manufacturing
522390	cheque cashing services
522329	cheque clearing services (except central bank)
522329	cheque validation services
333310	cheque writing machines, manufacturing
111330	cherry orchards
339930	chessmen and chess-boards, manufacturing
337121	chesterfields, manufacturing
325190	chestnut extract, manufacturing
321920	chests for tools, wood, manufacturing
332999	chests, fire or burglary resistive, metal, manufacturing
337123	chests, silverware, wood (floor standing), manufacturing
333248	chewing gum machinery, manufacturing
413190	chewing gum merchant wholesalers
311340	chewing gum, manufacturing
115210	chick sexing service
333110	chicken brooders, manufacturing
321920	chicken coops (i.e., crates), wood, wirebound, for shipping poultry, manufacturing
321992	chicken coops, prefabricated, wood, manufacturing
112310	chicken egg production
411110	chicks merchant wholesalers
111999	chicory plants and roots, growing
624410	child day-care services

624110	child guidance agencies
611710	child guidance centre, vocational
611710	child guidance clinic, education
624110	child protection services (except homes)
624110	child support services
624110	child welfare clinic
912910	child welfare service programs, provincial
621410	childbirth (prenatal) preparation classes by family planning centre
621990	childbirth (prenatal) preparation classes by health services
624110	children's aid services
448210	children's and infants' shoes, retail
623999	children's boarding homes
315210	children's clothing contractors
448130	children's clothing stores, retail
315289	children's costumes (e.g., Halloween), cut and sewn from purchased fabric
611610	children's dancing schools
337126	children's furniture, household, metal, manufacturing
337123	children's furniture, wooden, manufacturing
414470	children's go-carts toy merchant wholesalers
622112	children's hospitals
315190	children's outerwear, made in knitting mills
414420	children's picture books merchant wholesalers
315190	children's underwear, made in knitting mills
414470	children's vehicles merchant wholesalers
623999	children's villages
414110	children's wear (except outerwear) merchant wholesalers
448130	children's wear stores, retail
311420	chili con carne, canning
311940	chili pepper or powder, manufacturing
221330	chilled water distribution
238220	chilled water systems, installation
335990	chimes, electric, manufacturing
238140	chimney building and repairing
327390	chimney caps, concrete, manufacturing
561791	chimney sweep services
238110	chimneys, concrete, construction
332329	chimneys, sheet metal, manufacturing
442298	china and chinaware, retail
453310	china and crockery, household, used retail
442298	china and glassware stores, retail
212326	china clay mining
327110	china cooking ware, manufacturing
811490	china firing and decorating to individual order
416120	china sanitary ware merchant wholesalers
327110	china tableware, vitreous, manufacturing
419120	china, glassware, crockery and pottery, wholesale agents and brokers
722511	chinese buffet restaurant
722512	chinese food take out restaurant
311420	Chinese foods, canning
333248	chip placement machinery, manufacturing

722330	chip wagon and mobile stand
322130	chipboard (i.e., paperboard) stock, manufacturing
322220	chipboard, laminated or surface-coated, made from purchased paperboard
321216	chipboard, wood fibre, manufacturing
321111	chipper mills (except portable)
333247	chippers (e.g., logs), stationary, manufacturing
333110	chippers (i.e., shredders), lawn and garden type, manufacturing
333120	chippers, portable commercial (e.g., brush, limb and log), manufacturing
321111	chipping logs (except in the forest)
113311	chipping logs (in the forest)
621390	chiropractors' offices
621310	chiropractors (chiropractic), offices and clinics of
813920	chiropractors' associations
333990	chisels, hand-held power-driven, manufacturing
332210	chisels, manufacturing
111219	chive farming, field, bedding plant and seed production
325190	chloral, manufacturing
325320	chlordane insecticides, manufacturing
325189	chloride of lime, manufacturing
325210	chlorinated rubbers, synthetic, manufacturing
325189	chlorine dioxide, manufacturing
418410	chlorine merchant wholesalers
325181	chlorine, manufacturing
325190	chloroacetic acid, manufacturing
325190	chlorobenzene, manufacturing
325120	chlorofluorocarbon gases, manufacturing
325190	chloroform, manufacturing
325190	chloronaphthalene, manufacturing
325190	chlorophenol, manufacturing
325190	chloropicrin, manufacturing
325210	chloroprene rubber, manufacturing
325210	chlorosulphonated polyethylenes, manufacturing
325189	chlorosulphonic acid, manufacturing
325190	chlorotoluene, manufacturing
311351	chocolate (e.g., coatings, instant, liquor, syrup, cooking), made from cacao beans
311352	chocolate (e.g., coatings, liquor, syrup, baking), made from purchased chocolate
311351	chocolate and chocolate confectionery manufacturing from cacao beans
311351	chocolate bars, made from cacao beans
311352	chocolate bars, made from purchased chocolate
311351	chocolate candy (including chocolate-covered), made from cacao beans
311351	chocolate confectionery (e.g., bars, fudge, syrup), made from cacao beans

311352	chocolate confectionery, made from purchased chocolate
311351	chocolate covered nuts, made from cacao beans
413190	chocolate merchant wholesalers
445292	chocolate shop, retail
311352	chocolate-covered granola bars, made from purchased chocolate
711130	choirs
334410	chokes for electronic circuitry, manufacturing
325410	cholera serums, manufacturing
325410	cholesterol reducing pills (e.g., anti-hyperlipidemics), manufacturing
115110	chopping and silo filling
711512	choreographers, independent
813110	Christian Science lecturers
621390	Christian Science practitioners' offices
335120	Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
333130	Christmas tree assemblies, oil and gas field type, manufacturing
113311	Christmas tree cutting
111421	Christmas tree growing
339990	Christmas tree ornaments (except electrical and glass), manufacturing
327214	Christmas tree ornaments, glass, made in glass-making plants
327215	Christmas tree ornaments, made from purchased glass
453999	Christmas trees (natural), retail
339990	Christmas trees, plants and wreaths, artificial, manufacturing
334512	chromatographic instruments, laboratory type, manufacturing
334512	chromatographs, industrial process type, manufacturing
327120	chrome brick, manufacturing
325130	chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing
332810	chrome plating of metals and metal products, for the trade
325189	chromic acid, manufacturing
212299	chromite or cobalt ore milling
212299	chromite, cinnabar or columbite mining
325189	chromium oxide, manufacturing
325189	chromium salts, manufacturing
331410	chromium smelting and primary refining
622310	chronic disease hospitals
334512	chronographs, manufacturing
334512	chronometers, manufacturing
334512	chronoscopes, manufacturing
212394	chrysotile fibre, milling
212394	chrysotile mineral mining
112399	chuckar partridge production
333519	chucks or mandrels (i.e., machine tool accessory), manufacturing

813110	church (e.g., Anglican, Baptist, Buddhist, Lutheran, Methodist, Mennonite, Pentecostal)
813110	church (e.g., Presbyterian, Protestant, Orthodox, Roman Catholic, Ukrainian)
417930	church pews merchant wholesalers
418990	church supplies (except silverware and plated ware) merchant wholesalers
453999	church supplies, retail
813110	churches
332319	chutes, fabricated metal plate, manufacturing
333248	cider presses, manufacturing
311940	cider, non-alcoholic, manufacturing
326198	cigar and cigarette holders, plastics, manufacturing
418990	cigar and cigarette lighters merchant wholesalers
316990	cigar cases (except metal), manufacturing
453999	cigar, tobacco and cigarette stores and stands, retail
312220	cigarette and pipe tobacco, prepared, manufacturing
413310	cigarette and tobacco product merchant wholesalers
419110	cigarette and tobacco product, business-to-business (B2B) electronic markets, wholesale
316990	cigarette cases (except metal), manufacturing
339990	cigarette filters, manufacturing
336320	cigarette lighters, motor vehicle, manufacturing
333248	cigarette making machinery, manufacturing
322299	cigarette paper, made from purchased paper
322121	cigarette paper, made in paper mills
322299	cigarette papers, book, made from purchased paper
325220	cigarette tow, cellulosic fibre, manufacturing
333310	cigarette vending machines, manufacturing
339910	cigarettes or cigar lighters, precious metal or base metal clad with precious metal, manufacturing
413310	cigars, cigarettes and cut tobacco merchant wholesalers
312220	cigars, manufacturing
325410	cinchona (e.g., quinoline alkaloids quinine, quinidine, cinchonine, cinchonidine) and derivatives (i.e., basic chemicals), manufacturing
238140	cinder blocks, installation
416390	cinders merchant wholesalers
911910	cinema film grants, federal administration
512130	cinemas
519122	cinematheques (film library)
711512	cinematographers, independent
333248	circuit board making machinery, manufacturing

334410	circuit boards, printed, bare, manufacturing
416110	circuit breakers merchant wholesalers
335315	circuit breakers, electric, manufacturing
335315	circuit breakers, power, manufacturing
911210	circuit courts, federal government
561110	circuit management service for motion picture theatres
334512	circuit testers, manufacturing
313240	circular (i.e., weft) fabrics, knitting
541870	circular direct distribution services
414130	circular knit fabrics merchant wholesalers
333990	circular or jig saws, hand-held power-driven, manufacturing
332210	circular saw blades, all types, manufacturing
333245	circular saws, woodworking, stationary, manufacturing
711190	circuses
334220	citizens' band (CB) radios, manufacturing
417320	citizens' band radios (CB) merchant wholesalers
813410	citizens' unions
911390	citizenship registration services, federal government
325190	citral, manufacturing
325190	citric acid, manufacturing
325999	citronella oil, manufacturing
325190	citronellal, manufacturing
115110	citrus grove, orchard and vineyard management and maintenance, with or without crop services
417230	citrus processing machinery merchant wholesalers
311119	citrus pulp, cattle feed, manufacturing
913910	city and town councils
485110	city bus service
913110	city courts
913150	city solicitor
541320	city, town or urban planning services (except engineers)
813410	civic associations or organizations
488119	civil airport operation and maintenance
911910	civil aviation, regulation, federal administration
911110	civil defence organization, federal government
911110	civil defence services
237990	civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities, parks and trails)
237990	civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)
541330	civil engineering services
813310	civil liberties groups
911910	civil rights commissions, federal government
911910	civil service commissions, federal government
912110	civilian courts

238170	cladding, installation (except glass)
524291	claims adjusters
114113	clam, mussel and oyster fishing or digging
333519	clamps (i.e., machine tool accessory), manufacturing
711120	classical dance companies
711130	classical music artist, independent
711130	classical music groups
327120	clay brick, manufacturing
416390	clay construction materials (except refractory) merchant wholesalers
451120	clay modelling supplies, retail
327120	clay refractories (e.g., block, brick, mortar, tile), manufacturing
416390	clay sewer pipe merchant wholesalers
333248	clayworking and tempering machinery, manufacturing
339110	clean room and biohazard protective suits and accessories, manufacturing
812330	clean room apparel supply service
236210	clean room construction, general contractors
325610	cleaners, household type (e.g., oven, toilet bowl, window), manufacturing
332810	cleaning and descaling metals and metal products, for the trade
325610	cleaning and polishing preparations, manufacturing
561740	cleaning and repairing plants, rug and carpet
238990	cleaning building interiors during and immediately after construction
561740	cleaning carpets and rugs
418410	cleaning compounds and preparations merchant wholesalers
811310	cleaning industrial machinery
213118	cleaning lease tanks, oil and gas field, on a contract basis
561722	cleaning lighting and acoustic tiles
561722	cleaning of homes
488210	cleaning of rail cars (freight)
561722	cleaning offices
213118	cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis
115210	cleaning poultry houses
453999	cleaning products, retail
488210	cleaning railroad ballasts
115110	cleaning service, grain
561722	cleaning shopping centres
811192	cleaning truck bodies (mobile system)
812320	cleaning, repairing and storing fur garments
413150	cleaning, sorting and repackaging fresh fruit or vegetable on contract for merchant wholesalers
321919	clear and finger joint wood mouldings, manufacturing
213118	clearing and servicing of oil leases

522329	clearing house associations (i.e., bank or cheque)
488519	clearing of goods through customs, service
523990	clearinghouses (i.e., commodities or securities)
332210	cleavers, manufacturing
813110	clergyman, contract
315190	clerical vestments, made in knitting mills
621110	clinic, operated by physicians in group practice
621390	clinical pharmacists' offices (e.g., centres, clinics)
321999	clipboards, wood, manufacturing
332210	clippers for animal use, non-powered, manufacturing
332210	clippers, fingernail and toenail, manufacturing
332210	clippers, hair, for human use, non-powered, manufacturing
812910	clipping animal, pet
332999	clips, gun, manufacturing
334512	clock materials and parts (except crystals), manufacturing
334512	clock or watch springs, precision, made from purchased wire
334512	clock parts (e.g., cases, movements, springs (except crystals)), manufacturing
334310	clock radios, manufacturing
811490	clock repair shops
448310	clocks and watches, retail
334512	clocks, assembling
334512	clocks, assembling from purchased components
334512	clocks, motor vehicle, manufacturing
512190	closed captioning service, film or tape
561490	closed captioning services, real-time (i.e., simultaneous)
517310	closed circuit television (CCTV) services, facilities-based
334220	closed circuit television equipment, manufacturing
526989	closed-end funds
523920	closed-end investment companies
238390	closet organizer system installation
453999	closet organizer, retail
418220	closures (lids), paper and disposable plastics merchant wholesalers
332118	closures, metal, stamping
326198	closures, plastics, manufacturing
315990	cloth caps or hats, manufacturing
332619	cloth or fabrics, woven wire, made from purchased wire
327910	cloth or paper (e.g., aluminum oxide, emery, garnet, silicon carbide), abrasive-coated, manufacturing
333248	cloth spreading machinery, manufacturing
321999	cloth winding reels, wood, manufacturing

561990	cloth, cutting to length, bolting, or winding for textile distributors
339940	cloth, tracing (drafting material), manufacturing
334512	clothes drier controls (including dryness controls), manufacturing
321999	clothes dryers (clothes horses), wood, manufacturing
335229	clothes dryers, domestic, manufacturing
418990	clothes hangers merchant wholesalers
326198	clothes hangers, plastics, manufacturing
321999	clothes or garments hangers, wood, manufacturing
326198	clothes pins, plastics, manufacturing
321999	clothes-drying frames, wood, manufacturing
321999	clothespins, wood, manufacturing
448150	clothing accessories, women's, retail
811490	clothing alteration, repair and sewing
414110	clothing and clothing accessories importer/exporter, primarily men's and boys'
414110	clothing and clothing accessories importer/exporter, primarily women's and children's outerwear
414110	clothing and clothing accessories importer/exporter, primarily women's and children's underwear and hosiery
414110	clothing and clothing accessories merchant wholesalers
315210	clothing contractors, cut and sew operations
315210	clothing contractors, men's and boys' shirts
315210	clothing contractors, men's and boys' suits, coats and overcoats
315210	clothing contractors, men's and boys' trousers, slacks and jeans
315210	clothing contractors, men's and boys' underwear and nightwear
315210	clothing contractors, men's and boys' work clothing
315210	clothing contractors, women's, girls' and infants' blouses and shirts
315210	clothing contractors, women's, girls' and infants' clothing
315210	clothing contractors, women's, girls' and infants' dresses
315210	clothing contractors, women's, girls' and infants' suits, coats, tailored jackets and skirts
315210	clothing contractors, women's, girls' and infants' underwear and nightwear
541490	clothing design services
414130	clothing fasteners merchant wholesalers
315190	clothing finished in other clothing knitting mills
315110	clothing finished in the same hosiery and sock mills
315241	clothing jobbers, who perform entrepreneurial functions involved in infants'

	cut and sew clothing manufacturer, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel
315220	clothing jobbers, who perform entrepreneurial functions involved in men's and boys' cut and sew clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel
315249	clothing jobbers, who perform entrepreneurial functions involved in women's and girls' cut and sew clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel
414130	clothing patterns merchant wholesalers
448110	clothing stores, men's and boys', retail
453310	clothing stores, second-hand, retail
419110	clothing, business-to-business (B2B) electronic markets, wholesale
315990	clothing, electrically heated, manufacturing
315210	clothing, men's and boys', cut and sewn from material owned by others
453310	clothing, used or second-hand, retail
315210	clothing, women's, misses' and girls', cut and sewn from materials owned by others
325610	cloths, dusting and polishing, chemically treated, manufacturing
518210	cloud computing
518210	cloud hosting
325999	clove oil, manufacturing
337126	clubroom furniture, metal, manufacturing
321999	clubs, police, wood, manufacturing
336350	clutch assemblies, automotive, truck and bus, manufacturing
336350	clutch assemblies, automotive, truck and bus, rebuilding
333619	clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
336350	clutches facings, asbestos, manufacturing
325410	coagulation in vitro diagnostic substances, manufacturing
325410	coagulation in vivo diagnostic substances, manufacturing
418990	coal and coke dealers merchant wholesalers
333920	coal and ore conveyors, manufacturing
333130	coal breakers, cutters and pulverizers, manufacturing
419120	coal brokers, wholesale
332329	coal chutes, sheet metal, manufacturing
454319	coal dealers, retail

213119	coal exploration (except geophysical) on a contract or fee basis
212114	coal for coking, bituminous, mine
211110	coal gasification and pyrolysis at the mine site
486990	coal pipeline transport service
324190	coal tar crudes, produced in coke ovens
325190	coal tar distillates, manufacturing
325190	coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use
324121	coal tar paving materials, made from purchased coal tar
418410	coal tar products, primary and intermediate merchant wholesalers
325210	coal tar resins, manufacturing
212114	coal, bituminous, hydraulic mining
911910	coast guard
483115	coastal shipping
332619	coat hangers, made from purchased wire
315990	coat linings, fronts and pads, made from purchased fabric
315990	coat trimmings, fabric, made from purchased fabric
322220	coated and treated paper products, made from purchased paper
322121	coated and treated paper, made in a paper mill
322220	coated board, made from purchased paperboard
414130	coated fabrics merchant wholesalers
322121	coated paper, made in paper mills
322130	coated, laminated or treated paperboard, made in paperboard mills
332810	coating metals and metal products with plastics, for the trade
332810	coating metals and metal products, for the trade
238390	coating of concrete structures with plastics, contractors
332810	coating products of metal combined with other materials
322220	coating purchased paper for non-packaging applications (except photosensitive paper)
322220	coating purchased paper for packaging applications
313320	coating, impregnating or rubberizing purchased garment
315190	coats, children's, made in knitting mills
448130	coats, children's, retail
315241	coats, infants', cut and sewn from purchased fabric
315210	coats, men's and boys', cut and sewn from material owned by others
315220	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), men's and boys', cut and sewn from purchased fabric

315249	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), women's, misses' and girls', cut and sewn from purchased fabric
315249	coats, tailored (except fur, leather), girls', cut and sewn from purchased fabric
315220	coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric
315249	coats, tailored (except fur, leather), women's and misses', cut and sewn from purchased fabric
315249	coats, tailored, artificial fur, women's and misses', cut and sewn from purchased fabric
315190	coats, women's and misses', made in knitting mills
315210	coats, women's, misses' and girls', cut and sewn from materials owned by others
448199	coats, women's, retail
416110	coaxial cable merchant wholesalers
331420	coaxial cable, insulated, made in copper wire drawing plants
331490	coaxial cable, made in non-ferrous (except aluminum, copper) wire drawing plants
325189	cobalt 60 (i.e., radioactive cobalt), manufacturing
325189	cobalt chloride, manufacturing
331410	cobalt smelting and primary refining
325189	cobalt sulphate, manufacturing
811430	cobblers, own account
325410	cocaine and derivatives (i.e., basic chemicals), manufacturing
332910	cocks, drain, plumbing, manufacturing
722410	cocktail bar
722410	cocktail lounges
311990	cocktail mixes, dry, manufacturing
722410	cocktails-disco
311351	cocoa (e.g., instant, mix, powdered), made from cacao beans
411190	cocoa beans merchant wholesalers
311351	cocoa butter, made from cacao beans
311351	cocoa powder drink, made from cacao beans
311352	cocoa, powdered, mixed with other ingredients, made from purchased chocolate
311990	coconut, desiccated and shredded, manufacturing
333990	coding, dating and imprinting packaging machinery, manufacturing
311920	coffee and tea manufacturing
311920	coffee concentrates (i.e., instant coffee), manufacturing
413190	coffee distribution
311920	coffee extracts, manufacturing
111330	coffee farming
322299	coffee filters, made from purchased paper
311920	coffee flavourings and syrups (i.e., made from coffee), manufacturing

333310	coffee makers, commercial type, manufacturing
335210	coffee makers, household, electric, manufacturing
413190	coffee merchant wholesalers
311920	coffee or tea, blended, manufacturing
311920	coffee roasting and decaffeinating (decaffeination)
333248	coffee roasting and grinding machinery (i.e., food manufacturing type), manufacturing
722512	coffee shops
722512	coffee store (with beverage and/or food service)
445299	coffee store (without beverage and/or food services)
445299	coffee stores, retail
311920	coffee substitutes, manufacturing
337123	coffee tables, wood, manufacturing
311920	coffee, instant and freeze-dried, manufacturing
454390	coffee-break service
237990	cofferdams, construction
453999	coffins and caskets, retail
339990	coffins, wood or metal, manufacturing
487110	cog railways, scenic and sightseeing, operation
237130	co-generation plant construction
541720	cognitive research and development services
335312	coil rewinding, electric, service
332611	coil springs, heavy gauge, manufacturing
333519	coil winding and cutting machinery, metalworking, manufacturing
335312	coils, for motors and generators, manufacturing
336320	coils, ignition, internal combustion engine, manufacturing
332999	coils, pipe, made from purchased metal pipe
453999	coin and stamp dealing, retail
333310	coin counting machinery, manufacturing
453999	coin dealer, retail
713299	coin operated gambling devices, concession operators (i.e., supplying and servicing in others' facilities)
812990	coin operated photo machine, operators
561990	coin pick-up services, from parking meters
316990	coin purses (except metal), manufacturing
453999	coin shops, retail (except mail order)
333310	coin wrapping machines, manufacturing
561910	coin wrapping service, on contract
339990	coin-operated gambling machines (e.g., slot machine), manufacturing
417920	coin-operated game machines merchant wholesalers
334310	coin-operated jukeboxes, manufacturing
812310	coin-operated laundries
812310	coin-operated laundries and dry cleaners

812310	coin-operated laundry
812990	coin-operated locker rental
532490	coin-operated machine leasing
454210	coin-operated machines selling merchandise, retail
417920	coin-operated phonographs and vending machines merchant wholesalers
417920	coin-operated phonographs merchant wholesalers
339990	coin-operated photograph machines, manufacturing
812990	coin-operated service machine operation (e.g., scales, shoe shine, lockers, blood pressure)
333310	coin-operated vending machines, manufacturing
414410	coins merchant wholesalers
324190	coke and tar, made in coke ovens
236210	coke oven construction, general contractors
324190	coke oven products (e.g., coke, gases, tars), made in coke oven establishments
331110	coke oven products, made in steel mills
324190	coke ovens
332113	cold forgings, unfinished, made from purchased iron or steel
331221	cold formed angles (H, I, T, U, etc.) (except structural steel members)
331110	cold rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made in steel mills
333519	cold rolling mill machinery, metalworking, manufacturing
531130	cold storage locker rental (self storage)
493120	cold storage locker service (except self storage)
417910	cold storage machinery merchant wholesalers
236220	cold storage plant construction, general contractors
493120	cold storage service
493120	cold storage warehouse
332810	cold treating metals for the trade
331221	cold-rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made from purchased steel
212398	colemanite mining
621499	colitis-ileitis out-patient treatment clinic
332439	collapsible tubes (e.g., toothpaste, glue), light gauge metal, manufacturing
315990	collar and cuff sets, made from purchased fabric
315190	collar and cuff sets, made in knitting mills
111219	collard farming, field, bedding plant and seed production
333519	collars (i.e., machine tool accessory), manufacturing
315990	collars and collar linings, made from purchased fabric

333619	collars, shaft, for power transmission equipment, manufacturing
333248	collating machinery for printing and bookbinding, manufacturing
333310	collating machinery, office type, manufacturing
453999	collectible plates, retail
562110	collecting and hauling medical waste
561440	collection agency (e.g., delinquent accounts, bills, debts)
624210	collection and distribution of donated food
562210	collection and treatment of industrial sludge
562210	collection, treatment and disposal of medical waste
335312	collector rings, for motors and generators, manufacturing
453999	collectors' coins, retail
453999	collectors' stamps, retail
611210	college of agricultural technology, post-secondary
611210	college of applied arts and sciences
611210	college of applied arts and technology
611610	college of fine arts
611210	college of fisheries
611210	college of general and vocational education
611210	college of trades and technology
611210	college teachers, own account
611210	college, junior or community, post-secondary
611110	collegiate institutes, elementary
611110	collegiate institutes, secondary
333519	collets (i.e., machine tool accessory), manufacturing
212114	colliery, bituminous coal
212116	colliery, lignite coal
212115	colliery, subbituminous coal
811121	collision repair, motor vehicle
325620	colognes, manufacturing
334512	colorimeters, laboratory type, manufacturing
339110	colostomy appliances, manufacturing
812190	colour consulting services (i.e., personal care services)
325130	colour lakes and toners (i.e., organic pigments), manufacturing
325130	colour pigments, inorganic (except bone, carbon and lamp black), manufacturing
323120	colour separation services, for the printing trade
511190	colouring books, publishing
332810	colouring metals and metal products
327420	columns, architectural or ornamental plaster work, manufacturing
332420	columns, fractionating, manufacturing
417990	combat vehicles (except trucks) merchant wholesalers
485110	combination bus, subway, and trolley system
111999	combination field crop farming

334512	combination limit and fan controls, manufacturing
416210	combination metal and metal products merchant wholesalers
334512	combination oil and hydronic controls, manufacturing
112330	combination turkey farm, meat and eggs
416310	combinations of lumber (timber) and building materials merchant wholesalers
418220	combinations of paper and paper products merchant wholesalers
454110	combined Internet and mail order sales
322121	combined pulp and paper mills
417110	combines merchant wholesalers
333110	combines, harvester-threshers, manufacturing
313310	combing and converting top
333248	combing machinery, textile, manufacturing
313310	combing textile fibres
812116	combining hair care for men or women with esthetic services
115110	combining service, agricultural crop
332999	combs, metal, manufacturing
326198	combs, plastics, manufacturing
541330	combustion and heating engineering consultants
211110	combustion chamber natural gas processing plant
334512	combustion control instruments (except commercial and household furnace type), manufacturing
711512	comedians, independent
711111	comedy troupes
314120	comforters, made from purchased fabric
313210	comforters, made in broad fabric weaving mills
511120	comic books in book format, publishing and printing combined
511120	comic books in issue format, publishing
323119	comic books, printing without publishing
416120	commercial air purification and filtration equipment merchant wholesalers
561450	commercial and consumer credit reporting bureaus
417920	commercial and industrial cutlery merchant wholesalers
238299	commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
236220	commercial and institutional building design-build firms
611510	commercial art schools
541430	commercial art services
541430	commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills

541430	commercial artists, independent
311814	commercial bakeries
419120	commercial brokers, general, wholesale
236220	commercial building construction by general contractors (e.g., cafeterias, cinemas, garage and service stations)
236220	commercial building construction by general contractors (e.g., restaurants, shopping centres and malls, theatres, casinos)
236220	commercial building construction, by operative builders
236220	commercial buildings construction (e.g., barber shop, beauty salon)
447190	commercial cardlock operations
417920	commercial coffee urns merchant wholesalers
417920	commercial cooking equipment merchant wholesalers
522299	commercial credit company
417920	commercial dishwashing equipment merchant wholesalers
561990	commercial fire-fighting on contract, other than forestry or public
417990	commercial fishing equipment and supplies merchant wholesalers
417920	commercial food warming equipment merchant wholesalers
417920	commercial kitchen utensils merchant wholesalers
335120	commercial lighting fixtures, manufacturing
811310	commercial machinery and equipment, repair and maintenance
417910	commercial machines (except electronic computers) merchant wholesalers
417920	commercial microwave ovens merchant wholesalers
522299	commercial mortgage companies
415190	commercial motor vehicle trailers and semi-trailers merchant wholesalers
515110	commercial music (e.g., music in malls or restaurants), providers
523110	commercial paper dealing (acting as a principal in dealing securities to investors)
541920	commercial photography services
323119	commercial print shop (using multiple processes)
531120	commercial property rental or leasing
417910	commercial refrigeration and cooling equipment and supplies merchant wholesalers
238220	commercial refrigeration systems, installation
238299	commercial restaurant equipment installation & repair (large scale)
811310	commercial restaurant equipment, repair
333990	commercial scales (e.g., butcher, delicatessen, produce), manufacturing

418210	commercial stationers (except printers)
	merchant wholesalers
337215	commercial store fixtures, manufacturing
334512	commercial timing mechanisms, manufacturing
488490	commercial vehicle safety inspection, without repairs
811310	commercial water and air purification and filtration equipment, repair and maintenance
417920	commercial water purification and filtration equipment merchant wholesalers
417920	commercial water softening equipment merchant wholesalers
722310	commissary restaurants
419120	commission agency, general, wholesale
419120	commission merchants
419120	commission merchants of amusement and sporting goods
419120	commission merchants of drugs
419120	commission merchants of office and store machinery and equipment
419120	commission salesman, representing several products of companies
419120	commissioned application software sales agents
911910	commissioner of official languages, federal government
523210	commodity contract exchanges
523130	commodity contract floor traders (acting as a principal in dealing commodities to investors)
523130	commodity contract trading companies (acting as a principal in dealing commodities to investors)
523130	commodity contracts dealing (acting as a principal in dealing commodities to investors)
523140	commodity contracts floor brokers
523140	commodity contracts options brokers
912150	commodity exchange authorities, provincial
523140	commodity futures brokerages
523130	commodity options dealing (acting as a principal in dealing commodity options to investors)
212326	common clay quarrying
913110	common pleas courts
212323	common sand mining
335920	communication and energy wire and cable manufacturing
811490	communication antenna repair and maintenance
238210	communication equipment installation, contractors
334512	communication signal testing apparatus, manufacturing
237130	communication towers, construction
532490	communications equipment rental and leasing

334220	communications equipment, mobile and microwave, manufacturing
911910	communications facility licensing, federal
334210	communications headgear, telephone, manufacturing
911910	communications policy planning, federal government
912910	communications programs, provincial administration
331490	communications wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
335920	communications wire and cable, non-ferrous, manufacturing
337127	communion tables, wood, manufacturing
311814	communion wafers, manufacturing
813310	community action advocacy groups
813410	community association or organization
624190	community centres (except health)
611210	community colleges
913910	community development agencies, local government
711322	community festivals, without facilities
621494	community health centres, out-patient
913910	community health programs, local government
624220	community housing services
624210	community meals, social services
813410	community membership clubs, other than amusement and recreation clubs
712119	community museums
913910	community recreation programs, government
624310	community service employment training programs
913910	community social service programs, local government
912910	community social service programs, provincial government
711111	community theatres
335312	commutators, electric motor, manufacturing
481110	commuter air carriers, scheduled
485110	commuter bus operation
485110	commuter rail operation
334310	compact disc players (e.g., automotive, household type), manufacturing
334610	compact discs (i.e., CD-ROM), software, mass-reproducing
334610	compact discs, pre-recorded audio, mass-reproducing
334610	compact discs, recordable or re-writable, blank, manufacturing
316990	compacts (except leather and precious metal), manufacturing
339910	compacts and handbags, precious metal, manufacturing
339910	compacts, metal, base metal plated with precious metal, manufacturing

316990	compacts, solid leather, manufacturing
722310	company cafeteria
333310	comparators, optical, manufacturing
334511	compasses, gyroscopic and magnetic (except portable), manufacturing
334512	compasses, magnetic, portable type, manufacturing
517310	competitive local exchanges carriers (CLECs) facilities based, facilities-based
511140	compiling mailing lists
541860	compiling, maintaining, selling and renting mailing lists
311119	complete livestock feed, manufacturing
711513	composers, independent
322219	composite cans (i.e., foil-fibre and other combinations), made from purchased paperboard
562210	compost dumps
325991	compounding plastics resins from recycled materials
325610	compounds, sweeping, manufacturing
221119	compressed air electric power generation
418410	compressed and liquefied gases (except petroleum gases) merchant wholesalers
332910	compressed gas cylinder valves, industrial type, manufacturing
115110	compressing cotton and other plants, contract
321216	compression modified wood, manufacturing
333246	compression moulding machinery for plastics, manufacturing
237120	compressor, metering and pumping stations, gas and oil pipeline, construction
417230	compressors and vacuum pumps merchant wholesalers
532490	compressors, air and gas, rental
333910	compressors, general purpose air and gas, manufacturing
443144	computer (e.g., home, micro, personal) stores, retail
811210	computer and data processing equipment repair and maintenance
238210	computer and network cable installation
334110	computer and peripheral equipment manufacturing
454110	computer and peripheral equipment, mail order, retail
541710	computer and related hardware, research and development services
419120	computer and related machinery and equipment, wholesale agents and brokers
541514	computer consulting services
541514	computer disaster recovery services
813410	computer enthusiasts' clubs
443144	computer equipment and supplies stores, retail
541514	computer facilities management services

238330	computer flooring installation
323116	computer forms, manifold or continuous, printing
541920	computer generated photographs
443144	computer hardware and software, retail
541514	computer hardware consulting services
417310	computer hardware merchant wholesalers
532420	computer hardware rental or leasing (except finance leasing or by the manufacturer)
518210	computer input preparation services
611420	computer instruction provided either at the establishment's facilities or at an off-site location
417910	computer mounting solutions (racks) merchant wholesalers
611420	computer operator training
418210	computer paper merchant wholesalers
334110	computer peripheral equipment (i.e., keyboards, scanners, monitors, pointing devices, mouse), manufacturing
811210	computer peripheral equipment repair and maintenance
532420	computer peripheral equipment, rental and leasing
325999	computer printer toner cartridges, manufacturing
417310	computer printers merchant wholesalers
518210	computer processing services
541514	computer programs or systems software development, custom
532420	computer rental or leasing services (except finance)
611510	computer repair training
541514	computer software consulting services
443144	computer software games stores
417310	computer software merchant wholesalers
511211	computer software publishing (including designing and developing), packaged
541514	computer software systems analysis and design, custom
334610	computer software tapes and disks, blank, rigid and floppy, manufacturing
611420	computer software training
419110	computer software, business-to-business (B2B) electronic markets, wholesale
454110	computer software, mail order, retail
511211	computer software, packaged, publishers or publishing
541514	computer system maintenance (custom software)
541514	computer systems analysis and design services
541514	computer systems design consulting services
541514	computer systems integrators
417310	computer terminals merchant wholesalers
334110	computer terminals, manufacturing

518210	computer time-sharing services
813410	computer user group
561410	computer word processing
541514	computer-aided design (CAD) systems services
541514	computer-aided engineering (CAE) systems services
541514	computer-aided manufacturing (CAM) systems services
334512	computerized axial tomography (ct/cat) scanners, manufacturing
334512	computerized environmental control systems for buildings, manufacturing
417310	computers and peripheral equipment merchant wholesalers
419110	computers and peripheral equipment, business-to-business (B2B) electronic markets, wholesale
417310	computers merchant wholesalers
334110	computers servers, manufacturing
334110	computers, manufacturing
325410	concentrated medicinal chemicals, uncompounded, manufacturing
311930	concentrates, drink (except frozen fruit juice), manufacturing
311410	concentrates, frozen fruit and vegetable juice, manufacturing
333130	concentration machinery, mining type, manufacturing
711130	concert artists, independent
711321	concert booking agencies
531120	concert hall operation
711311	concert halls, promoting events
711311	concert organizers, with facilities
711321	concert promoters, without facilities
722512	concession in a drive in
722512	concession stands, prepared food (e.g., airports, sports arenas)
812990	concierge services
911310	conciliation and mediation services, federal government
238390	concrete (damp, moisture, water and weather proofing)
325999	concrete additive preparations (e.g., curing, hardening), manufacturing
418410	concrete additives merchant wholesalers
444190	concrete and cinder block dealers, retail
416390	concrete and cinder block merchant wholesalers
327390	concrete barriers, portable, manufacturing
327320	concrete batch plants (including temporary)
238140	concrete block laying
238910	concrete breaking and cutting for demolition
416390	concrete building products merchant wholesalers
417920	concrete burial vaults and boxes merchant wholesalers

238390	concrete coating, glazing or sealing
416390	concrete conduit and pipe merchant wholesalers
333120	concrete finishing machinery, manufacturing
238110	concrete finishing, contractors
238110	concrete floor finishing and surfacing
238110	concrete footing and foundation contractors
238190	concrete forms, contractors
332329	concrete forms, sheet metal, manufacturing
333120	concrete gunning equipment, manufacturing
333120	concrete mixing machinery, portable, manufacturing
417210	concrete mixing plant machinery merchant wholesalers
416390	concrete mixtures merchant wholesalers
238990	concrete patio, construction
238110	concrete paving of residential and commercial driveways and parking areas
327330	concrete pipe, brick and block manufacturing
238110	concrete pouring
417210	concrete processing equipment merchant wholesalers
333248	concrete products forming machinery, manufacturing
416390	concrete products merchant wholesalers
238120	concrete products, structural precast or prestressed, installation
238110	concrete pumping (placement)
238120	concrete reinforcement placement, contractors
416210	concrete reinforcing bars merchant wholesalers
331110	concrete reinforcing bars, made in steel mills
332619	concrete reinforcing mesh, made from purchased wire
238110	concrete repair
238110	concrete resurfacing
327390	concrete tanks, manufacturing
211110	condensate, cycle, natural gas production
333248	condensed and evaporated milk machinery, manufacturing
311515	condensed, evaporated or powdered whey, manufacturing
332410	condenser boxes, metal, manufacturing
335990	condensers for motors and generators, manufacturing
334410	condensers, electronic, manufacturing
417910	condensing units, refrigeration merchant wholesalers
522220	conditional sales finance companies
813990	condominium (condo) owners' associations
531310	condominium corporation (property management)
531310	condominium management (except by condo owners)
236110	condominiums, construction

236110	condominiums, construction, by operative builders
236110	condominiums, multifamily, construction, by general contractors
236110	condominiums, single-family, construction by general contractors
813910	conducting research on new goods and services, publishing newsletters, developing market statistics, or sponsoring quality and certification standards
541360	conducting surveys for engineering purposes
335930	conductor connectors, solderless connectors, sleeves, or soldering lugs, manufacturing
711512	conductors, orchestra, independent
416110	conduit electric wire and cable merchant wholesalers
335930	conduit for electric wiring, rigid or flexible (except raw conduit), manufacturing
327120	conduit, vitrified clay, manufacturing
335930	conduits and fittings, electrical, manufacturing
416110	conduits and raceways merchant wholesalers
327330	conduits, concrete, manufacturing
322219	cones (e.g., winding yarn, string, ribbons, cloth), fibre, made from purchased paperboard
311310	confectioners' sugar, manufacturing
413190	confectionery distribution
333248	confectionery machinery, manufacturing
413190	confectionery merchant wholesalers
445292	confectionery stores, retail
419120	confectionery, wholesale agents and brokers
561920	conference organizer
322299	confetti, made from purchased paper
212326	conglomerate mine or quarry
336310	connecting rods, automotive and truck gasoline engine, manufacturing
335930	connectors and terminals for electrical devices, manufacturing
334410	connectors, electronic (e.g., coaxial, cylindrical, printed circuit, rack, panel), manufacturing
813310	conservation advocacy groups
911910	conservation and stabilization agencies, federal government
712190	conservation areas
911910	conservation authority, federal government
712190	conservation district
712130	conservatories, botanical
711511	conservators (i.e., art restorer), independent
711511	conservators operating on own account and independent photojournalists
611610	conservatory of music (except university degree-granting)
611310	conservatory of music, degree-granting

453310	consignment store, used merchandise
337127	console panels, wood, manufacturing
337123	console tables, wood, manufacturing
911910	consolidated revenue funds management, federal
335311	constant current transformers (street lighting), manufacturing
336350	constant velocity joints, automotive, truck and bus, manufacturing
813940	constituency associations, political party
325520	construction adhesives (except asphalt, gypsum-based), manufacturing
419120	construction and forestry machinery and equipment, wholesale agents and brokers
419110	construction and forestry machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
813910	construction association
238350	construction carpenter, finishing
417210	construction cranes merchant wholesalers
417210	construction crawler tractors merchant wholesalers
238990	construction elevator, erection and dismantling
541330	construction engineering services
238910	construction equipment (except cranes) rental with operator
611510	construction equipment operation schools
532410	construction equipment, heavy, rental and leasing (without operator)
532410	construction forms rental
417210	construction machinery (e.g., crushing, pulverizing and screening machinery) merchant wholesalers
417210	construction machinery and equipment merchant wholesalers
811310	construction machinery and equipment, repair
333120	construction machinery, including trailer mounted concrete pumps, manufacturing
333120	construction machinery, manufacturing
532410	construction machinery, rental (without operator)
236220	construction management, commercial and institutional buildings
237990	construction management, dams
236210	construction management, industrial buildings
237990	construction management, marine structures
237990	construction management, mass transit
236110	construction management, multifamily buildings
236110	construction management, new residential operative builders
237120	construction management, oil and gas pipelines

237120	construction management, oil and gas pipelines and related structures
237990	construction management, outdoor recreation facilities
237130	construction management, power and communication lines and related structures
236110	construction management, single-family buildings
237990	construction management, tunnels
237110	construction management, water and sewer lines
237110	construction management, water and sewer lines and related structures
236210	construction of selected additional structures, whose production processes are similar to those for industrial buildings
237120	construction of structures (also buildings) that are integral parts of oil and gas networks
237130	construction of structures (also buildings) that are integral parts of power and communication networks
237110	construction of structures (also buildings) that are integral parts of water and sewer networks
322230	construction paper, school and art, made from purchased paper
322121	construction paper, school and art, made in paper mills
561990	construction permit issuing office, on contract
237990	construction projects involving water resources, development of marine facilities, and open space recreational construction projects
484222	construction rubble, hauling, local
212323	construction sands, crude, mining
532490	construction signs rental
541370	construction surveying services
417210	construction tractors merchant wholesalers
237130	construction, transformer stations
911410	consular service, federal government
919110	consular service, foreign government in Canada
919110	consulate, foreign governments in Canada
911410	consulates
541619	consultant for non-profit organizations
541899	consultant to advertising agencies
813920	consultants' associations
611710	consultants, education
541490	consultants, fashion
541940	consulting and visiting services, veterinary
541330	consulting engineering services
541810	consulting services, advertising and publicity agency
911910	consumer and corporate affairs, federal government
912910	consumer and corporate affairs, provincial government

812990	consumer buying service
541990	consumer credit counselling services
443143	consumer electronic equipment stores, retail
522291	consumer finance and loan companies
911910	consumer protection offices, federal-government
334512	consumption meters (e.g., gas, water), manufacturing
524129	contact lens insurance
325410	contact lens solutions, manufacturing
417930	contact lenses merchant wholesalers
339110	contact lenses, manufacturing
335315	contactors, low voltage, manufacturing
335930	contacts, electrical (except carbon and graphite), manufacturing
322130	container board stock, manufacturing
488210	container loading or unloading service, railroad
321920	container parts (shook) ready for assembly, manufacturing
488519	container service, freight forwarder
484110	container trucking service, local
484121	container trucking service, long distance, truckload
482113	containerized transportation, mainline railway
482112	containerized transportation, short-haul railway
322130	containers (e.g., boxes), made in paperboard mills
321920	containers (e.g., fruit baskets, boxes), made from veneer
332439	containers (except cans), light gauge metal, manufacturing
327215	containers for packaging, bottling and canning, made from purchased glass
327214	containers packaging, bottling and canning, made in glass-making plants
322211	containers, corrugated and solid fibreboard, made from purchased paper or paperboard
322219	containers, laminated phenolic and vulcanized fibre, made from purchased paperboard
326198	containers, plastics (except foam; bottles and bags), manufacturing
562910	contaminated site, remediation
712111	contemporary and fine art museums
711120	contemporary dance companies
213118	contract battery operators, oil field
484110	contract bulk mail, truck transportation, local
484121	contract bulk mail, truck transportation, long distance
213117	contract diamond drilling, metallic minerals
213119	contract or fee services to anthracite coal mining, including auger mining, draining or pumping, stripping, or tunnelling

213119	contract or fee services to lignite and bituminous coal mining, including auger mining, draining or pumping, stripping or tunnelling
813910	contractors' associations
237130	contractors, telephone and telegraph lines
325410	contrast media in vivo diagnostic substances (e.g., iodine, barium), manufacturing
335311	control and signalling transformers, manufacturing
335315	control circuit devices, magnet and solid-state, manufacturing
335315	control circuit relays, industrial, manufacturing
335315	control equipment and apparatus, electric, manufacturing
335315	control panels, electric power distribution, manufacturing
335315	control panels, manufacturing
541370	control surveying services
332910	control valves, fluid power, manufacturing
334512	controllers for process variables (e.g., electric, electronic, mechanical, pneumatic operation), manufacturing
334290	controlling equipment, street light, manufacturing
417230	controlling instruments and accessories merchant wholesalers
335315	controls and control accessories, industrial, manufacturing
335315	controls for adjustable speed drives, manufacturing
334512	controls, revolution and timing instruments, manufacturing
623110	convalescent homes for psychiatric patients, with health care
623110	convalescent homes with continuous nursing care
623110	convalescent homes with health care
622310	convalescent hospitals
416120	convectors merchant wholesalers
445120	convenience food stores, retail
335930	convenience outlets, wiring devices, manufacturing
611110	convent schools, elementary
611110	convent schools, secondary
561590	convention and visitors bureaus
531120	convention facilities, rental only
561920	convention management
561920	convention promoters
561920	convention services
561920	convention services
813110	convents (except schools)
336611	conversion and alteration of ships, the production of prefabricated ship sections and barge sections, and specialized services, when performed at the shipyard

335312	converter equipment and parts (motor-generator sets), manufacturing
313310	converters buying fabric in the grey and having it finished by contractors
337121	convertible sofas, manufacturing
336390	convertible tops, for automobiles, manufacturing
313310	converting broad woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
811119	converting gasoline engines to propane, motor vehicles
325190	converting methane into diesel or other refined products
313310	converting narrow woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
417230	conveying equipment (except farm) merchant wholesalers
811310	conveyor belt splicing service
326220	conveyor belts, plastics, manufacturing
326220	conveyor belts, rubber, manufacturing
417230	conveyor systems merchant wholesalers
333920	conveyor systems, general industrial type, manufacturing
333920	conveyors, farm type, manufacturing
561613	convoy guard services
561990	cook, self-employed
311614	cooked meats (except poultry, small game, pet food, baby food), made from purchased meat
335210	cookers, electric, manufacturing
413190	cookies distribution
413190	cookies merchant wholesalers
413190	cooking and salad oils merchant wholesalers
335223	cooking equipment (stoves), domestic, manufacturing (non electric)
333310	cooking equipment, commercial type, manufacturing
311225	cooking oil filtering service
311221	cooking oil, made by wet-milling corn
311225	cooking oil, made from purchased fats and oils
413190	cooking oils merchant wholesalers
611510	cooking schools
335223	cooking top mountings, domestic, manufacturing (electric)
332210	cooking utensils, fabricated metal, manufacturing
327214	cooking utensils, glass and glass ceramic, made in glass-making plants
327110	cooking ware (e.g., china, stoneware, coarse and fine earthenware, pottery), manufacturing
327214	cooking ware (e.g., pots, baking pans), made in glass-making plants

327215	cookware (e.g., pots, baking pans), made from purchased glass
442298	cookware, retail
413220	coolers (2.5% or greater alcohol content) merchant wholesalers
332439	coolers and ice chests (except foam plastics), manufacturing
326140	coolers or ice chests, polystyrene foam, manufacturing
333416	coolers, refrigeration, manufacturing
336410	cooling systems, aircraft engine, manufacturing
333416	cooling towers, manufacturing
418990	cooperage (barrels and drums) merchant wholesalers
321920	cooperage products, wood, manufacturing
321920	cooperage stock (e.g., heading, hoops, staves), manufacturing
321920	cooperage stock mills
321920	cooperage, manufacturing
531310	cooperative apartment manager
236110	cooperative apartments, construction
236110	cooperative apartments, construction by operative builders
236110	cooperative apartments, construction, by general contractors
813990	cooperative owners' associations
321920	coopered tubs, manufacturing
332210	coordinate and contour measuring machines, machinists' precision tools, manufacturing
327120	coping, wall, clay, manufacturing
327390	copings, concrete, manufacturing
331529	copper alloy castings (except die-castings), unfinished, manufacturing
331420	copper alloys (e.g., brass, bronze), made from purchased metals and copper-based alloys
331410	copper alloys, made in primary copper smelting and refining mills
416210	copper and copper alloy primary forms and basic shapes merchant wholesalers
331420	copper and copper alloy shapes (e.g., bar, ingot, rod, sheet), made from purchased metal or scrap
416210	copper architectural and structural metal products merchant wholesalers
325320	copper arsenate insecticides, manufacturing
325130	copper based pigments, manufacturing
325189	copper chloride, manufacturing
325610	copper cleaners, manufacturing
331410	copper concentrates refining
212233	copper concentrates, mining
331523	copper die-casting foundries
331523	copper die-castings, unfinished, manufacturing

322220	copper foil laminates, made from purchased foil
331420	copper foil, made by rolling purchased metal or scrap
332999	copper foil, made from purchased foil
332113	copper forgings, unfinished, made from purchased copper
325189	copper iodide, manufacturing
331420	copper mechanical wire products, made in drawing mills
212233	copper ore dressing and beneficiating
418920	copper ore merchant wholesalers
212233	copper ore milling and grinding
212233	copper ore mining (mine)
332910	copper pipe fittings (such as copper elbows, unions, and compression fittings), manufacturing
331420	copper powder, paste and flakes, made from purchased copper
331420	copper products, made by rolling, drawing, extruding or alloying purchased metal
331420	copper refining, secondary (i.e., from purchased metal or scrap)
331420	copper rolling, drawing and extruding
238160	copper roofing, installation
331410	copper shapes (e.g., bar, billet, ingot, plate, sheet), made in primary copper smelting and refining mills
416210	copper sheets, plates, bars, rods, pipes merchant wholesalers
331410	copper smelting and primary refining
325189	copper sulphate, manufacturing
331420	copper wire products (e.g., mesh, wire cloth), made in copper wire drawing plants
212233	copper-zinc ore mining
561430	copy centres
561430	copy shops
512230	copyrights or acting as administrators of music copyrights on behalf of copyright owners
335930	cord connectors, electric, manufacturing
314990	cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
335990	cord sets, electric, manufacturing
331420	cord sets, flexible, insulated, made in copper wire drawing plants
331490	cord sets, flexible, made in non-ferrous (except aluminum, copper) wire drawing plants
331317	cord sets, insulated and flexible, made in aluminum wire drawing plants
314990	cord, cordage, rope and string (except wire), manufacturing
332619	cord, wire, made from purchased wire
314990	cordage (except wire), manufacturing
333248	cordage and rope (except wire) machinery, manufacturing

333990	corded (i.e., electric-powered), hand-held power tools, manufacturing
312140	cordials, alcoholic, manufacturing
334210	cordless telephones (except cellular), manufacturing
313220	cords and braids, narrow woven, manufacturing
313210	corduroy fabrics, broad-woven, weaving
418990	cordwood merchant wholesalers
333990	core baking and mould drying ovens, manufacturing
238910	core drilling and test boring for construction
333130	core drills, underground mining type, manufacturing
322219	cores, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
322219	cores, for electrical coils and transformers, made from purchased paperboard
335311	cores, magnetic, manufacturing
339990	cork gaskets, packing and sealing devices, manufacturing
339110	cork life preservers, manufacturing
321999	cork products (except gaskets), manufacturing
418990	corks merchant wholesalers
321999	corks, bottle, manufacturing
111150	corn (except sweet corn) farming, field and seed production
413190	corn chips and related corn snacks merchant wholesalers
311340	corn confections (e.g., popcorn balls, candy-coated popcorn products), manufacturing
321992	corn cribs, prefabricated, wood, manufacturing
115110	corn detasseling service
111150	corn for fodder or silage, growing
111150	corn for popping, growing
311990	corn for popping, manufacturing
311221	corn gluten feed and meal, manufacturing
333110	corn heads for combines, manufacturing
311211	corn meal, for human consumption, made in flour mills
311221	corn oil cake and meal, manufacturing
311221	corn oil mills
311221	corn oil, crude and refined, made by wet-milling corn
311225	corn oil, made from purchased oils
333110	corn pickers and shellers, manufacturing
335210	corn poppers, electric, manufacturing
333248	corn popping machinery (i.e., food manufacturing type), manufacturing
333310	corn popping machines, commercial type, manufacturing
339110	corn remover and bunion pads, manufacturing
115110	corn shelling service

311221	corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn
311221	corn syrup, made by wet-milling corn
311990	corn syrups, made from purchased sweeteners
311614	corned meats, made from purchased meat
445110	corner grocery stores
316990	corners, luggage, leather, manufacturing
332329	cornices, sheet metal, manufacturing
212326	Cornwall stone mining
522112	corporate and institutional banking services
551114	corporate functions such as strategic organizational planning, communications, tax planning, legal services, marketing, finance, human resources and information technology services
541110	corporate law, offices
541430	corporate logo consulting services
551114	corporate offices
541611	corporation organizers
561612	corps of commissionaires
492210	corpse, pick-up and delivery service
115210	corral and feedlot cleaning, service
561990	correct time service
912120	correction centres, provincial
325999	correction fluids (i.e., typewriter), manufacturing
912120	correctional school, provincial government
911220	correctional services, federal government
453210	correspondence paper, retail
611510	correspondence school (except elementary and secondary levels)
237120	corrosion protection of underground pipelines and oil storage tanks
322211	corrugated and solid fibre box manufacturing
418220	corrugated and solid fibre boxes merchant wholesalers
418220	corrugated board (paperboard) merchant wholesalers
322211	corrugated boxes, made from purchased paper or paperboard
322130	corrugated boxes, made in paperboard mills
418220	corrugated containers wholesale
238160	corrugated metal roofing, installation
322121	corrugated paper or paperboard or containers made in paper mills
322211	corrugated paper, made from purchased paper or paperboard
322130	corrugated paperboard or containers made in paperboard mills
322130	corrugating medium, manufacturing
331221	corrugating purchased iron or steel
315249	corselettes, women's, misses' and girls', cut and sewn from purchased fabric
315249	corsets and allied garments (except surgical), women's, misses' and girls', cut and sewn from purchased fabric

414110	corsets merchant wholesalers
448199	corsets, retail
325410	cortisone, uncompounded, manufacturing
212398	corundum mining
316990	cosmetic bags (except metal), manufacturing
325620	cosmetic creams, lotions and oils, manufacturing
561910	cosmetic kits, assembling and packaging
414520	cosmetics merchant wholesalers
812115	cosmetology shops or salons
541490	costume design services (except independent designers)
711512	costume designers, theatrical, independent
339910	costume jewellery (including imitation stones and pearls), manufacturing
414410	costume jewellery merchant wholesalers
448150	costume jewellery stores, retail
339910	costume novelties, manufacturing
315289	costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric
448199	costumes and accessories (e.g., dancewear, theatrical, masquerade), retail
337910	cot springs, assembled, manufacturing
337126	cots, household, metal, manufacturing
337123	cots, household, wood, manufacturing
311511	cottage cheese, manufacturing
236110	cottage construction, by operative builders
236110	cottages construction
321992	cottages, prefabricated, wood frame, manufacturing
332720	cotter pins, metal, manufacturing
339110	cotton and cotton balls, absorbent and sterilized, manufacturing
333110	cotton balers and presses, manufacturing
314990	cotton batting (except nonwoven batting), manufacturing
419120	cotton brokers, wholesale
313210	cotton fabrics, broad-woven, weaving
111920	cotton farming
337910	cotton felt mattress, manufacturing
322121	cotton fibre paper stock, manufacturing
115110	cotton ginning
333110	cotton ginning machinery, manufacturing
333110	cotton picker and stripper harvesting machinery, manufacturing
414130	cotton yarns merchant wholesalers
313110	cotton-type fibre spun yarns made from purchased fibre
313110	cotton-type fibre yarns made from purchased yarn
311340	cough drops or lozenges (except medicated), manufacturing
334512	coulometric analyzers, industrial process type, manufacturing
334512	coulometric analyzers, laboratory type, manufacturing

325190	coumarin, manufacturing
325210	coumarone-indene resins, manufacturing
919110	council for mutual economic assistance
911910	councils of economic advisers
541110	counsellors at law, private practice
334512	count rate meters, nuclear radiation, manufacturing
337215	counter display cases (except refrigerated), manufacturing
416390	counter tops and kitchen cabinets merchant wholesalers
326198	counter tops, plastics (at construction site), manufacturing
238350	counter tops, residential type, installation
327990	counter tops, stone, manufacturing
337110	counter tops, wood, manufacturing
332210	counterbores and countersinking bits, woodworking, manufacturing
417230	counterbores merchant wholesalers
333519	counterbores, metalworking, manufacturing
334511	countermeasure sets (e.g., active countermeasures, jamming equipment), manufacturing
334512	counters (e.g., electrical, electronic, mechanical), totalizing, manufacturing
316990	counters and uppers (i.e., shoe cut stock), leather, manufacturing
337215	counters, hotel, motel, restaurant, store and office, manufacturing
333519	countersinks (i.e., machine tool accessory), manufacturing
417230	countersinks merchant wholesalers
334512	counting devices, manufacturing
722410	country and western entertainment cabaret
493130	country elevator service (storage only)
711130	country music artists, independent
711130	country music groups
912110	county courts
333619	couplings and sheaves, mechanical power transmission, manufacturing
541860	coupon and sample packages, development of
541870	coupon direct distribution services
561990	coupon redemption service (clearinghouses)
492110	courier establishments of the Post Office
492110	courier operation (separate establishment) of post office
492110	courier service
492110	courier services (air)
911210	court of appeal, federal government
912110	court of law, provincial government
611410	court reporting schools
561490	court reporting services
912110	courts, civil law, provincial government
912110	courts, criminal law, provincial government
315220	coveralls, work, men's and boys', cut and sewn from purchased fabric

315249	coveralls, work, women's, misses' and girls', cut and sewn from purchased fabric
314910	covers (e.g., boat, car, swimming pool, truck), made from purchased fabrics
332319	covers, annealing, fabricated metal plate, manufacturing
332329	cowls, sheet metal, manufacturing
111219	cowpea (except dry) farming, filed and seed production
611690	CPR (cardiac pulmonary resuscitation) training and certification
114113	crab, crayfish and lobster, catching of
333248	cracker making machinery, manufacturing
311821	cracker meal and crumbs, manufacturing
311919	cracker sandwiches made from purchased crackers
413190	crackers merchant wholesalers
311821	crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing
333519	cradle assemblies machinery (i.e., wire making equipment), manufacturing
337123	cradles, wood, manufacturing
339930	craft and hobby kits and sets, manufacturing
561920	craft fair arrangement
451120	craft kits and supplies, retail
414460	craft kits merchant wholesalers
451120	craft store
454390	craftsperson, makes and sells crafts via stalls or markets
111330	cranberries (partridge berries), growing or bogs
335315	crane and hoist controls (including metal mill), manufacturing
532410	crane rental and leasing (without operator)
238990	crane rental with operator
333120	cranes, construction type, manufacturing
333920	cranes, overhead travelling, manufacturing
325999	crankcase additive preparations, manufacturing
336310	crankshaft assemblies, automotive and truck gasoline engine, manufacturing
333519	crankshaft grinding machines, manufacturing
336310	crankshafts and camshafts, re-grinding on a factory basis
332113	crankshafts, forged, unfinished, made from purchased iron or steel
493110	crated used goods storage
417230	crates or boxes (except paper) merchant wholesalers
488990	crating and packing goods for shipping
238910	crawler work, rental with operator
325190	cream of tartar, manufacturing
333248	cream separators (except farm type), manufacturing
417230	cream separators (except farm) merchant wholesalers
333110	cream separators, farm type, manufacturing

411190	cream stations merchant wholesalers
311515	cream, dried and powdered, manufacturing
311511	cream, manufacturing
414520	creams and lotions, beauty aids merchant wholesalers
313310	crease-resistant finishing of fabrics, for the trade
711511	creation of ice sculpture
522299	credit agencies, other
323119	credit and identification card imprinting, embossing and encoding
326198	credit and identification card stock, plastics, manufacturing
561450	credit bureaus and agencies
541899	credit card application promotion, service
812990	credit card notification services (i.e., lost or stolen credit card)
522329	credit card processing services
524129	credit card protection service
524129	credit insurance
561450	credit investigation services
561450	credit rating services
541990	credit repair services
524129	credit union stabilization funds
522321	credit unions, central, regional or league (central clearing house services)
339920	creels, fish, manufacturing
333990	cremating ovens, manufacturing
812220	crematoria (e.g., human, pet)
325190	creosote, made by distillation of coal tar
325190	creosote, made by distillation of wood tar
321114	creosoting of wood
313210	crêpe fabrics, broad-woven, weaving
322299	crepe paper, made from purchased paper
325210	cresol resins, manufacturing
325210	cresol-furfural resins, manufacturing
325190	cresols, made by distillation of coal tar
314990	crests, textile (including badges), manufacturing
325190	cresylic acids, made from refined petroleum or natural gas
237990	cribbing (shore protection) and seawalls (wave protection), construction
337126	cribs, metal, manufacturing
337123	cribs, wood, manufacturing
713991	cricket clubs
339920	cricket equipment, manufacturing
562910	crime scene clean-up service
913190	crime stoppers program
911910	criminal justice statistics centres, federal government
912910	criminal justice statistics centres, provincial
541110	criminal law, offices
561611	criminal record checks and searches
624190	crisis intervention centres
314990	crochet ware, made from purchased materials

212394	crocidolite, milled fibre, mining
335210	crock pots, electric, manufacturing
327110	crockery, manufacturing
111999	crop and animal (livestock) combination farming (primarily crop)
112991	crop and livestock combination farming (primarily livestock)
333110	crop driers, farm type, manufacturing
115110	crop dusting and spraying service, with or without fertilizing
111999	crop farms, general
115110	crop gathering service
115110	crop harvesting service
524129	crop insurance
115110	crop planting or seeding services
417110	crop preparation machinery (e.g., cleaning, drying, conditioning) merchant wholesalers
115110	crop, orchard and vineyard cultivation services
111999	crops, hay and grain farming
316990	crops, riding, manufacturing
339920	croquet sets, manufacturing
113311	crossties, hewn, producing
511120	crossword puzzle publishing
311990	croutons and bread crumbs (except made in bakeries), manufacturing
311814	croutons and bread crumbs, made in commercial bakeries
332118	crowns (e.g., bottle, can), metal, stamping
327120	crucibles, fire clay, manufacturing
327120	crucibles, graphite, magnesite, chrome, silica or other nonclay materials, manufacturing
339910	crucibles, platinum, manufacturing
311221	crude and refined vegetable oils made by wet milling
311221	crude corn oil, manufacturing
418920	crude non-metallic minerals and concentrates (except petroleum) merchant wholesalers
211142	crude oil (tar or bituminous sands) extracting, by mining
211141	crude oil (tar or bituminous sands), in-situ, extracting
412110	crude oil merchant wholesalers
486110	crude oil pipeline service
211110	crude oil, conventional extraction
211110	crude oil, conventional, secondary and waterflood recovering
324110	crude oil, refining
211110	crude oil, upgrading (heavy crude to crude)
412110	crude petroleum merchant wholesalers
418990	crude rubber merchant wholesalers
336320	cruise control mechanisms, electronic, automotive, truck and bus, manufacturing
561590	cruise ship ticket offices
416390	crushed or broken stone merchant wholesalers

333120	crushing machinery, portable, manufacturing
333130	crushing machinery, stationary, manufacturing
413140	crustaceans and molluscs merchant wholesalers
339110	crutches and walkers (except baby), manufacturing
339110	crutches, manufacturing
332420	cryogenic tanks, manufacturing
332810	cryogenic treating metals for the trade
212398	cryolite mining
442298	crystal and stemware, retail
334410	crystals and crystal assemblies, electronic, manufacturing
335315	cubicles (i.e., electric switchboard equipment), manufacturing
111219	cucumber farming (except under cover), field, bedding plant and seed production
339910	cuff-links and studs (except precious metal and gems), manufacturing
332999	cuffs, leg, iron, manufacturing
561990	culinary professional (i. e., preparation of food for photography, video or film)
212114	culm bank recovery, anthracite (except on a contract basis)
213119	culm bank recovery, bituminous coal, anthracite, and lignite on a contract basis
315249	culottes, girls', cut and sewn from purchased fabric
315249	culottes, women's and misses', cut and sewn from purchased fabric
417110	cultivating machinery and equipment merchant wholesalers
333110	cultivators, farm type, manufacturing
333110	cultivators, powered, lawn and garden type, manufacturing
911910	cultural and arts development support program administration, federal government
913910	cultural and arts development support program administration, local government
912910	cultural and arts development support program administration, provincial government
326191	cultured marble plumbing fixtures, manufacturing
326198	cultured marble products (except plumbing fixtures), manufacturing
326198	cultured stone products (except plumbing fixtures), manufacturing
327330	culvert pipe, concrete, manufacturing
332319	culverts, fabricated metal plate, manufacturing
237310	culverts, highway, road and street, construction
332329	culverts, sheet metal, manufacturing
325110	cumene, made from refined petroleum or natural gas liquids

324110	cumene, made in petroleum refineries
315990	cummerbunds, made from purchased fabric
332319	cupolas, fabricated metal plate, manufacturing
325220	cuprammonium rayon (cupro) filaments, manufacturing
212233	cuprite mining
326198	cups, plastics (except foam), manufacturing
327990	curbing, granite and stone, manufacturing
237310	curbs and gutters, concrete, for residential and commercial paved areas, construction
237310	curbs and street gutters, highway, road and street, construction
311515	curds, cheese, manufacturing
413140	cured fish merchant wholesalers
413160	cured meat (except canned) merchant wholesalers
311614	cured meats (e.g., brined, dried, salted), made from purchased meat
413310	cured or processed tobacco merchant wholesalers
333110	curers, tobacco, manufacturing
453220	curio shops, retail
418990	curios merchant wholesalers
713991	curling clubs
339920	curling equipment, manufacturing
561990	curling ice maker on contract
335210	curling or waffle irons, electric, manufacturing
713992	curling rinks
414470	curling supplies merchant wholesalers
333310	currency counting machinery, manufacturing
335990	current collector wheels, for trolley rigging, manufacturing
335311	current limiting reactors, electrical, manufacturing
334512	current measuring equipment, manufacturing
335930	current taps, attachment plug and screw shell types, manufacturing
611710	curriculum development, educational
414330	curtain and drapery decorative accessories merchant wholesalers
337920	curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing
337920	curtain and drapery rods, poles and hardware fixtures, wooden, manufacturing
812320	curtain cleaning and repair
321999	curtain stretchers, wood, manufacturing
238190	curtain wall (except glass and precast concrete) installation, contractors
238150	curtain wall, glass, installation
332329	curtain wall, manufacturing
238120	curtain wall, precast concrete, installation
453310	curtains and draperies, household, used, retail

314120	curtains and draperies, window, made from purchased fabrics
414330	curtains merchant wholesalers
313240	curtains, made in lace mills
314120	cushions (except spring), made from purchased fabrics
414330	cushions and pillows merchant wholesalers
912120	custodial institutions (delinquents)
561722	custodial services
541514	custom application software programming services (except video games)
236210	custom builders, industrial buildings, construction
236110	custom builders, multifamily buildings, by general contractors
236110	custom builders, single-family houses, by general contractors
332710	custom chemical milling in machine shops
325991	custom compounding (i.e., blending and mixing) of purchased plastics resins
541514	custom computer programming services
416210	custom cutting and bending of metal
541515	custom design of video games to meet the needs of specific users
541515	custom designing video games
442291	custom draperies (made to specifications), retail
115110	custom farming (planting and cultivating), contract services
442292	custom framing, mounting, and laminating pictures, retail store
448310	custom jewellery, retail
113312	custom logging, contractor
337123	custom made household wooden chairs
448210	custom made orthopaedic shoes, retail
416320	custom millwork and woodwork merchant wholesalers
442292	custom picture frame, retail store
442292	custom picture framing shops
448199	custom printed t-shirt shops
333519	custom roll forming machines, metalworking, manufacturing
332118	custom roll forming of metal products
321111	custom sawmills
311611	custom slaughtering (except poultry and small game)
541514	custom software developers
315210	custom tailors (e.g., pleating, buttonhole making, hemming, scalloping, interlining), men's and boys'
337213	custom-designed office interiors (i.e., furniture, architectural woodwork and fixtures), manufacturing
561420	customer service call centers
541619	customer services management consulting services

519190	customized research, information on a contract or fee basis
811121	customizing automobiles, trucks or vans
488519	customs brokers
911910	customs bureaus
488519	customs clearance of freight
541619	customs consulting services
919110	customs co-operation council (CCC)
911910	customs tariff, federal government
315210	cut and sew contractors, artificial fur coats
413150	cut fruits and vegetables merchant wholesalers
411130	cut or fresh flowers and potted plants merchant wholesalers
321919	cut stock, manufacturing
327990	cut stone bases (e.g., desk sets, pedestals, lamps, plaques, similar small articles), manufacturing
418210	cut to size gift wrapping paper merchant wholesalers
418210	cut to size or packaged writing and printing paper merchant wholesalers
811490	cutlery sharpening (without retail sales of new equipment)
333519	cutoff machines, metalworking, manufacturing
335315	cutouts and fuses (except residential type), manufacturing
335930	cutouts and fuses, electric wiring devices, residential type, manufacturing
333130	cutters, coal, manufacturing
332210	cutters, glass, manufacturing
333519	cutters, metal milling, manufacturing
413160	cutting and packing of purchased carcasses (except boxed meat cut on an assembly line basis), merchant wholesalers
561990	cutting and shaping purchased foam
113312	cutting and transporting timber on a fee or contract basis
113311	cutting and transporting timber on an own-account basis
213118	cutting casings, tubes and rods, oil field
113311	cutting cordwood, in the forest
332210	cutting dies (e.g., leather, paper, textile), manufacturing
332210	cutting dies (except metal cutting), manufacturing
333519	cutting dies, metalworking, manufacturing
315210	cutting fabric owned by others for women's, misses and girls' clothing
333519	cutting machines, metalworking, manufacturing
238910	cutting of rights-of-way contractor
325999	cutting oils, synthetic, manufacturing
321114	cutting to size and treating poles, pilings, posts and similar roundwood products

327215	cutting, etching, painting or polishing purchased glass
339910	cutting, polishing and setting diamonds and precious stones
325189	cyanides, manufacturing
212326	cyanite mining
324110	cyclic aromatic hydrocarbons, made in petroleum refineries
418410	cyclic crudes and intermediates merchant wholesalers
325190	cyclic crudes, made by distillation of coal tar
711215	cyclists, independent
325210	cyclo rubber, synthetic, manufacturing
325190	cyclohexane, manufacturing
332319	cyclones, industrial, fabricated metal plate, manufacturing
325190	cyclopentane, made from refined petroleum or natural gas
325410	cyclopropane medicinal preparations, manufacturing
325190	cyclopropane, made from refined petroleum or natural gas
325190	cycloterpenes, manufacturing
333519	cylinder boring machines, manufacturing
336310	cylinder heads, automotive and truck gasoline engine, manufacturing
327330	cylinder pipe, prestressed concrete, manufacturing
332619	cylinder wire cloth, made from purchased wire
332999	cylinders and clips, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing
336340	cylinders, master brake, new and rebuilt, manufacturing
332420	cylinders, pressure, manufacturing
334410	cylindrical connectors, electronic, manufacturing
325190	cymene, manufacturing
325410	cytology and histology in vitro diagnostic substances, manufacturing

D

621210	D.M.D. (doctor of medical dentistry)
413120	dairy and creamery products (e.g., fluid milk and cream), processed (except canned), merchant wholesalers
112991	dairy and hog farm
413120	dairy and milk products (e.g., butter, cheese, yogurt) merchant wholesalers
722512	dairy bars-retail
112120	dairy cattle (cows) farming and milk production
112120	dairy cattle and milk production
411110	dairy cattle merchant wholesalers
112991	dairy cattle, beef cattle and swine raising

417110	dairy farm machinery and equipment
	merchant wholesalers
112110	dairy heifer replacement production
541690	dairy herd consulting services
115210	dairy herd improvement associations
413120	dairy or milk depots merchant wholesalers
484229	dairy products delivery to store, local
417230	dairy products manufacturing machinery
	merchant wholesalers
445299	dairy products stores, retail
454390	dairy products, house-to-house, retail
419110	dairy products, processed (except canned), business-to-business (B2B) electronic markets, wholesale
419120	dairy products, wholesale agents and brokers
417230	dairy supplies merchant wholesalers
112991	dairy, beef, pork farming
311511	dairy, fluid milk
237990	dam construction
332319	dam gates, metal plate, manufacturing
911910	damage or accident claims (non-commercial), federal
313210	damask fabrics, broad-woven, weaving
334512	damper operators (e.g., electric, pneumatic, thermostatic), manufacturing
332329	dampers, sheet metal, manufacturing
238390	dampproofing contractors
711130	dance bands
711120	dance companies that operate their own facilities, primarily for the staging of their own production
711311	dance festival promoters, with facilities
711322	dance festival promoters, without facilities
531120	dance hall rental or leasing
611610	dance instruction
611610	dance studios and schools
711120	dance theatres
711120	dance troupes
711512	dancers, independent
414430	dark room and developing apparatus
	merchant wholesalers
313110	darning or embroidery thread (e.g., cotton, man-made fibres, silk, wool), manufacturing
332999	dart guns (except toy), manufacturing
711215	dart players, independent
339930	darts and dart games, manufacturing
713991	darts clubs
334210	data communications equipment (e.g., bridges, gateways, routers), manufacturing
518210	data entry services
334512	data loggers, industrial process type, manufacturing
541514	data processing facilities management services
611420	data processing schools
518210	data processing services

111330	date and fig orchards or farms
339940	date stamps, hand operated, manufacturing
311340	dates, sugared and stuffed, manufacturing
334512	dating devices and machines (except rubber stamps), manufacturing
812990	dating service
333920	davits, manufacturing
624120	day care centres, adult and persons with disabilities
713999	day or summer camps, without overnight stay
325320	DDT (dichlorodiphenyltrichloroethane) insecticides, manufacturing
332510	dead bolts, manufacturing
562110	dead stock removal services
441110	dealers of new automobiles, retail
523910	dealing (i.e., minerals, oil or gas royalties or leases, mortgages, tax certificates)
484222	debris removal, local carting only
541990	debt counsellor
912910	debt management, provincial administration
333519	deburring machines, metalworking, manufacturing
334512	decade boxes (i.e., capacitance, inductance, resistance), manufacturing
325190	decahydronaphthalene, manufacturing
327110	decalcomania on china and glass, for the trade
339990	decalcomania work (except on china or glass), for the trade
238350	deck construction, wooden
323120	deckling printed products (e.g., books, playing cards), for the trade
238190	decks and grates, metal, installation (except roof)
327215	decorated glassware, made from purchased glass
327110	decorating china (e.g., encrusting gold, silver, or other metal on china), for the trade
541410	decoration services for special events
442298	decorations (household), retail
453220	decorations, seasonal and holiday, retail
335120	decorative area lighting fixtures (except residential), manufacturing
335120	decorative fireplace logs and light units, electric, manufacturing
327214	decorative glassware, made in glass-making plants
238190	decorative iron and steel work, installation
314990	decorative stitching on clothing owned by others
314990	decorative stitching on textile articles (except clothing), for the trade
416340	decorative wall covering, wallpaper, merchant wholesalers
414390	decorative window accessories merchant wholesalers

453220	découpage, handicraft, retail
339920	decoys, duck and other game birds, manufacturing
221122	dedicated generating stations
333310	deep fat fryers, commercial type, manufacturing
483115	deep sea foreign transportation, freight
483115	deep sea foreign transportation, passengers
483116	deep sea, coastal and Great Lakes water transportation by ferries
483115	deep water transportation of freight (except by ferries)
483115	deep water transportation of passengers (except by ferries)
237110	deep wells, water
911110	defence research board, federal government
911110	defence services, federal government
541690	defense consulting services
334512	defibrillators, manufacturing
325313	defluorinated phosphates, manufacturing
325999	defoamers and anti-foaming agents, manufacturing
325320	defoliant, manufacturing
336320	defrosters, permanent, motor vehicle, manufacturing
333248	degreasing equipment, manufacturing
325999	degreasing preparations for machinery parts, manufacturing
325610	degreasing preparations, household type, manufacturing
313310	degreasing wool
611310	degree-granting institutions
333416	dehumidifiers (except portable), manufacturing
311515	dehydrated milk, manufacturing
311990	dehydrated potatoes, packaged with other ingredients, manufacturing
311420	dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)
336410	de-icing equipment, aircraft, manufacturing
325999	deicing preparations, manufacturing
322112	de-inking plants
322112	de-inking recovered paper
445210	delicatessens primarily engaged in retailing fresh meat
492210	delivering food for a restaurant
492210	delivering letters and documents, such as legal documents, often by bicycle or on foot
492210	delivering small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van
332619	delivery cases, made from purchased wire
492210	delivery of newspapers to newsboy
492210	delivery of newspapers to newspaper boxes
336211	delivery truck bodies, manufacturing

334512	demand meters, electric, manufacturing
541720	demographic research and development services
238910	demolishing buildings and structures
238910	demolition contractor
541899	demonstration services, merchandise
336212	demountable cargo containers, manufacturing
325190	denatured alcohol, manufacturing
313210	denim fabrics, broad-woven, weaving
611110	denominational school (secondary)
321216	densified wood, manufacturing
333310	densitometers (except fuel and laboratory analytical), manufacturing
334512	densitometers, laboratory analytical, manufacturing
334512	density and specific gravity instruments, industrial process type, manufacturing
339110	dental alloys for amalgams (e.g., gold, silver, platinum), manufacturing
417930	dental and medical laboratory equipment merchant wholesalers
414520	dental care preparations merchant wholesalers
339110	dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing
417930	dental equipment and supplies merchant wholesalers
813920	dental examining board (national)
325620	dental floss, manufacturing
339110	dental furniture (e.g., chairs, cabinets), manufacturing
912910	dental health programs (except insurance), provincial administration
621210	dental health services, general practice
621210	dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)
621390	dental hygienists, offices of
811210	dental instrument repair
621510	dental laboratories, X-ray
333990	dental laboratory equipment, manufacturing
333990	dental laboratory furnaces, manufacturing
621510	dental laboratory, analysis and diagnostic
339110	dental material (e.g., impression compounds, cements, glues, plaster, wax), manufacturing
339110	dental prosthesis (dentures) or teeth, custom made in dental laboratories
541710	dental research and development laboratories
414520	dentifrices merchant wholesalers
325610	dentifrices, manufacturing
611310	dentistry schools
813920	dentists' associations
417930	dentists' professional supplies merchant wholesalers

621210	dentists, group practice, offices or clinics, general practice
325620	denture adhesives, manufacturing
325620	denture cleaners, effervescent, manufacturing
621390	denturists' offices
561722	deodorant servicing of rest rooms
418410	deodorants (except personal) merchant wholesalers
325610	deodorants (except personal), manufacturing
325620	deodorants, personal, manufacturing
454110	department store, catalogue sales office, retail
452110	department stores (except discount)
452110	department stores, retail
325620	depilatory preparations, manufacturing
812190	depilatory salons
332810	depolishing metals and metal products
911320	deportation services
524129	deposit protection funds
522111	deposit-accepting mortgage companies (except co-operative)
522190	deposit-accepting mortgage companies, co-operative
332999	depth charge projectors, manufacturing
332999	depth charges, manufacturing
414510	dermatological medicines merchant wholesalers
325410	dermatological preparations, manufacturing
621110	dermatologists, offices of
417230	derricks merchant wholesalers
333130	derricks, oil and gas field type, manufacturing
333248	desalination equipment, manufacturing
325999	desalination kits, manufacturing
327990	desiccants, activated clay, manufacturing
541514	design and system analysis, computer services (software)
541410	designers, interior, offices of
236110	designing and erecting combined, single-family homes, general contractors
236210	designing and erecting, combined, industrial, general contractors
511211	designing and publishing or publishing of software only
511212	designing and publishing or publishing video games only
541420	designing electronic devices
541430	designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification
418210	desk accessories, office supply merchant wholesalers
417910	desk calculators (including electric and electronic) merchant wholesalers
335120	desk lamps, commercial, manufacturing

335120	desk lamps, manufacturing
316990	desk sets, leather, manufacturing
417930	desks (including school) merchant wholesalers
337123	desks, household, wood, manufacturing
561410	desktop publishing services
413190	dessert powders merchant wholesalers
413190	dessert puddings merchant wholesalers
311814	desserts, frozen bakery, manufacturing
311990	desserts, ready-to-mix, manufacturing
562210	destruction of medical waste
811192	detailing (cleaning and polishing) new autos for dealers on a contract or fee basis
561611	detective agencies
911220	detention centres, federal government
913120	detention centres, municipal or local
912120	detention centres, provincial government
325610	detergents (e.g., dishwashing, industrial, laundry), manufacturing
541420	determination of materials, construction, mechanisms, shape, colour, and surface finishes of the product, taking into consideration human needs, safety, market appeal and efficiency in production, distribution, use and maintenance
331490	detinning scrap (e.g., cans)
325920	detonating caps, cords, fuses and primers, manufacturing
418410	detonating fuses merchant wholesalers
325920	detonators (except ammunition), manufacturing
418410	detonators and fuses merchant wholesalers
622210	detoxification hospitals
325999	developers, prepared photographic, manufacturing
512190	developing and printing of commercial motion picture film
812921	developing and printing of films (except for the motion picture industry)
336410	developing and producing prototypes for aerospace products
336410	developing and producing prototypes for aircraft
336410	developing and producing prototypes for aircraft engines and engine parts
336410	developing and producing prototypes for aircraft parts and auxiliary equipment
336410	developing and producing prototypes for complete guided missiles and space vehicles
336410	developing and producing prototypes for guided missile and space vehicle components
336410	developing and producing prototypes for guided missile and space vehicle engines
238910	dewatering, contractors
325520	dextrin glues, manufacturing
311221	dextrin, made by wet-milling corn

212316	diabase, crushed and broken stone, quarrying
212316	diabase, quarrying
811199	diagnostic centres, motor vehicle
334512	diagnostic equipment, magnetic resonance imaging (MRI), manufacturing
325410	diagnostic reagents, manufacturing
332210	dial indicators, machinists' precision tools, manufacturing
335930	dial light sockets, radio, manufacturing
492210	dial-a-bottle
334512	dialysis equipment, electromedical, manufacturing
332619	diamond cloth, made from purchased wire
333519	diamond dies, metalworking, manufacturing
327910	diamond dressing wheels, manufacturing
238910	diamond drilling for building construction, contractors
213119	diamond mine developing, on a contract basis
212392	diamond mining
339910	diamond points for phonograph needles, manufacturing
315241	diaper covers, waterproof, infants', cut and sewn from purchased fabric
812330	diaper supply and laundering service
314990	diapers (except disposable), made from purchased fabrics
414110	diapers (except paper) merchant wholesalers
322121	diapers, disposable, made in paper mills
511190	diaries and time schedulers, publishing
212326	diaspore mining
334512	diathermy apparatus, electromedical, manufacturing
327990	diatomaceous and fuller's earth, processing beyond beneficiating
212398	diatomaceous earth mining
212398	diatomite mining
325999	diazo (i.e., whiteprint) paper and cloth, sensitized, manufacturing
339930	dice and dice cups, manufacturing
325190	dichlorodiphenyltrichloroethane (DDT), manufacturing
325189	dichromates, manufacturing
315249	dickeys, women's and misses', cut and sewn from purchased fabric
811210	dictating machine repair
417910	dictating machines merchant wholesalers
333310	dictating machines, manufacturing
561410	dictation services
414420	dictionaries merchant wholesalers
511130	dictionaries, publishing
511130	dictionaries, publishing and printing combined
325210	dicyandiamine resins, manufacturing

333519	die sinking machines, metalworking, manufacturing
333519	die-casting machines, metalworking, manufacturing
331523	die-castings, non-ferrous metals, unfinished, manufacturing
322299	die-cut paper products (except office supplies), made from purchased paper or paperboard
333990	dielectric industrial heating equipment, manufacturing
333519	dies and die holders for metal cutting and forming (except threading), manufacturing
339940	dies, hand seals, manufacturing
333519	dies, metalworking (except threading), manufacturing
333519	dies, plastics forming, manufacturing
333519	dies, steel rule, metalworking, manufacturing
333519	dies, thread cutting, manufacturing
333619	diesel and semi-diesel engines, stationary, marine or traction, manufacturing
417990	diesel engines and engine parts, industrial merchant wholesalers
333619	diesel engines, automotive, manufacturing
333619	diesel engines, rebuilding
412110	diesel fuel merchant wholesalers
454319	diesel fuel, delivered to customers' premises, retail
447190	diesel fuel, retail
324110	diesel fuels, made in petroleum refineries
532490	diesel generators, rental
336510	diesel-electric locomotives, manufacturing
333519	diesets for metal stamping presses, manufacturing
812190	diet centres (non-medical)
812190	diet workshops
311515	dietary drinks, dairy and non-dairy base, manufacturing
445299	dietary foods, retail
311410	dietetic and low sodium frozen specialty foods
311410	dietetic and low sodium frozen specialty foods, manufacturing
311420	dietetic foods, canned, manufacturing
311410	dietetic homogenized frozen fruits, juices or vegetables, manufacturing
325190	diethylcyclohexane, manufacturing
325190	diethylene glycol, manufacturing
813920	dieticians' associations
621390	dieticians, offices of
336350	differential and rear axle assemblies, automotive, truck and bus, manufacturing
334512	differential pressure instruments, industrial process type, manufacturing
334512	differential thermal analysis instruments, laboratory type, manufacturing
238220	diffusers, grilles, air registers, installation

332420	digesters, industrial type, manufacturing
325410	digestive system preparations, manufacturing
238910	digging foundations
811210	digital camera, repairing
333310	digital cameras, manufacturing
334110	digital computers, manufacturing
334512	digital displays of process variables, manufacturing
334512	digital panel meters, electricity measuring, manufacturing
812922	digital photo printing (including self-serve)
333248	digital printing presses, manufacturing
323115	digital printing shops (e.g., billboards, large format graphical materials and high resolution)
334512	digital test equipment (e.g., electronic and electrical circuits and equipment testing), manufacturing
334110	digital video disc (DVD) drives, computer peripheral equipment, manufacturing
334310	digital video disc (DVD) players or recorders (except computer peripherals), manufacturing
334310	digital video disc players, manufacturing
325410	digitalis medicinal preparations, manufacturing
325410	digitoxin, uncompounded, manufacturing
325210	diisocyanate resins, manufacturing
237990	dikes (dykes) and other flood control structures, construction
321111	dimension lumber (e.g., 2x4), made from logs or bolts
321919	dimension lumber (i.e. building lumber, solid wood structural members), made by cutting, resawing or planing purchased rough lumber
327990	dimension stone dressing and manufacturing
327990	dimension stone for buildings, manufacturing
321211	dimension veneer, hardwood, manufacturing
321212	dimension veneer, softwood, manufacturing
212314	dimensional stone, granite, rough, mining
325190	dimethyl divinyl acetylene (di-isopropenyl acetylene), manufacturing
325190	dimethylhydrazine, manufacturing
337126	dinette sets, metal, manufacturing
336612	dinghies with a rigid hull made of any material, manufacturing
414390	dining and living room furniture merchant wholesalers
337123	dining and living room furniture, wood, manufacturing
722511	dining rooms
487210	dinner cruises
711112	dinner theatres
711112	dinner theatres, engaged in producing live theatrical entertainment and in providing

	food and beverages for consumption on the premises
326198	dinnerware, plastics (except foam), manufacturing
326140	dinnerware, polystyrene foam, manufacturing
334512	diode and transistor testers, manufacturing
417320	diodes merchant wholesalers
334410	diodes, solid state (e.g., germanium, silicon), manufacturing
212314	diorite or gneiss quarrying
325190	diphenylamine, manufacturing
911410	diplomatic representation, federal
919110	diplomatic service, foreign
911410	diplomatic services, federal government
311940	dips (except cheese and sour cream-based), manufacturing
325320	dips (i.e., pesticides), cattle and sheep, manufacturing
311515	dips, cheese-based, manufacturing
311511	dips, sour-cream based, manufacturing
334110	direct access storage devices, manufacturing
325130	direct dyes, manufacturing
524112	direct group health (hospital and medical plan) insurance carriers
524112	direct group life insurance carriers
524111	direct individual health insurance carriers
524111	direct individual life insurance carriers
541860	direct mail advertising campaign services
541860	direct mail advertising services
454110	direct mailers (i.e., selling own merchandise)
454390	direct personal retailing operators, retail
524121	direct property and casualty insurance carriers (combination of policies)
524124	direct property insurance carriers (e.g., burglary, theft, fire, damage)
331110	direct reduction of iron ore
454311	direct sales of heating oil (non-store, delivered to customer's premises)
454390	direct selling (door-to-door) of merchandise (e.g., bibles, books, cleaning supplies), retail
454319	direct selling of alternative fuels
454390	direct selling of merchandise (door-to-door), retail
454390	direct selling organizations (headquarters of door-to-door canvassers), retail
522299	direct working capital financing
524122	direct, private, automobile insurance carriers
213111	directional drilling of oil and gas wells, on a contract basis
336320	directional signals, motor vehicle, manufacturing
323119	directories, printing without publishing
511140	directories, publishing
511140	directories, publishing and printing combined
524125	directors liability insurance

524135	directors' liability reinsurance
711512	directors, film and video, independent
711512	directors, music, independent
511140	directory (e.g., business, telephone), publishing or publisher
511140	directory publishing exclusively on Internet (e.g., telephone, business)
517310	direct-to-home (DTH) satellite television distribution systems, wired telecommunications
517310	direct-to-home (DTH) satellite television service providers or operators
711214	dirt car race tracks, operation of
238910	dirt moving, for construction
446199	disability aids and assistive devices (e.g., wheelchairs, walkers), retail
624230	disaster victim services
336340	disc brake assemblies, automotive, truck and bus, manufacturing
711512	disc jockey, independent
335110	discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
236210	discharging station construction, mine, general contractors
335315	disconnecting switches, indoor and outdoor, manufacturing
722410	discos serving alcoholic beverages
722410	discotheques, alcoholic beverage
812990	discount buying services, including medical cards and similar negotiated discount plans for individuals
323119	discount coupon books, printing without publishing
511190	discount coupon books, publishing and publishers
452110	discount department stores
334410	discrete (except built-in) electronic components (e.g., transistors, diodes), manufacturing
443146	discs, music and video, retail
115110	disease control for crops
541940	disease testing services, veterinary
314120	dishcloths, made from purchased fabrics
322299	dishes, made from moulded pulp
322219	dishes, paper, made from purchased paper or paperboard
327110	dishes, pottery, manufacturing
339930	dishes, toy, manufacturing
321999	dishes, wood, manufacturing
335223	dishwashers, household, electric, manufacturing
418410	dishwashing compounds merchant wholesalers
333310	dishwashing machines, commercial type, manufacturing
418410	disinfectants merchant wholesalers

325610	disinfectants, household type and industrial, manufacturing
561710	disinfection, extermination or fumigation services
518210	disk and diskette conversion services
417310	disk drives merchant wholesalers
334110	disk drives, computer, manufacturing
334610	diskettes, blank, manufacturing
418110	dismantling and salvaging of motor vehicles and other machinery for scrap
238910	dismantling of engineering structures (e.g., oil storage tanks)
415310	dismantling of motor vehicle for sale of used parts
213118	dismantling of oil well rigs (oil field service), on a contract basis
417210	dismountable scaffolding merchant wholesalers
621110	dispensaries, operated by groups of physicians
333910	dispensing and measuring pumps (e.g., gasoline), manufacturing
325130	disperse dyes, manufacturing
325510	dispersions, pigment, manufacturing
541850	display advertising services
541850	display card advertising services
337215	display cases and fixtures (except refrigerated), manufacturing
417910	display cases and fixtures for store merchant wholesalers
541850	display installation services
334512	display instruments, industrial process control type, manufacturing
541899	display lettering services
339990	display mannequins, models or forms (i.e., wax, plastic, wood, etc.), manufacturing
418220	disposable plastics eating utensils, forks, knives, spoons merchant wholesalers
562210	disposal of dead stock, incinerator and combustor
236210	disposal plants (e.g., garbage, refuse, waste), construction
335229	disposal units, garbage, household, electric, manufacturing
611110	distance learning, elementary
611110	distance learning, secondary
334511	distance measuring equipment (DME), aeronautical, manufacturing
333990	distillation ovens, charcoal and coke, manufacturing
413220	distilled alcoholic beverages merchant wholesalers
445310	distilled spirits, retail
325999	distilled water, manufacturing
333248	distilling apparatus, laboratory type, manufacturing
312130	distilling brandy

333248	distilling equipment (except beverage), manufacturing
312140	distilling potable liquor (except brandy)
325190	distilling wood or gum into products such as tall oil and wood distillates
334512	distortion meters and analyzers, manufacturing
624190	distress centres (crisis nature)
713291	distributing lottery tickets
221210	distribution and sale of natural gas to the user through mains
335315	distribution boards electric, manufacturing
237110	distribution line, sewer and water, construction
221122	distribution lines and transformer stations integral to power distribution
237120	distribution lines, gas and oil, construction
413210	distribution of bottled water
624210	distribution of clothing and blankets to the poor
221330	distribution of cooled air
512250	distribution of musical recordings from masters
416110	distribution transformers merchant wholesalers
335311	distribution transformers, manufacturing
336320	distributor caps and rotors, for internal combustion engines, manufacturing
813910	distributors' associations
336320	distributors for internal combustion engines, manufacturing
551114	district and regional offices
913910	district council
912110	district, division or superior courts, provincial
333120	ditchers and trenchers, self-propelled, manufacturing
336410	dive brakes, aircraft, manufacturing
332210	dividers, machinists' precision tools, manufacturing
561990	diving service on a fee or contract basis
339920	diving suits, rubber, manufacturing
624190	divorce-aid service
541710	DNA technologies (e.g., microarrays) research and experimental development laboratories
488310	dock, marine, operation
488339	docking and undocking marine vessel services
237990	docks, piers and wharves, construction
621110	doctors' clinics, general practice
621110	doctors' clinics, specialists
493190	document storage and warehousing
561410	document transcription services
311111	dog and cat feed supplements, manufacturing
311111	dog and cat food from purchased meat and poultry, manufacturing

418310	dog and cat food merchant wholesalers
311111	dog and cat pet food, manufacturing
711329	dog or horse show promoters, without facilities
812910	dog pounds
711214	dog race tracks, operation of
711214	dog racing kennels
711214	dog racing, owners
487110	dog sledding tour
411110	dogs merchant wholesalers
322299	doilies, paper, made from purchased paper
339930	doll carriages and carts, manufacturing
333920	dollies, industrial, manufacturing
339930	dolls (including parts and accessories), manufacturing
414460	dolls merchant wholesalers
212315	dolomite (limestone), crude, quarrying
212315	dolomite, crushed and broken stone, quarrying
327410	dolomite, dead-burned, manufacturing
212316	dolomitic marble, crushed and broken stone, quarrying
336320	dome lights, motor vehicle, manufacturing
414220	domestic electric dishwashers merchant wholesalers
414220	domestic electric fan merchant wholesalers
414220	domestic electric refrigerators merchant wholesalers
414220	domestic electric sewing machines merchant wholesalers
414220	domestic electric stoves merchant wholesalers
414220	domestic electric vacuum cleaners merchant wholesalers
414220	domestic electric washing machines merchant wholesalers
488519	domestic forwarding
483115	domestic freight transportation, deep sea
416120	domestic gas refrigerators merchant wholesalers
238220	domestic oil storage tanks, installation
814110	domestic service (private households employing cooks, maids)
414210	domestic sound systems merchant wholesalers
414210	domestic video recorder merchant wholesalers
335229	domestic water heaters, manufacturing (non electric)
623110	domiciliary care with health care
339930	dominoes, manufacturing
332321	door and jamb assemblies, metal, manufacturing
332321	door frames and sash, metal, manufacturing
332329	door hoods, sheet metal, manufacturing
444130	door locks and lock sets, retail
332510	door locks, manufacturing

314110	door mats, all materials (except entirely of rubber or plastic), manufacturing
326198	door mats, plastics, manufacturing
326290	door mats, rubber, manufacturing
332510	door opening and closing devices (except electrical), manufacturing
335990	door opening and closing devices, electrical, manufacturing
335990	door opening devices, radio and photoelectric cell operated
321919	door trim, wood moulding, manufacturing
321911	door units, prehung, wood and covered wood, manufacturing
335311	doorbell transformers, electric, manufacturing
326196	doors and door frames, plastics, manufacturing
321911	doors and windows, wood and covered wood, manufacturing
444190	doors wooden, retail
321911	doors, combination screen-storm, wood, manufacturing
332999	doors, safe and vault, metal, manufacturing
327215	doors, unframed glass, made from purchased glass
541870	door-to-door distribution of advertising material (e.g., circulars, flyers, samples)
454390	door-to-door retailing of merchandise, retail
325510	dopes, paint and lacquer, manufacturing
336612	dories, building
721310	dormitories, commercially operated
334512	dosimetry devices, manufacturing
311824	dough (e.g., cookie, pizza), made from purchased flour
333248	dough mixing machinery (i.e., food manufacturing type), manufacturing
311824	dough, refrigerated or frozen, made from purchased flour
722512	doughnut shops
311211	doughs, prepared, made in flour mills
333245	dovetailing machines, woodworking, manufacturing
332720	dowel pins, metal, manufacturing
321999	dowels, wood, manufacturing
238170	down spout and gutter, installation, contractors
315220	down-filled clothing, men's and boys', cut and sewn from purchased fabric
315249	down-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
713920	downhill, alpine or cross country skiing facilities
332329	downspouts, sheet metal, manufacturing
334512	draft gauges, industrial process type, manufacturing

453999	drafting and surveying equipment and supplies, retail
811210	drafting instrument repair
334512	drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing
417930	drafting instruments merchant wholesalers
339940	drafting materials (except instruments), manufacturing
541340	drafting services (draftmen)
711214	drag strips, operation of
333120	draglines, crawlers, manufacturing
325190	dragon's blood, manufacturing
333110	drags, farm type, manufacturing
333120	drags, road construction and maintenance equipment, manufacturing
561799	drain cleaning services
325610	drain pipe cleaners, manufacturing
332999	drain plugs, magnetic, metal, manufacturing
238220	drain, waste and vent systems, installation
417210	drainage and tile laying machinery merchant wholesalers
419120	drainage and tile laying machinery, wholesale agents and brokers
237990	drainage project construction
238910	drainage system installation (e.g., cesspool, septic tank), contractors
337110	drainboards, plastic laminated, manufacturing
213119	draining or pumping of metal mines, on a contract basis
213119	draining or pumping of mines, on a contract basis
213119	draining or pumping of non-metallic mineral mines (except fuels), on a contract basis
611610	drama school
414330	draperies merchant wholesalers
314120	draperies, made from purchased fabrics or sheet goods
337920	drapery hardware, metal, manufacturing
414130	drapery material merchant wholesalers
238390	drapery track hardware installation
339110	drapes, surgical, cotton, manufacturing
337127	draughting or drawing tables and boards, artists (without attachments), manufacturing
333519	draw benches machinery, manufacturing
315220	drawers, men's and boys', cut and sewn from purchased fabric
453999	drawing (artists') supplies, retail
331317	drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it
331420	drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it) and recovering copper from scrap
331420	drawing copper wire from purchased wire

331110	drawing iron or steel wire in steel mills
333248	drawing machinery for textiles, manufacturing
331490	drawing non-ferrous metal (except copper and aluminum) wire, whether or not the establishment further works the wire by such operations as insulating it, and recovering it from scrap
331222	drawing steel wire and manufacturing wire products
331222	drawing wire from purchased iron or steel
331222	drawing wire from purchased iron or steel and fabricating wire products
332210	drawknives, manufacturing
417210	dredges and draglines (except ships) merchant wholesalers
336611	dredges, scows, or seiners, building
333120	dredging machinery, manufacturing
212114	dredging, anthracite
315990	dress and semidress gloves, made from purchased fabric or leather
315190	dress and semidress gloves, made in knitting mills
339910	dress sets, jewellery, manufacturing
315990	dress shields, made from purchased fabric
316210	dress shoes, children's and infant's, manufacturing
316210	dress shoes, women's, manufacturing
448199	dress shops, retail
315990	dress trimmings, made from purchased fabric
413140	dressed fish and seafood merchant wholesalers
414110	dressed furs merchant wholesalers
413130	dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants) merchant wholesalers
414110	dresses merchant wholesalers
448130	dresses, children's, retail
315249	dresses, girls', cut and sewn from purchased fabric
315190	dresses, hand-knit, manufacturing
315241	dresses, infants', cut and sewn from purchased fabric
315281	dresses, leather, women's and misses', manufacturing
315249	dresses, paper, women's, misses' and girls', cut and sewn from purchased fabric
315190	dresses, skirts and pants made in knitting mills
315249	dresses, women's and girls', cut and sewn from purchased fabric
315210	dresses, women's, misses' and girls', cut and sewn from materials owned by others
316110	dressing and dyeing fur
315249	dressing gowns, women's and misses', cut and sewn from purchased fabric

448199	dressing gowns, women's, retail
337123	dressing tables, wood, manufacturing
315249	dressmakers' shops, custom
811490	dressmaking service (repairs and alterations)
411190	dried beet pulp merchant wholesalers
453993	dried cannabis retail
413410	dried cannabis wholesale
411130	dried flowers merchant wholesalers
311614	dried meats (except poultry, small game, pet food, baby food), made from purchased meat
413190	dried vegetables merchant wholesalers
333110	driers, farm (e.g., grain, hay and seed), manufacturing
335210	driers, hand and face, electric, manufacturing
443143	driers, laundry, household, retail
325510	driers, paint and varnish, manufacturing
325999	driers, photographic chemical, manufacturing
334511	driftmeters, aeronautical, manufacturing
333519	drill bits, metalworking, manufacturing
332210	drill bits, woodworking, manufacturing
313210	drill fabrics, broad-woven, weaving
333519	drill presses, metalworking, manufacturing
333245	drill presses, woodworking, manufacturing
332999	drill stands, metal, manufacturing
541380	drill tool inspection, service
238910	drilled pier (i.e., for building foundations) contractors
238910	drilled shaft (i.e., drilled building foundations), construction
336611	drilling and production platforms, floating, oil and gas, building
333130	drilling equipment, oil and gas field type, manufacturing
333130	drilling equipment, underground mining type, manufacturing
213117	drilling for anthracite mining, contract
213117	drilling for coal (except anthracite), contract
333519	drilling machines, metalworking, manufacturing
325999	drilling mud compounds, conditioners and additives (except bentonites), manufacturing
417220	drilling muds and compounds merchant wholesalers
419110	drilling muds and compounds, business-to-business (B2B) electronic markets, wholesale
333130	drilling rigs, manufacturing
213117	drilling services for non-metallic minerals mining (except fuels), on a contract basis
213118	drilling water intake wells, on a contract basis
237110	drilling water wells, contractors
211110	drilling, well, petroleum, oil company (except contract)

333990	drills (except heavy construction, mining type), hand-held power-driven, manufacturing
333130	drills, core, underground mining type, manufacturing
332210	drills, hand-held, non-power, manufacturing
333130	drills, rock, underground mining type, manufacturing
311990	drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing
332999	drinking fountains (except mechanically refrigerated), metal, manufacturing
326191	drinking fountains (except mechanically refrigerated), plastics, manufacturing
238220	drinking fountains, installation
333416	drinking fountains, refrigerated, manufacturing
327110	drinking fountains, vitreous china, non-refrigerated, manufacturing
722511	drinking places that primarily serve food
311352	drinks, cocoa powder or chocolate instant, made from purchased chocolate
333619	drive chains, bicycle and motorcycle, manufacturing
336350	drive shafts and half shafts, automotive, truck and bus, manufacturing
488990	drive-a-way automobile service
237990	drive-in movie facility construction
722512	drive-in restaurants
512130	drive-in theatres
611510	driver training schools (e.g., bus, heavy equipment, heavy truck)
333619	drives, high-speed industrial (except hydrostatic), manufacturing
532111	drive-yourself service
315990	driving gloves, made from purchased fabric
238910	driving piling, general contractors
488990	driving service (auto and truck delivery)
314910	drop cloths, canvas, made from purchased fabric
332113	drop forgings, unfinished, made from purchased iron or steel
333519	drop hammers, metal forging and shaping, manufacturing
419120	dropshippers, wholesale trade
813310	drug abuse prevention advocacy organizations
622210	drug addiction and alcoholism, rehabilitation hospitals
414510	drug preparations merchant wholesalers
414510	drug proprietaries merchant wholesalers
446110	drug stores (non-prescription), retail
446110	drug sundries, retail
419120	drug sundries, wholesale agents and brokers
414520	druggists' rubber goods merchant wholesalers
414520	druggists' sundries merchant wholesalers

419120	drugs, wholesale agents and brokers
711130	drum and bugle corps (e.g., drill teams)
333920	drum cradles, manufacturing
334110	drum drives, computer, manufacturing
322219	drums, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
332439	drums, light gauge metal, manufacturing
326198	drums, plastics (i.e., containers), manufacturing
321920	drums, plywood, manufacturing
339930	drums, toy, manufacturing
813310	drunk driving prevention advocacy organizations
111130	dry bean farming, field and seed production
411120	dry beans merchant wholesalers
484222	dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local
484232	dry bulk materials (e.g., grain, sand, dry chemical, gravel), trucking, long distance
484222	dry bulk materials trucking (except local garbage hauling without disposal), local
418990	dry cell batteries merchant wholesalers
335910	dry cell batteries, single and multiple cell, manufacturing
812320	dry cleaning agents, pick-up and delivery services
812320	dry cleaning depot
417920	dry cleaning plant machines and equipment merchant wholesalers
418410	dry cleaning solvents and chemicals merchant wholesalers
111130	dry cowpea farming
111130	dry garbanzo (chickpea) farming, field and seed production
451130	dry goods and notions stores, retail
414130	dry goods merchant wholesalers
238220	dry heating equipment and controls, installation (except electric baseboard)
325120	dry ice (i.e., solid carbon dioxide), manufacturing
418410	dry ice merchant wholesalers
111130	dry lima bean farming, field and seed production
333248	dry milk processing machinery, manufacturing
311515	dry milk products for animal feed, manufacturing
327990	dry mix concrete, manufacturing
311940	dry mixes (e.g., gravy, salad dressing, sauce), manufacturing
413190	dry or prepared cereal products merchant wholesalers
311824	dry pasta (e.g., noodles, spaghetti, macaroni) manufacturing
311824	dry pasta, manufacturing
111130	dry pea farming, field and seed production
111130	dry peas and beans farming

411120	dry peas merchant wholesalers
238910	dry well construction, contractors
335229	drycleaning and laundry machines, household (including coin-operated), manufacturing
333310	drycleaning equipment and machinery, manufacturing
236210	drycleaning plant construction, general contractors
812320	drycleaning plants (except rug cleaning)
325610	drycleaning preparations, manufacturing
336611	drydock, floating, building
488390	drydocks, floating, for repairing ships and boats
333310	dryers, film (i.e., photographic equipment), manufacturing
335210	dryers, hand, face and hair-electric, manufacturing
333310	dryers, laundry (except household type), manufacturing
335229	dryers, laundry, household (including coin-operated), manufacturing
332619	drying belts, made from purchased wire
333248	drying kilns, lumber or wood, manufacturing
333248	drying machinery for textiles, manufacturing
115110	drying of corn, rice, hay, fruits and vegetables
416390	drywall and plaster supplies merchant wholesalers
327420	drywall cement and panels, gypsum-based, manufacturing
238310	drywall finishing (e.g., sanding, spackling, stippling, taping, texturing)
238310	drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
313210	duck fabrics, broad-woven, weaving
333310	duct cleaning equipment, manufacturing
561791	duct cleaning services
322220	duct tape, made from purchased materials
238220	duct work (e.g., heating, cooling, exhaust, dust collection), installation
332319	ducting, fabricated metal plate, manufacturing
332329	ducts, sheet metal, manufacturing
721213	dude ranches
314910	duffel bags, canvas, manufacturing
114113	dulse, Irish moss and laver gathering
339920	dumbbells, manufacturing
238299	dumbwaiter installation
333920	dumbwaiters, manufacturing
212326	dumortierite mining
562910	dump site cleaning service
336212	dump trailers, manufacturing
336211	dump truck bodies, manufacturing
336211	dump truck lifting mechanisms, manufacturing

562110	dump trucking of non-hazardous construction rubble, with collection or disposal
484222	dump trucking, local
415120	dump trucks merchant wholesalers
441220	dunebuggies, retail
315220	dungarees, men's and boys', cut and sewn from purchased fabric
315249	dungarees, women's and misses', cut and sewn from purchased fabric
417990	dunnage (marine supplies) merchant wholesalers
236110	duplex (i.e., one unit above the other), construction, by general contractors
236110	duplex (i.e., side-by-side), construction, by general contractors
236110	duplex row, construction
236110	duplex, construction, by operative builders
236110	duplex, double, construction
236110	duplex, single, construction
417910	duplicating machines merchant wholesalers
418210	duplicating papers merchant wholesalers
561430	duplicating services
333519	duplicator machines (e.g., key cutting), metalworking, manufacturing
333413	dust and fume collecting equipment, manufacturing
314990	dust cloths, made from purchased fabrics
238220	dust collecting equipment installation, contractors
416120	dust collecting equipment merchant wholesalers
315249	dusters (i.e., apparel), women's, misses' and girls', cut and sewn from purchased fabric
339990	dusters, feather, manufacturing
336410	dusting and spraying equipment and parts, aircraft, manufacturing
325610	dusting cloths, chemically treated, manufacturing
418390	dusts and sprays (e.g., vegetable, crops) merchant wholesalers
445310	duty free liquor shops
453220	duty free shops, gifts
911910	duty/tax collection on goods, federal government
332311	dwelling, prefabricated, metal, manufacturing
325999	dye preparations, clothing, household type, manufacturing
313310	dyeing and finishing hosiery, for the trade
313310	dyeing gloves, woven or knit, for the trade
313310	dyeing knit fabrics, for the trade
333248	dyeing machinery, textile, manufacturing
313310	dyeing purchased knit fabrics
313310	dyeing purchased yarn or woven fabrics (except wool and similar animal fibre)

313310 dyeing purchased yarn or woven fabrics, of
 wool and similar animal fibres
313310 dyeing textile products, for the trade
313310 dyeing textile raw stock, yarn and narrow
 fabrics (except knit and wool), for the trade
313310 dyeing weft knit fabrics, for the trade
325620 dyes, hair, manufacturing
325130 dyes, inorganic and synthetic organic,
 manufacturing
325130 dyes, inorganic, manufacturing
325190 dyes, natural, manufacturing
325130 dyes, synthetic organic, manufacturing
418410 dyestuffs merchant wholesalers
325920 dynamite, manufacturing
334512 dynamometers, manufacturing
335312 dynamos, electric (except automotive),
 manufacturing
335312 dynamotors (except motor vehicle),
 manufacturing

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339110 ear and nose plugs (e.g., for swimming),
 manufacturing
812190 ear piercing service
339110 ear stoppers (noise protectors),
 manufacturing
339110 eardrums, artificial, manufacturing
532410 earth moving equipment rental and leasing
 (without operator)
238910 earth moving, contractors
237990 earth retention system construction
112999 earth worm production, farms or hatcheries
212398 earth, coloured, mine
327110 earthenware table and kitchen articles,
 coarse, manufacturing
327110 earthenware, commercial and household,
 semivitreous, manufacturing
339940 easels, artists', manufacturing
332329 eaves, sheet metal, manufacturing
416390 eavestroughing merchant wholesalers
238170 eavestroughing, contractors
332329 eavestroughs, sheet metal, manufacturing
327110 ecclesiastical statuary, clay, manufacturing
327420 ecclesiastical statuary, gypsum,
 manufacturing
327990 ecclesiastical statuary, stone, manufacturing
339910 ecclesiastical ware, precious metal (except
 plated), manufacturing
332999 ecclesiastical ware, precious plated metal,
 manufacturing
454110 e-commerce, retail
912910 economic advisory bodies, provincial
911910 economic and fiscal policy, federal
 government

813910	economic area development promotion, non-government
541690	economic consulting services
911910	economic development agencies, federal government
912910	economic policy, provincial administration
541720	economic research and development services
911910	economic research programs to improve performance and competitiveness, federal government
912910	economic research programs to improve performance and competitiveness, provincial
332410	economizers (i.e., power boiler apparatus), manufacturing
813110	ecumenical institutes
332210	edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing
311225	edible and inedible animal and vegetable fat and oil products
311224	edible and inedible oilseed products
311225	edible animal fats and oils, refining and blending
413190	edible gelatin merchant wholesalers
333310	editing equipment, motion picture (e.g., rewinders, viewers, titlers, splicers), manufacturing
512190	editing motion picture films, video or television tape
561410	editing service
912910	education curriculum development, provincial
912910	education finance programs, provincial
912910	education planning, provincial administration
911910	education programs for Aboriginal people, federal government
913910	education programs, local
541720	education research and development services
911910	education statistics centres (federal government)
611710	educational counselling
611620	educational fitness workshop
611710	educational literature and support services
912910	educational programs, exceptional children, provincial administration
611710	educational test development
611710	educational testing services
813920	educators' associations
114114	eel catching, inland
114113	eel catching, salt water
325410	effervescent salts, manufacturing
541619	efficiency experts
322299	egg case fillers and flats, die-cut from purchased paper or paperboard
335210	egg cookers, electric, manufacturing

445299	egg dealers, retail
112399	egg farms, poultry (except chicken, duck or turkey)
115210	egg grading station, fee-based
112340	egg hatcheries, poultry
311990	egg substitutes, manufacturing
413130	egg-grading station, own account
312140	eggnog, alcoholic, manufacturing
311515	eggnog, canned, non-alcoholic, manufacturing
311511	eggnog, fresh, non-alcoholic, manufacturing
111219	eggplant farming (except under cover), field, bedding plant and seed production
413130	eggs merchant wholesalers
112991	eggs, beef, producing
311990	eggs, processed, manufacturing
334512	elapsed time meters, electronic, manufacturing
313220	elastic cord, fabric-covered, manufacturing
313210	elastic fabrics, broad-woven, weaving
313220	elastic fabrics, narrow woven, weaving
313220	elastic thread, yarn and cord, fabric-covered, manufacturing
325220	elastic yarn (including rubber, spandex and other synthetic elastomers), manufacturing
325220	elastomeric fibres and filaments, manufacturing
325210	elastomers, manufacturing
332329	elbows (for conductor pipe, hot air ducts, stovepipe), sheet metal, manufacturing
332910	elbows, pipe, metal, manufacturing
611210	E-learning, community colleges and C.E.G.E.P.s
911910	electoral offices, federal government
912910	electoral offices, provincial government
334512	electric air cleaner controls, automatic, manufacturing
417990	electric aircraft instruments merchant wholesalers
334512	electric and electronic controllers, industrial process type, manufacturing
331110	electric arc furnace steel mills
336110	electric automobiles for highway use, manufacturing
339950	electric backlight signs, manufacturing
414220	electric beauty care appliances merchant wholesalers
414220	electric blankets merchant wholesalers
331420	electric cable and wire, insulated, copper, made in wire drawing plants
339990	electric cigar and cigarette lighters, manufacturing
414220	electric clock merchant wholesalers
238210	electric contracting
414220	electric curling irons merchant wholesalers
335210	electric fans (except industrial), manufacturing

335990	electric fence chargers, manufacturing
335920	electric fixture wire, manufacturing
335311	electric furnace transformers, manufacturing
416120	electric furnaces merchant wholesalers
414220	electric garbage disposals merchant wholesalers
811411	electric handheld power tool repair (except lawn and garden)
334512	electric heat proportioning controls, modulating controls, manufacturing
419120	electric heaters, wholesale agents and brokers
416120	electric heating equipment merchant wholesalers
416120	electric heating furnaces merchant wholesalers
335210	electric hot plates and grills, manufacturing
414220	electric household machines merchant wholesalers
333416	electric household type furnaces (e.g., electric forced air furnaces, heat pumps, etc.), manufacturing
414220	electric houseware and household fans merchant wholesalers
416110	electric insect control devices merchant wholesalers
414220	electric irons merchant wholesalers
414220	electric kitchen appliances (e.g., toasters, kettles, ironers) merchant wholesalers
416110	electric lamps and lighting fixtures, parts and accessories merchant wholesalers
335110	electric light bulbs and tubes, manufacturing
416110	electric light bulbs merchant wholesalers
335120	electric lighting fixtures, manufacturing
416110	electric lighting, distribution and control equipment merchant wholesalers
336510	electric locomotives, manufacturing
416110	electric motor controls merchant wholesalers
416110	electric motors merchant wholesalers
335312	electric motors, manufacturing
339990	electric musical instruments, manufacturing
414220	electric percolators merchant wholesalers
414220	electric personal care appliances (e.g., hair dryers, razors, toothbrushes) merchant wholesalers
221122	electric power brokers and agents, that arrange the sale of electricity over power distribution systems operated by others
221121	electric power control (e.g., arranging transmission between utilities)
238210	electric power control panels and outlets, installation
416110	electric power equipment merchant wholesalers
221119	electric power generation (e.g., geothermal, solar, tidal, wind)

221119	electric power generation (except hydro, fossil fuel or nuclear)
335315	electric power switchboard and part manufacturing
416110	electric power transmission equipment merchant wholesalers
237130	electric power transmission lines and towers, construction
416110	electric prime movers merchant wholesalers
414220	electric ranges and stoves merchant wholesalers
443143	electric razor shops, retail
414220	electric razors merchant wholesalers
334512	electric space heater controls, automatic, manufacturing
335210	electric space heaters, portable, manufacturing
485110	electric street railway transportation
414220	electric toothbrushes merchant wholesalers
416110	electric transformers merchant wholesalers
414220	electric waffle irons merchant wholesalers
416120	electric water heaters merchant wholesalers
335229	electric water heaters, domestic, manufacturing
541330	electrical and electronic engineering services
417990	electrical automobile engine testing equipment merchant wholesalers
416110	electrical boxes and fittings merchant wholesalers
416110	electrical construction materials merchant wholesalers
238210	electrical contractors
416110	electrical distribution equipment merchant wholesalers
416110	electrical distribution panelboards merchant wholesalers
416110	electrical distribution switchboards merchant wholesalers
417990	electrical engine testing equipment, automobile merchant wholesalers
541330	electrical engineering services
541360	electrical geophysical surveying services
416110	electrical hanging and fastening devices merchant wholesalers
238210	electrical inspection of commercial building
238210	electrical installation of environmental control systems for temperature and humidity
416110	electrical instruments merchant wholesalers
416110	electrical insulators merchant wholesalers
327110	electrical insulators, porcelain, manufacturing
416110	electrical lugs and connectors merchant wholesalers
813910	electrical manufacturers' association
416110	electrical measuring and testing equipment (except automotive) merchant wholesalers

811210	electrical measuring instrument repair and calibration
335930	electrical metallic tubing (EMT), manufacturing
334512	electrical network analyzers, manufacturing
416110	electrical non-current carrying materials and supplies merchant wholesalers
419120	electrical power generation and transmission equipment, wholesale agents and brokers
416110	electrical power house equipment merchant wholesalers
485110	electrical railway operation, commuter
811119	electrical repair shops, motor vehicle
238210	electrical repairs on buildings
416110	electrical service entrance equipment merchant wholesalers
416110	electrical signalling equipment merchant wholesalers
339950	electrical signs and advertising displays, manufacturing
417920	electrical signs including electronic billboards merchant wholesalers
416110	electrical supplies and wiring devices merchant wholesalers
444190	electrical supplies stores selling primarily to other business but also selling to household consumers
444190	electrical supplies, retail
416110	electrical switchgear and protective equipment merchant wholesalers
541380	electrical testing laboratory
416110	electrical transmission equipment merchant wholesalers
238210	electrical wiring contractors
416110	electrical wiring supplies and electrical construction materials merchant wholesalers
419120	electrical wiring supplies and electrical construction materials, wholesale agents and brokers
238210	electrical work, construction and maintenance
335990	electrically conductive film, manufacturing
238210	electrician
334512	electricity and electrical signal measuring instruments, manufacturing
334512	electricity and electrical signal testing equipment, manufacturing
416110	electricity measuring instruments merchant wholesalers
334512	electrocardiographs, manufacturing
333519	electro-chemical milling machines, metalworking, manufacturing
333990	electrode holders, welding, manufacturing
334512	electrodes used in industrial process measurement, manufacturing
335990	electrodes, for thermal and electrolytic uses, carbon and graphite, manufacturing

334512	electroencephalographs, manufacturing
334512	electrogastrographs, manufacturing
332910	electrohydraulic servo valves, fluid power, manufacturing
325410	electrolyte in vivo diagnostic substances, manufacturing
334512	electrolytic conductivity instruments, industrial process type, manufacturing
334512	electrolytic conductivity instruments, laboratory type, manufacturing
333519	electrolytic metal cutting machines, manufacturing
335315	electromagnetic clutches and brakes, manufacturing
334512	electromagnetic flowmeters, manufacturing
541360	electromagnetic geophysical surveying services
335315	electromagnets, manufacturing
334290	electromechanical control equipment (e.g., signalling, safety, traffic), manufacturing
334512	electromechanical counters, manufacturing
334512	electromedical apparatus, equipment and instruments (e.g., bronchoscopes, gastroscopes, colonoscopes), manufacturing
334512	electromedical apparatus, equipment and instruments (e.g., cystoscope, otoscopes, retinoscopes), manufacturing
334512	electromedical diagnostic equipment (e.g., CT scanner, CAT scanner, MRI device), manufacturing
417930	electromedical equipment merchant wholesalers
334512	electromedical therapy equipment, manufacturing
331110	electrometallurgical ferro-alloys, manufacturing
334512	electromyographs, manufacturing
333990	electron beam welding equipment, manufacturing
335990	electron linear accelerators, manufacturing
334512	electron microprobes, laboratory type, manufacturing
334512	electron microscopes, manufacturing
333248	electron tube making machinery, manufacturing
334410	electron tube parts (e.g., bases, getters, Gunn effect) (except glass blanks), manufacturing
327215	electron tube parts, glass blanks, made from purchased glass
327214	electron tube parts, glass blanks, made in glass-making plants
334512	electron tube test equipment, manufacturing
334410	electron tubes, manufacturing
333519	electron-discharge metal cutting machines, manufacturing

417320	electronic aircraft instruments merchant wholesalers
493190	electronic audio equipment warehousing
417320	electronic capacitors and condensers merchant wholesalers
453999	electronic cigarette and vaping products, retail
413310	electronic cigarette merchant wholesalers
453999	electronic cigarette retailing
417320	electronic coils and transformers merchant wholesalers
417320	electronic communication equipment merchant wholesalers
541990	electronic communication verification content services
417320	electronic components (e.g., motion sensors) merchant wholesalers
419110	electronic components, navigational and communications equipment and supplies, business-to-business (B2B) electronic markets, wholesale
417320	electronic connectors merchant wholesalers
238210	electronic containment fencing for pets, installation
336320	electronic control modules, motor vehicle, manufacturing
417310	electronic controllers and related devices merchant wholesalers
417310	electronic data processing machines merchant wholesalers
511140	electronic database (machine readable) publishing
332118	electronic enclosures, unfinished metal, stamping
541330	electronic engineering services
522329	electronic financial payment services
522329	electronic funds transfer services
713120	electronic game arcades
334511	electronic guidance systems and equipment, manufacturing
336320	electronic ignition parts, motor vehicle, manufacturing
417320	electronic intercommunication equipment merchant wholesalers
417320	electronic navigational equipment and devices merchant wholesalers
323120	electronic prepress services for the printing trade
417320	electronic rectifiers merchant wholesalers
417320	electronic replacement parts merchant wholesalers
541710	electronic research and development laboratories
417320	electronic resistors merchant wholesalers
336320	electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
454110	electronic shopping and mail order houses

417310	electronic smart boards merchant wholesalers
417930	electronic teaching machines (except computers) merchant wholesalers
414210	electronic television (TV) games merchant wholesalers
334512	electronic test equipment for testing electrical characteristics, manufacturing
561990	electronic timing sport events services
334512	electronic totalizing counters, manufacturing
339930	electronic toys and game machines (except coin-operated), manufacturing
417320	electronic tubes (e.g., receiving, transmitting, industrial) merchant wholesalers
334512	electrophoresis instruments, manufacturing
333248	electroplating machinery and equipment, manufacturing
332810	electroplating metals and metal products, for the trade
332810	electroplating, for the trade
238320	electrostatic painting on site (including of lockers and fixtures), contractors
333413	electrostatic precipitation equipment, manufacturing
334512	electrotherapeutic apparatus, manufacturing
335110	electrotherapeutic lamp units for ultra-violet and infra-red radiation, manufacturing
334512	electrotherapy units, manufacturing
323120	electrotype plate preparation services
333248	electrotyping machines, manufacturing
334512	elemental analyzers, manufacturing
611110	elementary schools
611110	elementary teacher, own account
485110	elevated railway operation
417230	elevating machinery and equipment (except farm) merchant wholesalers
332329	elevator guide rails, metal, manufacturing
238291	elevator, escalator and moving sidewalk installation and repair, contractors
417230	elevators merchant wholesalers
333920	elevators or escalators, passenger and freight, manufacturing
336410	elevators, aircraft, manufacturing
333920	elevators, farm type, manufacturing
325999	embalming fluids, manufacturing
812210	embalming services
339110	embalming tables, manufacturing
911410	embassies, federal government
919110	embassy, foreign governments in Canada
339910	emblems (pins, medals, insignia), manufacturing
314990	emblems, textile, manufacturing
313310	embossing broad-woven fabrics, for the trade
313310	embossing fabrics, for the trade
316990	embossing leather goods, for the trade
323120	embossing plate preparation services

313310	embossing purchased fabrics (except wool and similar animal fibre)
313310	embossing purchased fabrics, of wool or similar animal fibre
314990	embroidering of advertising on clothing owned by others
314990	embroidering on clothing owned by others, on a contract basis
314990	embroidering on textile products for the trade
333248	embroidery machinery, manufacturing
115210	embryo transplant service, agricultural
624230	emergency and other relief services
624230	emergency measure associations
913190	emergency measures organization services, local government
912190	emergency measures organizations, provincial government
911290	emergency planning services, federal government
611690	emergency preparedness training
912190	emergency programs services, provincial government
488410	emergency road service, motor vehicle
624220	emergency shelter for victims of domestic violence and abuse
327910	emery cloth or paper, manufacturing
212398	emery mining
811199	emissions testing service, automotive, without repair
485990	employee and equipment transportation by amphibious vehicle
541612	employee assessment consulting services
624190	employee assistance program
541612	employee benefit consulting services
485410	employee bus service
541612	employee compensation consulting services
621990	employee drug testing services
561330	employee leasing services
561490	employee relocation services
813930	employees' associations, for improvement of wages and working conditions
813910	employers' bargaining organization
524129	employers liability insurance
814110	employing individuals such as baby-sitters, nanny services, cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers
561310	employment agencies (except theatrical and motion picture)
561310	employment agencies, motion picture or video
561310	employment agencies, radio or television
561310	employment agencies, theatrical
912210	employment counselling services, provincial government
911910	employment insurance service
814110	employment of a nanny

561310	employment or labour registries
561310	employment placement agencies
911310	employment services (placement counselling), federal government
325610	emulsifiers (i.e., surface active agents), manufacturing
325610	emulsifiers and penetrants, manufacturing
325510	enamel paints, manufacturing
212323	enamel sand mining
339110	enamel, dental, manufacturing
332999	enamelled bathroom fixtures, manufacturing
416120	enamelled iron sanitary ware merchant wholesalers
332210	enamelled metal cooking utensils, manufacturing
416320	enamelled tileboard (hardboard) merchant wholesalers
332810	enamelling metals and metal products
416340	enamels merchant wholesalers
339940	enamels, china painting, manufacturing
442298	enamelware stores, retail
335315	enclosed electrical protective equipment, manufacturing
414420	encyclopedias merchant wholesalers
511130	encyclopedias, publishing and printing combined
511130	encyclopedias, publishing or publisher
337123	end tables, wood, manufacturing
111219	endive farming (except under cover), field, bedding plant and seed production
325410	endocrine products, uncompounded, manufacturing
325410	endocrine system medical preparations (i.e., thyroid hormones, hypothalamic-pituitary hormones, corticosteroids), manufacturing
325320	endrin insecticides, manufacturing
541690	energy consulting services
334512	energy cut-off controls, residential and commercial types, manufacturing
541350	energy efficiency inspection services
311340	energy food bar, manufacturing
334512	energy measuring equipment, electrical, manufacturing
911910	energy programs, federal administration
912910	energy resources programs, provincial government
331490	energy wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
331420	energy wire or cable, insulated, made in copper wire drawing plants
811111	engine (e.g., diesel, gas) repair, automotive
332113	engine and turbine forgings, unfinished, made from purchased metal
336310	engine block assemblies, automotive and truck gasoline engine, manufacturing

331511	engine block castings, iron, unfinished, manufacturing
336320	engine block heaters, manufacturing
325999	engine degreasers, manufacturing
412110	engine distillate merchant wholesalers
336410	engine heaters, aircraft, manufacturing
336310	engine parts (except diesel), automotive and truck, manufacturing
811111	engine repair and replacement
325999	engine starting fluids, manufacturing
417990	engine testing equipment merchant wholesalers
541330	engineering design services
417930	engineering instruments, equipment and supplies merchant wholesalers
611210	engineering schools (non-university)
813920	engineers' associations
417930	engineers' equipment and supplies merchant wholesalers
541330	engineers, private practice
417990	engines (except motor vehicle) merchant wholesalers
811310	engines and turbines repair services (except automotive)
336310	engines, dual fuel systems for motor vehicles, manufacturing
333619	engines, internal combustion (except aircraft and non-diesel automotive), manufacturing
333619	engines, military tanks (except turbines), manufacturing
339930	engines, miniature, manufacturing
333619	engines, natural gas or propane (except automotive), manufacturing
332210	engravers' hand tools, non-powered, manufacturing
339910	engraving (including laser engraving), etching or chasing precious or precious clad holloware and silverware
332810	engraving metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade
323120	engraving printing plates, for the printing trades
339910	engraving, chasing or etching precious metal flatware
333310	enlargers, photographic, manufacturing
315249	ensemble dresses, women's and misses', cut and sewn from purchased fabric
711130	ensembles, musical
333110	ensilage blowers and cutters, manufacturing
911910	enterprise development assistance programs, federal administration
532280	entertainment video games, computer, rental
541710	entomological research and development laboratories
115110	entomological service, agricultural
333247	envelope making machinery, manufacturing

561490	envelope stuffing service
333310	envelope stuffing, sealing and addressing machinery, manufacturing
322230	envelopes (e.g., mailing, stationery), made from any material
453210	envelopes, paper, retail
911910	environment programs, federal government
913910	environment programs, local administration
912910	environment programs, provincial government
541710	environmental (pollution) research and development laboratories
813310	environmental advocacy groups
562910	environmental cleaning rivers
912910	environmental control programs, provincial government
541330	environmental engineering services
911910	environmental hazards researching, federal
541380	environmental laboratory testing services
911910	environmental pollution control programs, federal
562910	environmental remediation services
339110	environmental testing equipment, manufacturing
321999	environmentally-friendly heating logs manufacturing
325410	enzyme and isoenzyme in vitro diagnostic substances, manufacturing
325190	enzyme proteins (i.e., basic synthetic chemicals) (except pharmaceutical use), manufacturing
325410	enzyme proteins (i.e., basic synthetic chemicals), pharmaceutical use, manufacturing
325130	eosine dyes, manufacturing
325410	ephedrine and derivatives (i.e., basic chemicals), manufacturing
325210	epichlorohydrin bisphenol and diphenol, manufacturing
325210	epichlorohydrin elastomers, manufacturing
325520	epoxy adhesives, manufacturing
325510	epoxy coatings, manufacturing
418410	epoxy repair products merchant wholesalers
325210	epoxy resins, manufacturing
212398	epsom salts, mining
212398	epsomite mining
112920	equines (i.e., horse), raising or ranching
813910	equipment distributors' association
417930	equipment for disabled merchant wholesalers
238299	equipment installation, millwright
417990	equipment parts for railroads, aircraft, ships and boats merchant wholesalers
238910	equipment rental with operator (except cranes)
238910	equipment rental, cat work (excavating, renting out), with operator

526911	equity funds, Canadian
526912	equity funds, foreign
339940	eraser guides and shields, manufacturing
326290	erasers, rubber, or rubber and abrasive combined, manufacturing
213118	erecting lease tank, oil and gas field, on a contract basis
238120	erecting structural steel
339930	erector sets, toy, manufacturing
325410	ergot alkaloids (i.e., basic chemicals), manufacturing
541330	erosion control engineering services
111219	escarole farming (except under cover), field, bedding plant and seed production
812990	escort service, social
523990	escrow agencies (except real estate)
531390	escrow agents, real estate
453999	esotericism shop
418410	essential oils merchant wholesalers
325999	essential oils, natural, manufacturing
325190	essential oils, synthetic, manufacturing
523920	establishments of trust companies engaged in portfolio management
713291	establishments owned or operated by governments
541990	estate assessment (i.e., appraisal) services
541110	estate law, offices
526989	estate, trust and agency funds
814110	estates, private employing domestic personnel
325210	ester gum, manufacturing
812190	estheticians, services (i.e., hair removal)
611510	esthetics, cosmetology and hairdressing schools
115310	estimating timber
454110	e-tailing (electronic retailing)
333248	etching equipment, semiconductor, manufacturing
333248	etching machines (printing trades machinery), manufacturing
332810	etching metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade
325110	ethane, made from refined petroleum or natural gas liquids
325190	ethanol (ethyl alcohol), non-potable, made by the wet-mill process
813410	ethnic associations
711512	ethnic dancers, independent
711322	ethnic festival promoters, without facilities
511110	ethnic newspapers, publishing
325190	ethyl acetate, natural, manufacturing
325190	ethyl acetate, synthetic, manufacturing
325190	ethyl alcohol (ethanol), non-potable, manufacturing
312140	ethyl alcohol, potable, manufacturing
325190	ethyl butyrate, manufacturing

325190	ethyl cellulose, non-plasticized, manufacturing
325190	ethyl chloride, manufacturing
325190	ethyl ether, manufacturing
325190	ethyl formate, manufacturing
325190	ethyl nitrite, manufacturing
325190	ethyl perhydrophenanthrene, manufacturing
325110	ethylbenzene, made from refined petroleum or natural gas liquids
325210	ethylcellulose plastics, manufacturing
325110	ethylene (ethene), made from refined petroleum or natural gas liquids
325190	ethylene dichloride (dichloroethane), manufacturing
325190	ethylene glycol ether, manufacturing
325190	ethylene glycol, manufacturing
325190	ethylene oxide, manufacturing
324110	ethylene, made in petroleum refineries
325210	ethylene-propylene rubber, manufacturing
325210	ethylene-propylene-nonconjugated diene (EPDM) rubber, manufacturing
325210	ethylene-vinyl acetate resins, manufacturing
325999	eucalyptus oil, manufacturing
813110	evangelical organizations
413190	evaporated salt merchant wholesalers
339110	evaporation apparatus, laboratory type, manufacturing
334512	evaporation meters, manufacturing
333416	evaporative condensers (i.e., heat transfer equipment), manufacturing
238910	excavating contractors
417210	excavating machinery and equipment merchant wholesalers
213118	excavating slush pits and cellars, on a contract basis
238910	excavating, earthmoving or land clearing, agricultural
238910	excavating, earthmoving or land clearing, mining (except mine site overburden removal)
238910	excavating, earthmoving, or land clearing contractors
333120	excavators (e.g., power shovels), manufacturing
321999	excelsior (e.g., pads, wrappers), wood, manufacturing
523990	exchange clearinghouses, commodity or security
335312	exciter assemblies, motor and generator, manufacturing
511130	exclusive agents, books
911910	executive advisory commissions
912910	executive council office, provincial
561110	executive management services
561310	executive placement services
561310	executive recruitment services
561310	executive search services

532280	exercise (physical fitness) equipment rental
322230	exercise books and pads, made from purchased paper
713940	exercise centres
339920	exercise cycles, manufacturing
532280	exercise equipment rental
339920	exercising machines, manufacturing
416120	exhaust and air-moving equipment merchant wholesalers
333413	exhaust fans, industrial and commercial type, manufacturing
336390	exhaust headers and collectors, automotive, truck and bus, manufacturing
336390	exhaust systems and parts, automotive, truck and bus, manufacturing
238220	exhaust systems contractor (e.g., kitchens, industrial work areas)
336410	exhaust systems, aircraft, manufacturing
337215	exhibition booths of wood, manufacturing
337215	exhibition booths, manufacturing
337215	exhibition booths, of metal, manufacturing
531120	exhibition hall, operating
453920	exhibition of Aboriginal art for retail sale
326150	expanded plastics (except polystyrene) products, manufacturing
326140	expanded polystyrene products, manufacturing
332319	expansion joints, metal, manufacturing
541690	expert witness testifying in court
211110	exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and natural gas up to the point of shipment from the producing property
213119	exploration for minerals often accomplished using purchased services of specialty businesses such as contract drilling services to obtain core samples
213119	exploration services for metal mining, on a contract basis
418410	explosives, all kinds (except ammunition and fireworks) merchant wholesalers
325920	explosives, manufacturing
419120	export agents or brokers, wholesale trade
911910	export development programs, federal government
333310	exposure meters, photographic, manufacturing
623110	extended care facilities
622310	extended care hospitals
524129	extended warranty for appliances
335990	extension cord sets (except appliance and automotive harnesses), manufacturing

335990	extension cords, made from purchased insulated wire, manufacturing
321999	extension ladders, wood, manufacturing
321999	extension planks, wood, manufacturing
238310	exterior insulation finish systems, installation
238140	exterior marble, granite or slate work, installation
325320	exterminating chemical products (e.g., fungicides, insecticides, pesticides), manufacturing
911410	external affairs services, federal government
911420	external aid services, federal government
336410	external power units, for hand inertia starters, aircraft, manufacturing
333120	extractors, piling, manufacturing
311920	extracts, essences and preparations, coffee or tea, manufacturing
325190	extracts, natural dyeing and tanning, manufacturing
326290	extruded, moulded or lathe-cut rubber goods, manufacturing
333246	extruding machinery for plastics and rubber, manufacturing
333248	extruding machinery, textile, manufacturing
333519	extruding machines, metalworking, manufacturing
333519	extrusion dies, for use with all materials, manufacturing
331313	extrusion ingot, made in primary aluminum plants
325410	eye and ear preparations, manufacturing
621990	eye bank
339110	eye examining instruments and apparatus (e.g., corneal microscopes, slit lamps), manufacturing
323113	eye glass frames, screen printing, for the trade
417930	eye glasses merchant wholesalers
325620	eye make-up (e.g., eye shadow, eyebrow pencils, mascara), manufacturing
316990	eyeglass cases, all materials, manufacturing
339110	eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing
446130	eyeglasses, frames, mounting and spectacles, retail

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111130	faba bean farming
418410	fabric softeners merchant wholesalers
325610	fabric softeners, manufacturing
451130	fabric stores
238310	fabric wall systems, noise insulating, installation
493190	fabric warehousing

416210	fabricated bar joists merchant wholesalers
332319	fabricated bar joists, manufacturing
332999	fabricated metal pipe fittings made from purchased lead, zinc, or tin pipe
332999	fabricated metal pipe fittings made from purchased pipe, aluminum
332999	fabricated metal pipe fittings made from purchased pipe, steel
332319	fabricated metal plate work, manufacturing
332999	fabricated pipe and pipe fittings, made from purchased metal pipe
314990	fabricated rope products (e.g., nets, slings), made in cordage or twine mills
332319	fabricated steel plate according to custom or standard design, for factory or field assembly
416210	fabricated steel plate products merchant wholesalers
332319	fabricated structural shapes (e.g., for bridges, buildings), manufacturing
332420	fabricating and erecting large storage tanks, which must be assembled at the site
811121	fabrication of trailer bodies on a custom basis
313210	fabrics (e.g., flannel, ratine, terry), broad-woven, cotton, weaving
313220	fabrics (e.g., paper, glass, wool, cotton), narrow woven (i.e., 30 cm/12 in. or less in width), weaving
414130	fabrics and piece goods merchant wholesalers
314990	fabrics for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
313210	fabrics, broad-woven, man-made fibre, weaving
313210	fabrics, broad-woven, wool, mohair and similar animal fibres, weaving
313240	fabrics, knit, made in warp knit fabrics mills
313240	fabrics, lace, made in lace mills
325620	face creams (e.g., cleansing, moisturizing), manufacturing
335930	face plates (wiring devices), manufacturing
812115	facial salons
322291	facial tissues, made from purchased paper
322121	facial tissues, made in paper mills
419110	facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet
812990	facilities for do-it-yourself meal preparation onsite
561210	facilities support services (except computer)
541514	facilities support services, computer
517310	facilities-based competitive service providers
517310	facilities-based telecommunication carrier
333519	facing machines, metalworking, manufacturing
334210	facsimile equipment, stand-alone, manufacturing

417910	facsimile machinery, sales and service, merchant wholesalers
522299	factoring accounts receivable
522299	factoring companies
337127	factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing
336410	factory overhaul and conversion of aircraft and propulsion systems
313210	faillie fabrics, broad-woven, weaving
711319	fair organizers, agricultural, with facilities
813110	faith healers, religious organization
911910	family allowance program, federal administration
624120	family care, home-maker services
448140	family clothing stores, retail
624190	family counselling services
912110	family courts
713120	family fun centres
912910	family income supplement programs, provincial
541110	family law, offices
624110	family location services
621110	family physicians, general practice
621410	family planning (i.e., birth control clinic, planned parenthood) counselling services
621410	family planning centres
722410	family pub
722511	family restaurants (e.g., diners)
624190	family service agencies
448210	family shoe store, retail
912910	family welfare programs, provincial government
326220	fan belts, plastics, manufacturing
326220	fan belts, rubber or plastic, manufacturing
334512	fan controls, temperature responsive, manufacturing
336320	fans, electric cooling, automotive, truck and bus, manufacturing
335210	fans, household, electric (except attic fans), manufacturing
333413	fans, industrial and commercial type, manufacturing
334512	fare collection equipment, manufacturing
417990	fareboxes for public transit vehicles
	merchant wholesalers
311211	farina (except breakfast food), made in flour mills
417110	farm and garden ploughs, harrows and tillers
	merchant wholesalers
417110	farm and garden tractors merchant wholesalers
541940	farm animal health care services
115210	farm animal specialties breeding services
236220	farm building construction (except residential), general contractors
332311	farm buildings, prefabricated, metal, manufacturing

321992	farm buildings, prefabricated, wood frame, manufacturing
813910	farm bureaus
417110	farm cream separators merchant wholesalers
522299	farm credit corporation
417110	farm cultivators, seeders or spreaders merchant wholesalers
237990	farm drainage tile installation
532490	farm equipment rental or leasing
417110	farm equipment sales and service
418320	farm field crop seeds merchant wholesalers
417110	farm grinders, mixers and crushers merchant wholesalers
417110	farm implement merchant wholesalers
115110	farm labour contractors
115110	farm labour pool (supplies help to farmers)
417110	farm machinery and equipment merchant wholesalers
811310	farm machinery and equipment, repair
419120	farm machinery and equipment, wholesale agents and brokers
333110	farm machinery, assembling
115210	farm management service (animal production)
115110	farm management service (crop production)
522299	farm mortgage companies
418320	farm potato, seeds merchant wholesalers
115110	farm produce (e.g., fruit, vegetable) packing service
115110	farm product (crop) sorting, grading or packing service (for the grower)
493130	farm product warehousing and storage, other than cold storage
419120	farm products (other than livestock and grain), wholesale agents and brokers
484229	farm products hauling, local
531190	farm rental
417110	farm sprayers and dusters merchant wholesalers
332420	farm storage tanks, heavy gauge metal, manufacturing
444220	farm supplies (primarily feed, seeds and chemical), retail store
417110	farm swathers and windrowers merchant wholesalers
333110	farm tractors and attachments, manufacturing
333110	farm wagons (such as hay wagons), manufacturing
419110	farm, lawn and garden machinery and equipment, business-to-business (B2B) electronic markets, wholesale
813910	farmers' association
813910	farmers' union
541710	farms, experimental
115210	farriers (horseshoeing)

238170	fascia and soffit, metal and plastic, installation
541490	fashion design services
541490	fashion designer
722512	fast food concession
722512	fast food restaurant, drive-in
722512	fast food restaurants
339990	fasteners (e.g., glove, hook-and-eye, dome, slide zippers, snap), manufacturing
444130	fasteners (except clothing), retail
416330	fasteners, hardware, merchant wholesalers
334511	fathometers, manufacturing
334512	fatigue testing machines, industrial, mechanical, manufacturing
311225	fats and oils, made from purchased fats and oils
311224	fats and oils, made in oilseed crushing mills
325190	fatty acid esters and amines, manufacturing
325190	fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
325190	fatty alcohols, manufacturing
327110	faucet handles, vitreous china and earthenware, manufacturing
332910	faucets, plumbing, manufacturing
321999	faucets, wood, manufacturing
311614	feather meal, manufacturing
315220	feather-filled clothing, men's and boys', cut and sewn from purchased fabric
315249	feather-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
339990	feathers, preparing for use in clothing and textile products
519110	feature syndicate
911910	federal aviation administration (including control)
911240	federal cannabis regulatory services
911910	federal communications commission
911210	federal court of equity
911210	federal court of queen's bench
911210	federal courts (i.e., customs, patent appeals, chancery, exchequer)
522130	federal credit unions
524129	federal crop insurance corporation
524129	federal deposit insurance corporation (FDIC)
522299	federal government lending agency
911320	federal immigration services
911210	federal judge, self-employed
911230	federal police services
911240	federal regulatory services
524129	federal savings and loan insurance corporation
911910	federal-provincial relations, federal government
813210	federated charities organizations
445110	federated co-op association, retail (primarily food)

813910	federation of agriculture
813930	federation of labour
418310	feed for fur bearing animals merchant wholesalers
311515	feed grade dry milk products, manufacturing
111190	feed grain farms
418310	feed grains merchant wholesalers
333110	feed grinders (i.e., crushers and mixers), farm type, manufacturing
333110	feed processing equipment, farm type, manufacturing
311119	feed, specialty (e.g., for mice, guinea pig, mink, earthworm, rabbit), manufacturing
335311	feeder voltage regulators and boosters (electrical transformers), manufacturing
333130	feeders, sieves and screening equipment, mineral beneficiating type, manufacturing
112410	feedlots, lamb
212326	feldspar mining
212326	feldspar, crushed, ground or pulverized, mining
313310	felt fabric finishing
414130	felt merchant wholesalers
322121	felts, asphalt, made in paper mills
331222	fence gates, posts and fittings, iron or steel, made in wire drawing plants
113311	fence posts, cutting
331110	fence posts, iron or steel, made in steel mills
238990	fences and enclosures of any material, installation, erection or repair
332329	fences and gates (except wire), metal, manufacturing
332619	fencing and fence gates, made from purchased wire
713991	fencing clubs
444190	fencing dealers, retail
339920	fencing equipment (sporting goods), manufacturing
238990	fencing for highway, installation
321999	fencing, prefabricated sections, wood, manufacturing
321999	fencing, wood (except rough pickets, poles and rails), manufacturing
212299	ferberite, huebnerite, manganite or microlite mining
333248	fermentation equipment, chemical, manufacturing
332420	fermentation tanks (e.g., anaerobic digester), heavy gauge metal, manufacturing
445310	fermented malt beverages, retail
325189	ferric chloride, manufacturing
325130	ferric oxide pigments, manufacturing
325189	ferric oxides (except pigment), manufacturing
483214	ferries operated in harbours
336611	ferries or ferryboats, building

483214	ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
483214	ferries, operating on rivers or inland lakes, freight transportation (except Great Lake)
483116	ferries, passenger, operating on coastal waters or on the Great Lakes
333310	ferris wheels, manufacturing
416210	ferroalloys merchant wholesalers
331110	ferro-chromium, manufacturing
325189	ferrocyanides, manufacturing
331110	ferro-manganese, manufacturing
331110	ferro-molybdenum, manufacturing
331110	ferro-nickel, manufacturing
331110	ferroniobium, manufacturing
331110	ferro-phosphorus, manufacturing
331110	ferro-silicon, manufacturing
331110	ferro-titanium, manufacturing
331110	ferro-tungsten, manufacturing
419120	ferrous and non-ferrous metal ores and concentrates, combined, wholesale agents and brokers
419120	ferrous and non-ferrous metals, combination, wholesale agents and brokers
332910	ferrous fluid power hose fittings, made from purchased ferrous materials
416210	ferrous forgings merchant wholesalers
332113	ferrous forgings, unfinished, made from purchased iron or steel
419120	ferrous metal ores and concentrates, agents and brokers
418920	ferrous ores and concentrates merchant wholesalers
416210	ferrous wire rods merchant wholesalers
416210	ferrous wire screening merchant wholesalers
331110	ferro-vanadium, manufacturing
621410	fertility clinic
418390	fertilizer and fertilizer materials merchant wholesalers
115110	fertilizer application service
325313	fertilizer materials, nitrogenous and phosphatic, manufacturing
325313	fertilizers, mixed, made in plants producing nitrogenous fertilizer materials
325313	fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials
325313	fertilizers, mixed, made in plants producing phosphatic fertilizer materials
325313	fertilizers, natural organic (except compost), manufacturing
325313	fertilizers, of animal waste origin, manufacturing
325313	fertilizers, of sewage origin, manufacturing
444220	fertilizers, retail
333110	fertilizing machinery, farm type, manufacturing
711322	festival without facilities

512130	festivals, film, with or without facilities
325410	fever remedy preparations, manufacturing
322219	fibre cans and drums (i.e., fibre body, ends of any material), made from purchased paperboard
418220	fibre cans and drums merchant wholesalers
335920	fibre optic cable, made from purchased strand (live transmission of images)
334410	fibre optic connectors, manufacturing
322219	fibre spools, reels and blocks, made from purchased paperboard
322219	fibre tubes, made from purchased paperboard
321216	fibreboard, manufacturing
326193	fibreglass automobile body skins, manufacturing
416390	fibreglass building materials merchant wholesalers
414130	fibreglass fabrics merchant wholesalers
313210	fibreglass fabrics, broad-woven, weaving
327990	fibreglass insulation products, manufacturing
326196	fibreglass window and door manufacturing
238210	fibre-optic cable (except transmission lines), installation
237130	fibre-optic cable transmission lines, construction
325220	fibres and filaments, artificial, manufacturing
325220	fibres and filaments, cellulosic, manufacturing and texturizing
325220	fibres and filaments, non-cellulosic, manufacturing and texturizing
325220	fibres and filaments, synthetic, manufacturing
335990	fibres, carbon and graphite, manufacturing
414420	fiction books merchant wholesalers
511130	fiction books, publishing and printing combined
511130	fiction books, publishing or publishers
524129	fidelity insurance
531390	fiduciaries, real estate
523990	fiduciary agencies (except real estate)
111999	field crop combination farm (except grain and oil seeds; or fruit and vegetable)
315220	field jackets, military, men's and boys', cut and sewn from purchased fabric
111421	field nurseries (e.g., growing ornamental plants, shrubs and trees)
414470	field sports equipment merchant wholesalers
238140	field stone, installation
334512	field strength and intensity measuring equipment, electrical, manufacturing
336211	fifth wheel assemblies, manufacturing
115310	fighting forest fires using specialized water bombers
711215	figure skaters, independent
713991	figure skating clubs
325220	filament yarn, man-made, manufacturing

335110	filaments, for electric lamps, manufacturing
418210	file cards merchant wholesalers
322230	file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard
418210	file folders, tabs and accessories merchant wholesalers
322230	file separators and dividers, die-cut, made from purchased paper or paperboard
333519	files (i.e., machine tool accessory), manufacturing
332210	files and rasps, hand-held, manufacturing
333519	filing machines, metalworking, manufacturing
212323	fill dirt pits
325510	fillers, wood (e.g., dry, liquid, paste), manufacturing
417990	filling station equipment merchant wholesalers
311990	fillings, cake or pie (except fruit, meat, vegetable), manufacturing
711512	film actors, independent
443145	film and photographic supplies, retail
519122	film archives
541380	film badge testing services
561310	film casting bureau
414430	film developing and finishing equipment merchant wholesalers
512120	film distribution agencies
512130	film festival exhibitors
512120	film libraries, that own rights to films and distribute them
812921	film processing (except for the motion picture industry and the one-hour film developing service), laboratories
512190	film processing laboratories, motion picture
711512	film producers, independent
512190	film restoration services
711512	film technicians, independent
326114	film, plastics (except packaging), manufacturing
326114	film, plastics, manufacturing
326114	film, plastics, packaging, manufacturing
325999	film, sensitized (e.g., camera, motion picture, X-ray), manufacturing
512190	film, video and tape transfer service
512110	films, motion picture production with distribution
418220	filter papers merchant wholesalers
212323	filter sands, crude, mining
327110	filtering media, pottery, manufacturing
336390	filters (e.g., air, engine oil, fuel), internal combustion engine (except motor vehicle), manufacturing
336390	filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing
336390	filters, automotive type (e.g., fuel, oil, air, etc.), manufacturing

334410	filters, electronic component type, manufacturing
333990	filters, industrial and general line (except for warm air furnaces and internal combustion engines), manufacturing
322299	filters, paper, made from purchased paper
237110	filtration plant, construction
221310	filtration plant, water, municipal
212323	filtration sand mining
332999	fin assemblies, mortar, manufacturing
332999	fin assemblies, torpedo and bomb, manufacturing
912910	finance, provincial administration
911910	financial affairs, federal government
913910	financial affairs, local administration
523140	financial futures brokerages
523930	financial investment advice services, customized, fees paid by clients
532410	financial leasing of construction, mining and forestry machinery
511120	financial magazines and periodicals, publishing and printing combined
511120	financial magazines and periodicals, publishing or publisher
541611	financial management consulting services (except investment advice)
524210	financial planning and life insurance sales, agents and brokers
523930	financial planning services, customized, fees paid by clients
524129	financial responsibility insurance
522329	financial transactions processing (except central bank)
522220	financing of dealers by motor vehicle manufacturers' organizations
541990	fine art consultant
611610	fine arts schools
322121	fine paper stock, manufacturing
418220	fine papers (except stationery) merchant wholesalers
722511	fine-dining restaurants
112510	finfish hatcheries
114114	finfish, inland fishing (e.g., flounder, salmon, trout), fresh water
114113	finfish, salt water, fishing
321215	finger jointed lumber, manufacturing
112510	fingerlings, raising in freshwater or salt water
561611	fingerprint services
414410	finished diamonds (gems) merchant wholesalers
337215	finished plastic furniture parts (e.g., frames), manufacturing
414410	finished precious stones (gems) merchant wholesalers
414410	finished precious stones merchant wholesalers

314110	finishing (e.g., dyeing) purchased rugs and carpets
314110	finishing (e.g., dyeing) rugs and carpets
238340	finishing (e.g., grinding, polishing, grouting) terrazzo or tile
325610	finishing agents, textile and leather, manufacturing
238350	finishing carpentry
313220	finishing fabrics made in the same narrow fabric mill or Schiffli machine mill
313230	finishing fabrics made in the same nonwoven fabric mills
313310	finishing fabrics, for the trade
313310	finishing knit fabrics, for the trade
313310	finishing purchased broad-woven fabrics, cotton
313310	finishing purchased broad-woven fabrics, man-made fibre and silk
313310	finishing purchased broad-woven fabrics, wool and similar animal fibre
313310	finishing purchased narrow woven fabrics
313310	finishing purchased warp knit fabrics
313310	finishing purchased weft knit fabrics
313310	finishing purchased yarn or thread (except wool or similar animal fibre)
313310	finishing purchased yarn or thread, wool or similar animal fibre
611690	finishing schools, charm and modelling
313310	finishing textile raw stock, thread and yarn, for the trade
313240	finishing the fabrics knitted in the same establishment
313210	finishing the fabrics woven in the same establishment
238210	fire alarm systems, installation
236110	fire and flood damage clean-up, residential services
236220	fire and flood restoration of commercial and institutional buildings
236110	fire and flood restoration of multifamily buildings, by general contractors
236110	fire and flood restoration of residential homes, by general contractors
524210	fire auto insurance (general), agents and brokers
327120	fire brick, clay refractories, manufacturing
212326	fire clay mining
913140	fire department, local government
334290	fire detection and alarm systems, manufacturing
334512	fire detector systems, non-electric, manufacturing
332321	fire doors, metal, manufacturing
238190	fire escapes, installation
332329	fire escapes, metal, manufacturing
325999	fire extinguisher chemical preparations, manufacturing

418410	fire extinguisher preparations merchant wholesalers
418410	fire extinguishers merchant wholesalers
339990	fire extinguishers, portable, manufacturing
453999	fire extinguishers, retail
811310	fire extinguishers, servicing and repairing
314990	fire hose, textile, made from purchased materials
332910	fire hydrant valves, manufacturing
237110	fire hydrant, installation
416210	fire hydrants merchant wholesalers
332910	fire hydrants, complete, manufacturing
524124	fire insurance underwriters
541380	fire insurance underwriters' laboratories
913140	fire investigating service, local government
912140	fire investigation service, provincial government
524291	fire loss appraisal
912140	fire marshal's office, provincial government
912140	fire prevention programs, provincial government
541350	fire protection inspection services
313310	fire resistance finishing of textile fabrics and products, for the trade
325999	fire retardant chemical preparations, manufacturing
238220	fire sprinkler systems, installation
811119	fire suppression equipment installation in off-road vehicles
611510	fire training school
813310	firearms advocacy organizations
451119	firearms and ammunition, retail
418990	firearms and ammunitions (except sporting equipment) merchant wholesalers
811310	firearms and ordnance, repair and maintenance
611690	firearms safety course
336611	fireboats or patrol boats, building
315220	fire-fighters' dress uniforms, men's, cut and sewn from purchased fabric
813930	fire-fighters' unions
417990	fire-fighting equipment merchant wholesalers
333990	fire-fighting sprinklers, automatic systems, manufacturing
339110	fire-fighting suits and accessories, manufacturing
336120	fire-fighting trucks (e.g., ladder, pumper), assembling on chassis of own manufacture
336211	fire-fighting trucks (e.g., ladder, pumper), assembling on purchased chassis
481215	fire-fighting, using general purpose aircraft
442298	fireplace accessories, retail
332999	fireplace fixtures and equipment, manufacturing
333416	fireplace inserts (i.e., heat directing), manufacturing
238220	fireplace installations (except masonry)

324190	fireplace logs, made from refined petroleum or coal
442298	fireplace stores, retail
238220	fireplace, natural gas, installation
238140	fireplaces, masonry, installation
238310	fireproof flooring construction, contractors
238310	fireproofing buildings
238310	fireproofing buildings, contractor
238310	firestop contractors
336370	firewall, rocker and quarter panels, motor vehicle, metal, stamping
321999	firewood and fuel wood containing fuel binder, manufacturing
454319	firewood or fuelwood dealers, retail
713999	fireworks display service
414460	fireworks merchant wholesalers
325999	fireworks, manufacturing
453999	fireworks, retail
327110	firing and decorating white china (whiteware) for the trade
327110	firing china, for the trade
321920	firkins and kits, wood, coopered, manufacturing
621499	first-aid centres
339110	first-aid equipment and supplies, manufacturing
414520	first-aid supplies merchant wholesalers
611690	first-aid training
911910	fiscal policies and measures, planning, development, federal administration
722512	fish and chips, take-out
325410	fish and cod liver oils, medicinal and uncompounded, manufacturing
311710	fish and seafood chowder and soup, canning
445220	fish and seafood markets or stores, retail
419110	fish and seafood, business-to-business (B2B) electronic markets, wholesale
311710	fish and seafood, curing, drying, pickling, salting, smoking and canning
419120	fish and seafood, wholesale agents and brokers
333248	fish and shellfish processing machinery, manufacturing
541710	fish biologist service
112510	fish breeding and propagating service, freshwater
112510	fish breeding and propagating service, salt water
419120	fish broker
419120	fish buyers
311710	fish egg bait, canning
334511	fish finders (i.e., sonar), manufacturing
311119	fish food (for feeding fish), manufacturing
112510	fish hatchery service (freshwater)
112510	fish hatchery service (salt water)
311710	fish meal, manufacturing

332210	fish wire (i.e., electrical wiring tool), manufacturing
311710	fish, fresh or frozen, manufacturing
541710	fisheries research and development laboratories
611510	fisheries school
912910	fisheries support programs, provincial government
911290	fishery services (e.g., inspection, protection, patrol)
417990	fishing boats merchant wholesalers
336611	fishing boats, commercial, building
336612	fishing boats, recreational, building
713991	fishing clubs
541690	fishing consultant service, boundary issue disputes
414470	fishing equipment and supplies (except commercial) merchant wholesalers
339920	fishing equipment, manufacturing
451119	fishing equipment, retail
213118	fishing for tools, oil and gas field, on a contract basis
911290	fishing ground protection service
713999	fishing guide services
314990	fishing line, natural or man-made fibres, manufacturing
314990	fishing nets (except sport fishing), made from purchased materials
314990	fishing nets and seines, made in cordage or twine mills
339920	fishing nets, sport, manufacturing
713992	fishing piers, operation of
451119	fishing supplies (including worms, minnows), retail
339920	fishing tackle, manufacturing
451119	fishing tackle, sports, retail
713940	fitness and recreational sports centres
713940	fitness centres
414470	fitness equipment merchant wholesalers
451119	fitness equipment, retail
326122	fittings and unions, rigid plastics pipe, manufacturing
331511	fittings, soil and pressure pipe, cast iron, manufacturing
339110	fixation appliances, internal, manufacturing
488119	fixed base operations
517410	fixed-to-mobile satellite services
325999	fixers, prepared photograph, manufacturing
337110	fixture tops, plastic laminated, manufacturing
337215	fixtures, store, manufacturing
453999	flag shops, retail
488490	flagging service (i.e., traffic control)
238990	flagpole, installation
332329	flagpoles, metal, manufacturing
321999	flagpoles, wood, manufacturing

314990	flags, textile (e.g., banners, bunting, emblems, pennants), made from purchased fabrics
327990	flagstones cutting
331110	flakes, iron or steel, made in steel mills
331221	flakes, made from purchased iron or steel
812330	flame and heat resistant clothing supply and laundering service
334512	flame photometers, manufacturing
313310	flame retardant finishing of textile fabrics and products, for the trade
334512	flame safety controls for furnaces and boilers, manufacturing
332999	flame throwers, manufacturing
333519	flange facing machines, metalworking, manufacturing
332991	flange units for ball or roller bearings, manufacturing
332113	flange, valve and pipe fitting forgings, unfinished, made from purchased iron or steel
332910	flanges and flange unions, pipe, metal, manufacturing
313210	flannel fabrics, broad-woven, wool, weaving
315220	flannel shirts, men's and boys', cut and sewn from purchased fabric
315249	flannel shirts, women's and misses', cut and sewn from purchased fabric
336410	flaps, aircraft wing, manufacturing
325999	flares, manufacturing
238170	flashing installation, contractors
335910	flashlight batteries, manufacturing
335110	flashlight bulbs, photographic, manufacturing
416110	flashlights merchant wholesalers
335120	flashlights, manufacturing
484239	flat bed trucking, long distance
331221	flat bright steel strip, made from purchased steel
327214	flat glass (e.g., float, plate), made in glass-making plants
332619	flat or coil springs, light gauge (except clock and watch), made from purchased wire
334110	flat panel displays (i.e., complete units), computer peripheral equipment, manufacturing
332611	flat springs, heavy gauge, manufacturing
336212	flatbed trailers, commercial, manufacturing
484223	flatbed trucking service of forest products, local
484233	flatbed trucking service of forest products, long distance
484229	flat-bed trucking, local
114113	flatfish and salmon fishing
531111	flats or apartments, operators
331110	flats, iron or steel, made in steel mills
321920	flats, wood, greenhouse, manufacturing

448310	flatware and hollow ware, precious metal, retail
332210	flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing
332210	flatware or cutlery (e.g., forks, spoons, knives), non-precious metal, manufacturing
339910	flatware, precious metal (except plated), manufacturing
442298	flatware, retail
413190	flavoring extracts merchant wholesalers
311930	flavouring and syrup concentrates (except coffee-based), manufacturing
413190	flavouring extract (except for fountain use) merchant wholesalers
325190	flavouring materials (i.e., basic synthetic chemicals such as coumarin), manufacturing
311930	flavouring pastes, powders and syrups, for soft drinks, manufacturing
115110	flax decorticating and retting service
313110	flax-type fibre yarns made from purchased fibre
313110	flax-type yarns made from purchased yarns, manufacturing
454390	flea market sales operation (used merchandise) temporary stall
453310	flea market sales operation (used merchandise), permanent stall
531120	flea market space renting
454390	flea markets related to selling of food, beverages and tobacco, temporary stall
454390	flea markets related to selling of textiles and clothing, temporary stall
334110	flexible (i.e., floppy) magnetic disk drives, manufacturing
335920	flexible cords, electric, insulated, manufacturing
332999	flexible metal hose and tubing, manufacturing
322220	flexible packaging sheet materials (except foil-paper laminates), made by coating or laminating purchased paper
322220	flexible packaging sheet materials, made by laminating purchased aluminum foil
323120	flexographic plate preparation services
323119	flexographic printing (except manifold business forms, textile fabrics), without publishing
323119	flexographic printing on purchased labels or tags
333248	flexographic printing presses, manufacturing
334511	flight and navigation sensors, transmitters and displays, manufacturing
611510	flight crew training instruction
334511	flight recorders (i.e., black boxes), manufacturing
611510	flight training for civilian rated aircraft

611510	flight training school
339990	flints, lighter, manufacturing
321111	flitches (i.e., veneer stock), made from logs or bolts
416340	float and plate glass merchant wholesalers
334512	float controls, residential and commercial types, manufacturing
327120	floaters, glasshouse, clay, manufacturing
332319	floating covers, fabricated metal plate, manufacturing
311710	floating factory ships engaged in shipboard processing of seafood
417220	floating roof seals for oil and gas storage tanks merchant wholesalers
561990	floats, decoration of
541490	floats, design services
314990	flock (recovered textile fibres), processing
313310	flock printing (flocking) of textile fabrics, for the trade
332810	flocking metals and metal products, for the trade
237990	flood control project construction
332319	flood gates, metal plate, manufacturing
335120	floodlight fixtures, electric, manufacturing
237990	floodway and drainage canals and ditches, construction
335210	floor and desk fans, electric, manufacturing
443143	floor and rug care appliances, household, retail
321919	floor baseboards, wood, manufacturing
523120	floor brokers, securities
561722	floor cleaning and maintenance
418410	floor cleaning compounds merchant wholesalers
414320	floor covering (e.g., mats, runners, tile carpets, rugs) merchant wholesalers
442210	floor covering stores selling primarily to other businesses but also selling to household consumers
444190	floor covering stores, wood or ceramic tile only
314110	floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting
419110	floor coverings, carpets, rugs and other, business-to-business (B2B) electronic markets, wholesale
419120	floor coverings, wholesale agents and brokers
332319	floor jacks, metal, manufacturing
238330	floor laying, scraping, finishing and refinishing, including painting, contractors
326290	floor mats (e.g., bath, door), rubber, manufacturing
336370	floor pans and fuel tank components, motor vehicle, metal, stamping
332319	floor posts, adjustable, metal, manufacturing

532310	floor sanding machine rental
327390	floor slabs, precast concrete, manufacturing
442210	floor tile and sheets, installation combined with selling
238330	floor tile and sheets, installation only
442210	floor tile stores, retail (except ceramic tiles only and hardwood flooring only)
414320	floor tiles (except ceramic) merchant wholesalers
419120	floor tiles (except ceramic), wholesale agents and brokers
326198	floor tiles (i.e., linoleum, rubber, vinyl), manufacturing
333310	floor washing and polishing machines, commercial type, manufacturing
335210	floor waxers and polishers, household, electric, manufacturing
532310	floor waxing equipment rental
561722	floor waxing service
332329	flooring, open steel (i.e., grating), manufacturing
332329	flooring, sheet metal, manufacturing
444190	flooring, wood, retail
334110	floppy disk drives, manufacturing
334610	floppy disks, blank, manufacturing
453110	floral arrangements (e.g., potted plants, cut or fresh flowers), retail
561420	floral wire service
453110	florist shops, retail
327110	florists' articles (i.e., flowers pots), red earthenware, manufacturing
322299	florists' pots, moulded pulp, manufacturing
333130	flotation machinery, mining type, manufacturing
311211	flour (e.g., vegetable, buckwheat, corn, durum, graham, barley), manufacturing
413190	flour merchant wholesalers
333248	flour mill machinery, manufacturing
311211	flour milling
311211	flour mills, cereal grain, germ or flour (except rice, breakfast cereal and feed mills)
311211	flour mixes (e.g., pancake, cake, biscuit, doughnut), made in flour mills
311824	flour mixes, prepared (e.g., biscuit, cake, doughnut, pancake), made from purchased flour
311824	flour, blended or self-rising, made from purchased flour
311214	flour, malt, manufacturing
335315	flow actuated electrical switches, manufacturing
334512	flow instruments, industrial process type, manufacturing
418320	flower and field bulbs merchant wholesalers
327420	flower boxes, plaster of Paris, manufacturing
444220	flower bulbs, retail
111422	flower farm

111422	flower nursery
326198	flower pots, plastics, manufacturing
111422	flower seed production
453999	flower shops, artificial or dried
418320	flower, garden and vegetable seeds, bulk and packaged merchant wholesalers
111422	flower, plant and bulb growing, greenhouse
113210	flower, wild, gathering
111422	flowers (i.e., cut or potted) and plants, greenhouse grown
411130	flowers and florists' supplies merchant wholesalers
339990	flowers, foliage and fruits, artificial (except glass or plastic), manufacturing
327120	flue lining, clay, manufacturing
332329	flues, stove and furnace, sheet metal, manufacturing
332439	fluid milk shipping containers, light gauge metal, manufacturing
311511	fluid milk substitutes, manufacturing
311511	fluid milk, processing
332910	fluid power (hydraulic or pneumatic) subassemblies, aircraft, manufacturing
333990	fluid power actuators, manufacturing
333990	fluid power cylinders, manufacturing
332910	fluid power hose assemblies, manufacturing
333990	fluid power motors, manufacturing
333990	fluid power pumps, manufacturing
332910	fluid power valves and hose fittings, manufacturing
334512	fluidic devices, circuits and systems for process control, manufacturing
332319	flumes, fabricated metal plate, manufacturing
332329	flumes, sheet metal, manufacturing
325189	fluoboric acid, manufacturing
335110	fluorescent and vapour lamps, electric, manufacturing
335311	fluorescent ballasts (transformers), manufacturing
325130	fluorescent dyes, manufacturing
335110	fluorescent lamp electrodes, cold cathode, manufacturing
335930	fluorescent light starters, manufacturing
335120	fluorescent lighting fixtures, manufacturing
335110	fluorescent tubes, manufacturing
325120	fluorinated hydrocarbon gases, manufacturing
325189	fluorine, manufacturing
212398	fluorite mining
325210	fluoro rubbers, manufacturing
325210	fluorocarbon derivative rubbers, manufacturing
325220	fluorocarbon fibres and filaments, manufacturing
325120	fluorocarbon gases, manufacturing
325210	fluorohydrocarbon resins, manufacturing
325210	fluoro-polymer resins, manufacturing

334512	fluoroscopes, manufacturing
212398	fluorspar mining
332999	flush tanks, metal, manufacturing
326191	flush tanks, plastics, manufacturing
332910	flush valves, plumbing, manufacturing
332910	flushing hydrant, manufacturing
212315	flux stone, limestone, crude, mining
325999	fluxes (e.g., brazing, galvanizing, soldering, welding), manufacturing
418390	fly and animal sprays merchant wholesalers
325320	fly sprays, manufacturing
339990	fly swatters, manufacturing
339990	fly swatters, plastic, manufacturing
541870	flyer direct distribution services
713991	flying clubs
488119	flying fields operation
481215	flying schools, primarily providing air transportation services to the general public
335120	flytraps and insect lamps, electrical, manufacturing
336310	flywheels and ring gears, automotive and truck gasoline engine, manufacturing
515110	FM radio stations
326150	foam covers for garment hangers, manufacturing
418220	foam plastic food trays merchant wholesalers
337910	foam plastic mattress, manufacturing
326150	foam plastic products (except polystyrene) (e.g., cushion blocks, vacuum jugs, seat cushions), manufacturing
326150	foam plastics products (except polystyrene) (e.g., packaging, food containers, ice buckets), manufacturing
337910	foam rubber mattress, manufacturing
418990	foam rubber merchant wholesalers
336320	fog lights, motor vehicle, manufacturing
322220	foil bags, made from purchased foil
332999	foil containers (except bags), made from purchased metal foil
331420	foil, copper and copper alloy, made by rolling purchased metal or scrap
331490	foil, nickel, made by rolling purchased metal or scrap
561910	folding and refolding service, textiles and apparel
322130	folding boxboard stock, manufacturing
322212	folding boxes (except corrugated), made from purchased paperboard
322211	folding boxes, corrugated, made from purchased paper or paperboard
322130	folding boxes, made in paperboard mills
322212	folding containers (except corrugated), made from purchased paperboard
418220	folding paperboard boxes merchant wholesalers
711120	folk dance companies

711512	folk dancers, independent
336990	food (vendor) carts on wheels, manufacturing
911420	food aid programs, federal government
561990	food and drug inspection services, on contract
624210	food banks
722512	food bars
333248	food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
325130	food colouring, synthetic, manufacturing
311940	food colourings, natural, manufacturing
418220	food container board merchant wholesalers
326140	food containers, polystyrene foam, manufacturing
322219	food containers, sanitary (except folding), made from purchased paper or paperboard
722512	food court
333248	food dehydration equipment (except household type), manufacturing
445110	food freezer plan, groceries (except direct sellers)
445210	food freezer plans (meat only), retail store
335210	food grinders, choppers and slicers, electric, domestic, manufacturing
419110	food groceries, business-to-business (B2B) electronic markets, wholesale
446191	food health (i.e., nutrition, vitamins, body enhancing) supplement, retail
445110	food markets, stores or groceries, retail
327214	food packaging containers, made in glass-making plants
333990	food packaging machinery, manufacturing
443143	food preparation appliances, household, retail
417230	food product manufacturing machinery merchant wholesalers
541710	food research and development laboratories
722310	food services under contract for airlines, railways, institutions
414510	food supplements for human merchant wholesalers
541380	food testing laboratory
333310	food warming equipment, commercial type, manufacturing
335229	food waste disposal units, household, manufacturing
418220	food wrapping board merchant wholesalers
722512	food, take-out services
414520	foot aids merchant wholesalers
621390	foot specialist, private practice
713991	football clubs
414470	football equipment and supplies merchant wholesalers
339920	football equipment, manufacturing
451119	football equipment, retail

316210	footholds, rubber or plastic sole with fabric upper, manufacturing
414120	footwear (e.g., athletic, boots, overshoes, shoes, slippers) merchant wholesalers
414120	footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers
811430	footwear and leather goods repair (without retail sales of new equipment)
419110	footwear and leather goods, business-to-business (B2B) electronic markets, wholesale
326198	footwear or shoe parts (e.g., heels, soles), plastics, manufacturing
326290	footwear parts (e.g., heels, soles, soling strips), rubber, manufacturing
811430	footwear repair service
811430	footwear repair shop, may include shoe dyeing on premises
448210	footwear stores, retail
419120	footwear, wholesale agents and brokers
111940	forage crops (except corn for grain) farming
238220	forced air furnaces, installation
333416	forced air heating furnaces (except household type), manufacturing
911910	foreign cultural activities, sponsoring, federal administration
523130	foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)
523130	foreign currency exchange services (selling to the public)
911420	foreign economic and social development services, federal government
919110	foreign government service, office in Canada
911110	foreign military aid
919110	foreign missions
541380	forensic laboratories (except medical)
115310	forest conservation services
611690	forest education programs for children
115310	forest fire fighting services (e.g., inspection, prevention, protection)
113210	forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering
115310	forest management
113210	forest nurseries for reforestation, growing trees
115310	forest patrol
484233	forest product trucking, long distance
113210	forest products (e.g., balsam needles, bark, cone) gathering
484223	forest products (e.g., log, pulpwood, timber) trucking, hauling or transportation, local (i.e., to the mill)
484233	forest products (e.g., logs, wood chips, lumber), trucking, long distance
611510	forest rangers' school
611210	forest technology schools

541330	forestry consultants (own account engineering)
541690	forestry consulting services (except engineer)
417210	forestry equipment merchant wholesalers
113110	forestry farms
811310	forestry machinery and equipment repair
417210	forestry machinery, parts, accessories and supplies merchant wholesalers
115310	forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)
541710	forestry research and development laboratories
611510	forestry school
333519	forging machinery and hammers, manufacturing
332113	forgings, ferrous, unfinished, made from purchased non-ferrous metal
331110	forgings, iron or steel, made in steel mills
913910	forgivable loan, local administration
417210	forklift trucks for logs merchant wholesalers
333920	forklift trucks, manufacturing
332210	forks, hand tools (e.g., garden, hay, manure, stone), manufacturing
332619	form ties, made from purchased wire
331222	form ties, made in wire drawing plants
315220	formal jackets, men's and boys', cut and sewn from purchased fabric
325190	formaldehyde, manufacturing
325190	formalin, manufacturing
325190	formic acid, manufacturing
238190	forming contractor
333519	forming machines, metalworking, manufacturing
333511	forms (i.e., moulds), industrial metal, manufacturing
327110	forms for dipped rubber products, pottery, manufacturing
238190	forms for poured concrete, erection and dismantling
339910	fossil material jewellery, manufacturing
221112	fossil-fuel electric power generation
623999	foster homes
238390	foundation coating or sealing
238390	foundation dampproofing (including installing rigid foam insulation)
238910	foundation digging (i.e., excavation)
238910	foundation drilling contractors
526989	foundation funds
414110	foundation garments (e.g., underwear, undergarments, lingerie) merchant wholesalers
448199	foundation garments, retail
315210	foundation garments, women's and girls', cut and sewn from materials owned by others

315249	foundation garments, women's, misses' and girls', cut and sewn from purchased fabric
325620	foundations (i.e., make-up), manufacturing
337910	foundations, bed, spring, foam and platform, manufacturing
238140	foundations, building, block, stone or brick, contractors
238110	foundations, building, poured concrete, contractors
238130	foundations, building, wood, contractors
339990	foundations, honeycomb (beekeepers' supplies), manufacturing
331529	foundries, copper and copper alloy (except die-castings)
331511	foundries, iron (i.e., ductile, grey, malleable, semisteel)
333511	foundry casting moulds, manufacturing
236210	foundry construction
325999	foundry core oil, wash and wax, manufacturing
417230	foundry machinery and equipment merchant wholesalers
332999	foundry pattern making
212323	foundry sand mining
413190	fountain fruits and syrups merchant wholesalers
335120	fountain lighting fixtures, manufacturing
332999	fountains (except drinking), metal, manufacturing
327420	fountains, plaster of Paris, manufacturing
333247	fourdrinier machinery, manufacturing
332619	fourdrinier wire cloth, made from purchased wire
326198	fourdrinier wires, plastics, manufacturing
211110	fracking or hydraulic fracturing for natural gas and oil
333248	fractionating equipment, manufacturing
211110	fractionating natural gas liquids
333310	frame and body alignment equipment, motor vehicle, manufacturing
811121	frame repair shops, automotive
332999	frames and handles, handbag and luggage, metal, manufacturing
339940	frames for artists' canvases (i.e., stretchers), manufacturing
337215	frames for upholstered furniture, wood, manufacturing
332321	frames, door and window, metal, manufacturing
321911	frames, door and window, wood, manufacturing
333248	frames, doubling and twisting for textiles, manufacturing
332999	frames, lamp shade, metal (except wire), manufacturing
337215	frames, wooden, for upholstered furniture, manufacturing

238130	framework, house, contractors
238130	framing contractors
533110	franchises, selling or licensing
813410	fraternal associations or lodges, social or civic
813410	fraternal lodges
813410	fraternal organization
711512	freelance broadcasters
711512	freelance cameraman
711513	freelance journalist
621110	freestanding emergency medical (M.D.) centres
621499	freestanding trauma centres (except hospitals)
311420	freeze-dried, food processing, fruits and vegetables
311420	freeze-drying fruits and vegetables
445210	freezer provisioners (meat only), retail store
335223	freezers, household, manufacturing
443143	freezers, household, retail
333416	freezers, laboratory type, manufacturing
488519	freight consolidation
488519	freight forwarding service
488519	freight forwarding, containerized freight
488990	freight packing and crating
482113	freight railway, mainline
541619	freight rate auditing services
541619	freight rate consulting services
813910	freight shippers' association
481110	freight transportation, air, scheduled
484229	freight transportation, using animal-drawn vehicle
311410	French fries, frozen, pre-cooked, manufacturing
722330	French fries, mobile
311410	French toast, waffles and pancakes, frozen, manufacturing
325120	Freon TM gas, manufacturing
335312	frequency changers, electric, manufacturing
335312	frequency converters (i.e., electric generators), manufacturing
334512	frequency meters (e.g., electrical, electronic, mechanical), manufacturing
334512	frequency synthesizers, manufacturing
238310	fresco work (i.e., decorative plaster finishing) contractors
311710	fresh and frozen seafood soups, chowders and broth, manufacturing
311990	fresh cut or peeled fruits and vegetables, manufacturing
413140	fresh fish merchant wholesalers
413150	fresh fruit packing house, merchant wholesalers
419120	fresh fruits and vegetables, wholesale agents and brokers
413150	fresh hot-house vegetables merchant wholesalers

413160	fresh meats merchant wholesalers
413140	fresh or frozen freshwater fish (except frozen packaged) merchant wholesalers
413140	fresh or frozen lobsters (except frozen packaged) merchant wholesalers
413140	fresh or frozen oysters (except frozen packaged) merchant wholesalers
413140	fresh or frozen salt water fish (except frozen packaged) merchant wholesalers
413140	fresh or frozen scallops (except frozen packaged) merchant wholesalers
311990	fresh pasta, manufacturing
413150	fresh small fruit (berries, grapes) merchant wholesalers
114114	fresh water, seaweed or sponge gathering or catching turtles and frogs in the wild
722512	fried chicken, take-out
311990	fried noodles, packaged with other purchased dried ingredients (e.g., Chinese noodle soup), manufacturing
624110	friendship and counselling offered to young people
624190	friendship centre
313220	fringes, weaving
325510	frit, manufacturing
112510	frog, farm raising
331110	frogs, iron or steel, made in steel mills
811119	front end alignment shops, motor vehicle
811119	front end repair, automotive
417210	front-end loaders merchant wholesalers
311410	frozen ades, drinks and cocktail mixes, manufacturing
722512	frozen custard stands
311520	frozen custard, manufacturing
413120	frozen dairy products and desserts (e.g., ice cream and ices) merchant wholesalers
311520	frozen desserts (except bakery), manufacturing
311410	frozen dinners and side dishes (except seafood-based), manufacturing
413190	frozen dinners merchant wholesalers
413140	frozen fish (except packaged) merchant wholesalers
311710	frozen fish oils, manufacturing
311710	frozen fish or seafood products (e.g., blocks, fillets, ready-to-serve), manufacturing
311410	frozen food entrées (except seafood-based), manufacturing
493120	frozen food locker rental (except self storage)
531130	frozen food lockers, rental (self storage)
493120	frozen food storage service for the trade
419110	frozen foods, packaged, business-to-business (B2B) electronic markets, wholesale
311410	frozen fruit and vegetable, manufacturing
413190	frozen fruit pies merchant wholesalers

413190	frozen fruits merchant wholesalers
311410	frozen fruits, fruit juices and vegetables, manufacturing
413160	frozen meat (except packaged) merchant wholesalers
311611	frozen meat and meat products (except poultry and small game), produced in slaughtering plants
311410	frozen meat entrées, prepared, manufacturing
311614	frozen meat pies (i.e., tourtières), made from purchased meat
413190	frozen meat pies merchant wholesalers
311614	frozen meats (except poultry, small game, pet food and baby food), made from purchased meat
419120	frozen packaged food, wholesale agents and brokers
311410	frozen pasta combined with other ingredients to make a dish, manufacturing
311410	frozen pasta dishes (plain), manufacturing
445299	frozen perogies, retail
311410	frozen pot pies and pizza manufacturing
413190	frozen poultry pies merchant wholesalers
413140	frozen seafood (except packaged) merchant wholesalers
413190	frozen soup merchant wholesalers
311410	frozen specialties based on fruits or vegetables
413190	frozen vegetables merchant wholesalers
111330	fruit and tree nut combination farming
111993	fruit and vegetable combination farming
321920	fruit and vegetable containers (e.g., baskets, boxes, crates, hampers, bushel baskets), wood, manufacturing
321920	fruit and vegetable crates, wood, wirebound, manufacturing
115110	fruit and vegetable drying service
445230	fruit and vegetable stores or markets, retail
115110	fruit and vegetable vacuum cooling service
419110	fruit and vegetables, fresh, business-to-business (B2B) electronic markets, wholesale
326198	fruit and vegetables, plastics, manufacturing
312130	fruit brandy, distilling
311420	fruit butters, manufacturing
311420	fruit cocktail, canned, manufacturing
312110	fruit drinks (except juice), manufacturing
111419	fruit farming, berry grown under cover
311940	fruit flavouring extracts (except coffee and meat), manufacturing
311211	fruit flour, meal and powders, manufacturing
111330	fruit growers (e.g., pome and stone fruits)
333110	fruit harvesting machines, manufacturing
413190	fruit juices and concentrates (except frozen) merchant wholesalers
413190	fruit juices merchant wholesalers

115110	fruit or vegetable precooling
413190	fruit peel merchant wholesalers
115110	fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)
311420	fruit pie fillings, canning
311420	fruit pie fillings, made in dehydration plants
413190	fruit preparations merchant wholesalers
454390	fruit stand (temporary), road side, retail
111421	fruit stock (e.g., plants, seedlings, trees), growing
311930	fruit syrups, flavouring, manufacturing
327215	fruit, artificial, made from purchased glass
454110	fruit, mail order, retail
311420	fruit, sulphured, manufacturing
335210	fry pans, electric, manufacturing
335210	fryers, household, electric, manufacturing
311340	fudge (except chocolate), manufacturing
311352	fudge, chocolate, made from purchased chocolate
415290	fuel additives merchant wholesalers
326290	fuel bladders, rubber, manufacturing
324190	fuel briquettes or boulets, made from refined petroleum
314990	fuel cell reinforcement, cord and fabric, manufacturing
333990	fuel cell-powered, hand-held power tools, manufacturing
335990	fuel cells, electrochemical generators, manufacturing
334410	fuel cells, solid state, manufacturing
334512	fuel densitometers, aircraft engine, manufacturing
811119	fuel injection service
336310	fuel injection systems and parts, automotive and truck gasoline engine, manufacturing
334512	fuel level gauges, manufacturing
334512	fuel mixture indicators, aircraft engine, manufacturing
238220	fuel oil burner, installation
454311	fuel oil dealers, retail
412110	fuel oil merchant wholesalers
324110	fuel oils, made in petroleum refineries
336320	fuel pumps, electric, automotive, truck and bus, manufacturing
811119	fuel system conversion, automotive
334512	fuel system instruments, aircraft, manufacturing
811119	fuel system repair, motor vehicle
332118	fuel tank ends, unfinished metal, stamping
336410	fuel tanks, aircraft, manufacturing
334512	fuel totalizers, aircraft engine, manufacturing
419110	fuel, business-to-business (B2B) electronic markets
418990	fuel, coal and coke merchant wholesalers
113311	fuelwood cutting
418990	fuelwood merchant wholesalers
321111	fuelwood, made from logs or bolts

321999	fuelwood, made from purchased sawmill waste
212326	fuller's earth mining
541810	full-service advertising agency
722511	full-service restaurants, licensed
333990	fume hoods, chemical, manufacturing
418390	fumigants merchant wholesalers
332319	fumigating or sterilizing chambers, fabricated metal plate, manufacturing
334512	function generators, manufacturing
813210	fundraising by charitable organizations (collecting funds and giving grants)
561490	fundraising service, on a contract or fee basis, for charitable organizations
334110	funds transfer devices, manufacturing
813210	funds, unspecified (ruling as in scholarship)
812210	funeral directors
813910	funeral directors' association
417920	funeral equipment and morticians' goods merchant wholesalers
812210	funeral homes
812210	funeral parlours
418390	fungicides merchant wholesalers
325320	fungicides, manufacturing
315210	fur accessories and trimmings, cut and sewn from materials owned by others
315210	fur and artificial fur apparel (e.g., coats, hats), men's and boys', cut and sewn from material owned by others
315281	fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing
315281	fur and artificial fur trimmings (i.e., collars, cuffs, coat or glove linings), manufacturing
315281	fur and leather clothing manufacturing
315210	fur apparel (e.g., capes, coats, hats, jackets, neckpieces), women's, misses' and girls', cut and sewn from materials owned by others
448191	fur apparel made to custom order, retail
419120	fur apparel, wholesale agents and brokers
414110	fur clothing merchant wholesalers
315210	fur clothing, cut and sewn from materials owned by others
414110	fur coats, jackets and accessories merchant wholesalers
448191	fur coats, retail
418190	fur cuttings and scraps merchant wholesalers
541490	fur design services
316110	fur dressing and dyeing
418310	fur farm animal feeds, prepared cereal grain merchant wholesalers
311119	fur farm stock feed, manufacturing
315210	fur finishers, liners and buttonhole makers, on apparel owned by others
812320	fur garments, cleaning, repairing and storage
315990	fur mittens, manufacturing

115210	fur pelting service
315210	fur plates and trimmings, cut and sewn from materials owned by others
448191	fur shops, retail
493120	fur storage service for the trade
112930	fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising
238220	furnace and oil burner controls, installation
325189	furnace black, manufacturing
332329	furnace casings, sheet metal, manufacturing
238220	furnace conversion from one fuel to another
333413	furnace filters, manufacturing
332329	furnace flues, sheet metal, manufacturing
238220	furnace humidifiers, installation
238220	furnace installation, maintenance and repair
412110	furnace oil merchant wholesalers
416120	furnaces and heaters merchant wholesalers
333990	furnaces and ovens for drying and redrying, industrial process, manufacturing
333990	furnaces and ovens, semiconductor wafer, manufacturing
333990	furnaces, industrial process, manufacturing
333416	furnaces, manufacturing
448150	furnishings stores, men's and boys', retail
811420	furniture (except office) repairing and refinishing shops
444130	furniture and cabinet fittings, retail
416330	furniture and cabinet hardware and fittings merchant wholesalers
417910	furniture and fixtures for office and store merchant wholesalers
337215	furniture components, porcelain enamelled, manufacturing
414330	furniture coverings and protectors merchant wholesalers
314120	furniture covers, textile, manufacturing
484110	furniture delivery service, local (except used uncrated household goods)
541420	furniture design services
541420	furniture designers
321919	furniture dimension stock, unfinished wood, manufacturing
337215	furniture frames, manufacturing
332510	furniture hardware, metal, manufacturing
321999	furniture inlays, manufacturing
337215	furniture legs, wood, manufacturing
484210	furniture moving, used
337215	furniture parts and components, manufacturing
337215	furniture parts and components, plastic, manufacturing
337215	furniture parts, metal, manufacturing
811420	furniture reupholstering
332619	furniture springs, unassembled, made from purchased wire
321919	furniture squares, unfinished hardwood, manufacturing

493190	furniture storage (without trucking)
493190	furniture storage service (used uncrated), household (without trucking)
453310	furniture stores, second-hand, retail
811420	furniture stripping and refinishing
327215	furniture tops, glass (e.g., bevelled, cut, polished), made from purchased glass
314990	furniture trimmings, made from purchased fabric
711511	furniture, artisanal production
337127	furniture, beauty shop and barber shop, manufacturing
419110	furniture, business-to-business (B2B) electronic markets, wholesale
327390	furniture, concrete (e.g., benches, tables), manufacturing
327990	furniture, cut stone (i.e., benches, tables, church), manufacturing
442110	furniture, household (without appliances and furnishings), retail
337126	furniture, household, metal, manufacturing
337126	furniture, household, plastics (including fibreglass), manufacturing
811420	furniture, household, repair shop
337121	furniture, household, upholstered on metal frames (except dual-purpose sleep furniture), manufacturing
337127	furniture, professional, manufacturing
442110	furniture, television, radio and appliance stores (primarily furniture)
484210	furniture, used, household, moving of
337123	furniture, wood household, manufacturing
337123	furniture, wood household, unassembled or knock-down, manufacturing
337123	furniture, wood household, unfinished, manufacturing
414110	furriers, merchant wholesalers
448191	furriers, retail
332329	furring channels, sheet metal, manufacturing
316110	furs, hides and skins processing (i.e., bleaching, colouring, currying, cutting, embossing, japanning)
335315	fuse blocks and clips, manufacturing
335315	fuse clips and blocks, electric, manufacturing
335315	fuse mountings, electric power, manufacturing
416110	fuses and accessories merchant wholesalers
335930	fuses and parts (except power fuses), manufacturing
325920	fuses, detonating and safety, manufacturing
335315	fuses, electric, manufacturing
325190	fustic wood extract, manufacturing
523210	futures commodity contract exchanges
523130	futures commodity contracts dealing (acting as a principal in dealing commodities to investors)

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313210	gabardine fabrics, broad-woven, weaving
212316	gabbro, crushed and broken stone, quarrying
212316	gabbro, quarrying
237990	gabion construction
713999	galleries, shooting
316210	galoshes and overshoes, rubber or plastic sole with fabric upper, manufacturing
416210	galvanized and stainless steel forms and shapes merchant wholesalers
416210	galvanized iron and steel products merchant wholesalers
238160	galvanized iron roofing, installation
331110	galvanized metals and metal formed products, made in steel mills
333519	galvanizing machinery, manufacturing
332810	galvanizing metals and metal products
334512	galvanometers (except geophysical), manufacturing
334512	galvanometers, geophysical, manufacturing
325190	gambier extract, manufacturing
713210	gambling cruises
912910	game and inland fish agencies, provincial government
339920	game calls (mouth blown signalling instruments), manufacturing
334610	game cartridge software, mass-reproducing
112930	game farm (fur-bearing animals)
519130	game sites (exclusively on Internet), operating
339930	games (except amusement park and playground), manufacturing
414460	games and toys merchant wholesalers
339930	games for children and adults (i.e., puzzles, bingo, marbles, poker chips and chess), manufacturing
334610	games, computer software, mass-reproducing
611620	games, teaching of
419110	games, toys and hobby kits, business-to-business (B2B) electronic markets, wholesale
334512	gamma ray irradiation equipment, manufacturing
212317	ganister, quarrying
335990	garage door opener kits, manufacturing
238350	garage door, wooden, installation
332321	garage doors, metal, manufacturing
238350	garage doors, residential type, installation
444190	garage doors, retail (wood)
321911	garage doors, wood, manufacturing
417990	garage equipment merchant wholesalers
417990	garage service equipment merchant wholesalers
531120	garages, do-it-yourself

332311	garages, prefabricated, metal, manufacturing
321992	garages, prefabricated, wood frame, manufacturing
562210	garbage (non-hazardous), disposal service for ships
332329	garbage chutes, sheet metal, manufacturing
562110	garbage collection
335229	garbage compactor equipment (household trash compactor), manufacturing
326198	garbage containers (except bags), plastics, manufacturing
562210	garbage disposal by incinerator, combustor or landfill
562210	garbage disposal service, hazardous or non-hazardous
333310	garbage disposal units, commercial type, manufacturing
335229	garbage disposal units, household, manufacturing
443143	garbage disposers, electric, retail
562210	garbage dump operation
532490	garbage dumpster, rental and leasing
327390	garbage incinerators, precast concrete, manufacturing
332439	garbage or trash cans, light gauge metal, manufacturing
562110	garbage pick-up
336211	garbage truck bodies, manufacturing
336120	garbage trucks, assembling on chassis of own manufacture
336211	garbage trucks, assembling on purchased chassis
444210	garden and lawn tractor stores selling primarily to other businesses but open to the general public
417110	garden and lawn tractors merchant wholesalers
236110	garden apartments, construction, by general contractors
236110	garden apartments, construction, by operative builders
444220	garden centre, retail, flowers and plants
813410	garden clubs
532280	garden equipment rental
337126	garden furniture, metal, manufacturing
327390	garden furniture, precast concrete, manufacturing
327990	garden furniture, stone, manufacturing
332210	garden hand tools, non-powered, manufacturing
326220	garden hose, plastics, manufacturing
417110	garden machinery and equipment merchant wholesalers
561730	garden maintenance services
111421	garden nursery
541320	garden planning services
561730	garden planting

327110	garden pottery, manufacturing
332311	garden sheds, prefabricated, metal, manufacturing
321992	garden sheds, prefabricated, wood, manufacturing
444220	garden supplies and tools, retail
712130	garden, zoological or botanical
561730	gardening, landscape
339990	garlands, wreaths and sprays, made from tree boughs and cones
111219	garlic farming (except under cover), field, bedding plant and seed production
332619	garment hangers, made from purchased wire
812320	garment pressing shops
337215	garment racks, manufacturing
314910	garment storage bags, manufacturing
313320	garments, oiling (i.e., waterproofing)
212398	garnet mining
314990	garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis
333248	garmenting machines, textile, manufacturing
314990	garmenting of textile waste and rags
315249	garter belts, cut and sewn from purchased fabric
315249	garters, women's, misses' and girls', cut and sewn from purchased fabric
334512	gas analyzers, industrial process type, manufacturing
334512	gas analyzers, laboratory type, manufacturing
334512	gas and liquid analysis instruments, industrial process type, manufacturing
416120	gas and oil heating equipment merchant wholesalers
523910	gas and oil royalty dealers
811412	gas appliance repair service
335229	gas barbecues, manufacturing
447190	gas bars
447190	gas bars, retail
334512	gas burner automatic controls (except valves), manufacturing
334512	gas chromatographic instruments, industrial process type, manufacturing
334512	gas chromatographic instruments, laboratory type, manufacturing
213118	gas compressing (natural gas) at the fields, on a contract basis
417930	gas detecting equipment and supplies merchant wholesalers
211110	gas extraction from shale deposits
333416	gas fireplaces, manufacturing
238220	gas fitting contractor
334512	gas flow instrumentation, industrial process type, manufacturing

333990	gas generating machinery, general purpose type, manufacturing
416120	gas household appliances merchant wholesalers
335120	gas lamp manufacturing
334512	gas leak detectors, manufacturing
523990	gas lease brokers, offices
418990	gas lighting fixtures merchant wholesalers
335120	gas lighting fixtures, manufacturing
238220	gas line hookup, contractors
333248	gas liquefying machinery, manufacturing
221210	gas marketers or brokers that arrange the sale of natural gas over distribution systems operated by others
339110	gas masks, manufacturing
213111	gas or oil well drilling or redrilling, on a contract basis
541380	gas pipeline testing services (except aerial)
333310	gas ranges, commercial type, manufacturing
447110	gas selling and convenience store
333990	gas separating machinery, general purpose type, manufacturing
333416	gas space heaters, manufacturing
447190	gas station
336390	gas tanks, assembled, automotive, truck and bus, manufacturing
333611	gas turbine generator set units, manufacturing
333611	gas turbines (except aircraft type), manufacturing
336410	gas turbines, aircraft, manufacturing
332910	gas valves, industrial type, manufacturing
335229	gas water heaters, domestic, manufacturing
333990	gas welding equipment, manufacturing
333130	gas well machinery and equipment, manufacturing
213118	gas well surveying, contract services (except seismographic), in combination with exploration
418410	gases (except petroleum) merchant wholesalers
325120	gases, industrial (i.e., compressed, liquefied, solid), manufacturing
339990	gasket material (plastic with fibreglass), manufacturing
339990	gaskets, packing and sealing devices, manufacturing
334512	gasmeters, consumption, registering, manufacturing
412110	gasoline (except bulk stations and terminals) merchant wholesalers
334512	gasoline dispensing meters (except pumps), manufacturing
336410	gasoline engine parts (except carburetors, pistons, piston rings, valves), aircraft, manufacturing

336310	gasoline engine parts, automotive and truck, manufacturing
333619	gasoline engines (except aircraft and automotive), manufacturing
336410	gasoline engines, aircraft, manufacturing
336310	gasoline engines, automotive and truck, manufacturing
412110	gasoline merchant wholesalers
486910	gasoline pipeline transport service
238299	gasoline pump installation, contractors
447190	gasoline service stations
447190	gasoline station operated in conjunction with a repair garage, or a restaurant
447110	gasoline station with convenience store
447110	gasoline station with convenience store and repair services
454319	gasoline, buying in bulk and selling to farmers
324110	gasoline, made in petroleum refineries
336510	gasoline-electric locomotives, manufacturing
333990	gasoline-powered, hand-held power tools, manufacturing
313310	gassing yarn (i.e., singeing)
332329	gates, holding, sheet metal, manufacturing
332329	gates, metal (except wire), manufacturing
311710	gathering & processing of seafood into canned seafood in factory ships (i.e. factory ships that also fish)
237120	gathering and distribution systems, gas and oil pipeline
418190	gathering and preparation of forest biomass for resale
311710	gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)
113210	gathering berries in the forest
511110	gathering news, writing news columns, feature stories and editorials; and selling and preparing advertisements
113210	gathering of non-cultivated berries
113210	gathering of wild mushrooms and truffles
511120	gathering, writing, soliciting and editing articles, and preparing and selling advertisements, in periodical publishing
332210	gauge blocks, machinists' precision tools, manufacturing
332210	gauges (except optical), machinists' precision tools, manufacturing
334512	gauges (i.e., analog, digital), industrial process type, manufacturing
334512	gauges for computing pressure-temperature corrections, manufacturing
333310	gauges, machinists' precision tools, optical, manufacturing
313210	gauze fabrics, broad-woven, weaving
321999	gavels, wood, manufacturing
332311	gazebos, metal frame, manufacturing

333519	gear chamfering machines, metalworking, manufacturing
333519	gear cutting and finishing machines, metalworking, manufacturing
332210	gear pullers, hand tools, manufacturing
333519	gear rolling machines, metalworking, manufacturing
333619	gearmotors (i.e., power transmission equipment), manufacturing
336350	gears (i.e., crown, pinion, spider), automotive, truck and bus, manufacturing
417230	gears merchant wholesalers
333619	gears, industrial power transmission, manufacturing
333619	gears, power transmission (except motor vehicle and aircraft), manufacturing
334512	Geiger counters, manufacturing
334410	geiger tubes, manufacturing
325999	gelatin capsules, empty, manufacturing
311990	gelatin dessert preparations, manufacturing
311990	gelatin, for cooking, manufacturing
339910	gem cutting
212398	gem stone mining
448310	gem stones, rough, retail
541380	gemologist services
333248	gemstone processing machinery, manufacturing
812990	genealogical investigation service
812990	genealogists, private practice
522299	general and industrial loan institutions
524210	general and life insurance, agents and brokers
811111	general automotive repair
111999	general crop farming or combination crop farming (except combination fruit and vegetable farming)
912910	general economics statistics agencies, provincial
336212	general freight trailers, truck, manufacturing
484122	general freight trucking, long distance, less than truck-load, multiple shippers
484121	general freight trucking, long distance, truckload, single shipper
524210	general insurance agency
524210	general insurance broker
561320	general labour contractors (personnel suppliers)
419120	general line building material, wholesale agents and brokers
413110	general line groceries merchant wholesalers
419120	general line of food, wholesale agents and brokers
419120	general line of merchandise, wholesale agents and brokers
541611	general management consultants that provide a full range of administrative; human resource; marketing; process, physical

	distribution and logistics; or other
541611	management consulting services to clients
622111	general management consulting services
621110	general medical and surgical hospitals
621110	general medical practice, physicians
551114	general partner
621110	general practitioners, medical, private
	practice
418410	general purpose cleaners merchant
	wholesalers
416210	general purpose steel springs merchant
	wholesalers
532310	general rental centres
452999	general store (except primarily food)
445110	general store (primarily food)
236110	general technical repair and maintenance of
	residential building installations
484110	general trucking, local
413110	general-line food merchant wholesalers
335312	generating apparatus and parts, electrical
	(except auto and arc welding),
	manufacturing
336320	generating apparatus and parts, for internal
	combustion engines, manufacturing
333990	generating apparatus and parts, welding,
	electrical, manufacturing
237130	generating plants or stations (except hydro),
	construction
811119	generator repair, automotive
333611	generator set, turbine (e.g., steam, gas,
	hydraulic), manufacturing
335312	generator sets, gasoline, diesel and dual
	fuel, manufacturing
335311	generator voltage regulators, electric
	induction and step type, manufacturing
335312	generators and motors, d.c. (except
	automotive), manufacturing
335312	generators and sets, electric (except auto,
	welding and turbo-generators),
	manufacturing
444210	generators, electric, portable, retail
416110	generators, electrical merchant wholesalers
336320	generators, for internal combustion engines,
	manufacturing
332999	generators, smoke, manufacturing
541710	genetics research and development
	laboratories
541710	genomics proteomics research and
	development laboratories or services
541690	geochemical consulting services
321992	geodesic domes, prefabricated, wood,
	manufacturing
541370	geodesy and global positioning system
	(GPS) surveying
541370	geodetic (geodesy) surveying services
541370	geographic information system (GIS) base
	mapping and quality control services

541330	geological engineering services
911910	geological survey service, federal
541360	geological surveying services
541690	geology consultant
541710	geology research and development laboratories
541330	geophysical engineering services
541360	geophysical mapping and surveying services
541690	geopolitical consulting
541690	geo-political consulting services
541370	geospatial mapping services
213119	geotechnical drilling services
541380	geotechnical testing laboratory
237110	geothermal drilling, contractors
325190	geraniol, manufacturing
622310	geriatric hospitals
331410	germanium smelting and primary refining
331490	germanium, recovering from scrap and/or alloying purchased metals
711513	ghost writers, independent
453220	gift shops, retail
453220	gift wrap supplies, retail
561910	gift wrapping service
913910	gifted financing of house down payment by local government
418990	gifts and novelties merchant wholesalers
453220	gifts, novelties and souvenirs, retail
453220	giftware, retail
212398	gilsonite mining
332210	gimlets (i.e., edge tools), manufacturing
111219	ginger root farming (except under cover), field, bedding plant and seed production
111999	ginseng and echinacea herb growing (except greenhouse grown)
332319	girders for bridges and buildings, fabricated metal, manufacturing
315190	girdles or corsets and other foundation garments, made in knitting mills
315249	girdles, women's, misses' and girls', cut and sewn from purchased fabric
813410	girl guiding organization
721213	girls' camps
325410	glandular derivatives, including pituitary gland, manufacturing
238150	glass and glazing contractors
325610	glass and tile cleaning preparations, manufacturing
327215	glass blanks for electric light bulbs, made from purchased glass
327214	glass blanks for electric light bulbs, made in glass-making plants
238140	glass block laying
327214	glass blocks and bricks, made in glass-making plants
238150	glass cladding installation
327214	glass cord for reinforcing rubber tires, made in glass-making plants

313210	glass fabrics, broad-woven, weaving
327214	glass fibre, unsheathed, made in glass-making plants
416340	glass for mirrors and table tops merchant wholesalers
325510	glass frit, manufacturing
238150	glass installation (except automotive), contractors
327214	glass lamp covers or shades, made in glass-making plants
417230	glass or plastic bottles merchant wholesalers
327215	glass packaging containers, made from purchased glass
327214	glass packaging containers, made in glass-making plants
238150	glass partitions, installation
327214	glass products (e.g., ashtray, ovenware, stemware, vase), made in glass-making plants
327215	glass products (except containers), made from purchased glass
327214	glass products (except packaging containers), made in glass-making plants
212323	glass sand mining
418190	glass scrap merchant wholesalers
444190	glass stores, retail
238150	glass tinting, construction
314990	glass tire cord and tire cord fabrics, manufacturing
238140	glass unit (i.e., glass block) masonry
327214	glass yarn, made in glass-making plants
327215	glass, automotive, made from purchased glass
327214	glass, automotive, made in glass-making plants
323113	glass, screen printing, for the trade
444190	glass, sheet and plate, retail
333310	glasses, field or opera, manufacturing
327120	glasshouse refractories, manufacturing
322299	glassine wrapping paper, made from purchased paper
322121	glassine wrapping paper, made in paper mills
711511	glass-making and blowing, by hand
333248	glass-making machinery (e.g., blowing, moulding, forming), manufacturing
453310	glassware and china, used, retail
327215	glassware for industrial, scientific and technical use, made from purchased glass
327214	glassware for industrial, scientific and technical use, made in glass-making plants
327215	glassware for lighting fixtures, made from purchased glass
327214	glassware for lighting fixtures, made in glass-making plants
453310	glassware, antique, retail

327215	glassware, art, decorative and novelty, made from purchased glass
327214	glassware, art, decorative and novelty, made in glass- making plants
327215	glassware, cut and engraved, made from purchased glass
325189	Glauber's salt, manufacturing
212398	Glauber's salt, mining
416340	glaziers' materials and supplies merchant wholesalers
325510	glaziers' putty, manufacturing
332810	glazing metals and metal products, for the trade
238150	glazing work, contractors
334511	glide slope instrumentation, manufacturing
487990	glider rides operations
336410	gliders, blimps and dirigibles (i.e., aircraft), manufacturing
417320	global positioning equipment merchant wholesalers
419120	global positioning equipment, wholesale agents and brokers
334220	global positioning system (GPS) equipment, manufacturing
339990	globes, geographic, manufacturing
315990	glove linings (except fur), manufacturing
339110	gloves (e.g., surgeons', electricians', household), rubber, manufacturing
315210	gloves and mittens (except athletic), cut and sewn from materials owned by others
315990	gloves and mittens (except athletic, metal, rubber), made from purchased fabric
315190	gloves, knit, made in knitting mills
448150	gloves, men's, retail
339110	gloves, safety, all material, manufacturing
339920	gloves, sport and athletic (e.g., boxing, baseball, racquetball, handball, hockey), manufacturing
448150	gloves, women's, retail
335110	glow lamp bulbs, manufacturing
325520	glue (except dental), manufacturing
418410	glue merchant wholesalers
321215	glued-laminated timber (glulam), manufacturing
311221	gluten feed, flour and meal, made by wet-milling corn
325610	glycerin (i.e., glycerol), natural, manufacturing
325190	glycerin (i.e., glycerol), synthetic, manufacturing
325410	glycosides, uncompounded, manufacturing
112420	goat farming
411110	goats merchant wholesalers
713992	go-cart tracks, recreational
336990	go-carts (except children's), manufacturing
532280	go-carts rental
339930	go-carts, children's, manufacturing

441220	go-carts, retail
339110	goggles or eye glasses (e.g., sun, safety, industrial, underwater), manufacturing
325910	gold and bronze printing inks, manufacturing
331490	gold and gold alloy bar, sheet, strip and tubing, made from purchased metal or scrap
339910	gold and silver engraving (for the trade)
322220	gold and silver foil laminates, made from purchased foil
212220	gold and silver ore mining
332810	gold and silver plating metals and metal products, for the trade
331490	gold and silver, recovering from scrap and/or alloying purchased metals
339910	gold articles with or without precious stones, manufacturing
332999	gold beating (i.e., to manufacture leaf and foil)
331410	gold bullion or dore bar, produced in primary smelting and refining mills
212220	gold bullion production at mine site
212220	gold concentrates, mining
212220	gold dredging and panning
331490	gold foil and leaf, made by rolling purchased metal or scrap
332999	gold foil and leaf, made from purchased foil
212220	gold hydraulic or gravity mining
339910	gold jewellery, manufacturing
418920	gold ore merchant wholesalers
212220	gold ore mining
212220	gold placer mining
212220	gold quartz ore mining
331490	gold rolling and drawing, purchased metal or scrap
331410	gold smelting and primary refining
323120	gold stamping books, for the trade
414410	gold, silver and platinum jewellery merchant wholesalers
813410	golden age club
112510	goldfish production in freshwater, farm raising
713910	golf and country clubs
414470	golf carts (except self-propelled) merchant wholesalers
336990	golf carts and similar motorized passenger carriers, manufacturing
441220	golf carts, powered, retail
713910	golf clubs, membership
713910	golf courses (except miniature), public
713992	golf driving and practice ranges
414470	golf equipment and supplies merchant wholesalers
451111	golf equipment and supplies specialty stores
339920	golf equipment, manufacturing
451111	golf goods and equipment, retail
711215	golf professionals
451111	golf professionals, operating retail stores

316210	golf shoes, men's, manufacturing
316210	golf shoes, women's, manufacturing
711215	golfers, independent
335990	gongs, electric, manufacturing
332210	gouges, woodworking, manufacturing
453999	gourmet or gift baskets, various products, retail
911910	government administration services
519122	government archive, operating
523110	government bond underwriters
522299	government business financing companies and agencies
912910	government health insurance agencies and boards, provincial
912910	government house, provincial
522299	government lending agency
524123	government owned automobile insurance carriers
522190	government savings offices, deposit-accepting, lending only to governments
919110	government service-foreign government
911910	governor general's office
336310	governors for automotive gasoline engines, manufacturing
336410	governors, aircraft propeller feathering, manufacturing
333619	governors, diesel engine, manufacturing
333611	governors, steam, manufacturing
315289	gowns (e.g., academic, choir, clerical), cut and sewn from purchased fabric
315210	gowns (e.g., academic, choir, clerical), men's and boys', cut and sewn from material owned by others
315210	gowns (e.g., academic, choir, clerical), women's, misses' and girls', cut and sewn from materials owned by others
315249	gowns, formal, women's and misses', cut and sewn from purchased fabric
333120	grader attachments, elevating, manufacturing
417210	graders merchant wholesalers
333120	graders, road, manufacturing
418120	grading and baling recyclable paper merchant wholesalers
237310	grading for highways, roads, streets or airport runways
561990	grading lumber services
333248	grading, cleaning and sorting machinery (i.e., food manufacturing type), manufacturing
333110	grading, cleaning and sorting machinery, farm type, manufacturing
238910	grading, construction site
334512	gradual switches, pneumatic, manufacturing
339110	grafts, artificial, for surgery-made of braided or mesh artificial fibres, manufacturing
212398	grahamite mining

312140	grain alcohol, beverage purposes, manufacturing
325190	grain alcohol, non-potable, manufacturing
111999	grain and forage crops
236220	grain and storage elevator, construction
111999	grain and sugar beets, farming
111150	grain corn (except sweet corn) farming
411120	grain corn merchant wholesalers
333110	grain drills, manufacturing
115110	grain drying service
411120	grain elevators (except storage only) merchant wholesalers
493130	grain elevators (storage only)
493130	grain elevators primarily engaged in storage
523210	grain exchanges
111190	grain farms (except wheat, rice, corn and soybeans)
115110	grain fumigation service
111190	grain growing (except rice, wheat and corn)
488210	grain levelling and trimming service, in railroad cars
321999	grain measures, wood, turned and shaped, manufacturing
411120	grain merchant wholesalers
333248	grain mill machinery, manufacturing
311211	grain mills (except rice, breakfast cereal and animal feed)
311214	grain mills, brown rice and head rice
333110	grain stackers, manufacturing
416390	grain storage bins merchant wholesalers
332311	grain storage buildings, metal, manufacturing
312120	grain, brewers', spent, manufacturing
419110	grain, business-to-business (B2B) electronic markets, wholesale
419120	grain, wholesale agents and brokers
327910	grains, abrasive, natural and artificial, manufacturing
212314	granite chemical and metallurgical stone, rough, mining
212314	granite crushing, on a contract basis
238340	granite installation (interior work)
212314	granite mining and quarrying
238140	granite, exterior, contractors
238140	granite, installation (exterior work)
311340	granola bars and clusters (except chocolate-coated), manufacturing
311230	granola breakfast cereal (except bars and clusters), manufacturing
813210	grant-making and giving services
813210	grant-making foundation
911910	grants and incentives programs, industrial
333246	granulating and pelletizing machinery for plastics, manufacturing
333990	granulators, laboratory, manufacturing
312130	grape growing and making wine
111320	grapefruit groves
325999	grapefruit oil, manufacturing

417930	graphic art equipment merchant wholesalers
541430	graphic arts and related design
325999	graphic arts plates, sensitized, manufacturing
541430	graphic design consulting services
334512	graphic recording meters, electric, manufacturing
335990	graphite and carbon packing rings and seals, manufacturing
335990	graphite block for railway wheel casting moulds
335990	graphite electrodes and contacts, electric, manufacturing
212398	graphite mining
327120	graphite refractories, manufacturing
327990	graphite, natural (e.g., ground, pulverized, refined, blended), manufacturing
333110	grass mowing equipment (except lawn and garden), manufacturing
111999	grass, clover and alfalfa seed growing
335210	grates, electric, manufacturing
333310	gratings, diffraction, manufacturing
238910	grave excavation, contractors
212323	gravel and sand grinding and screening
212323	gravel and sand pits
416390	gravel merchant wholesalers
212323	gravel pit
453999	gravestones, finished, retail
541360	gravity geophysical surveying services
323120	gravure plates and cylinders preparation services
323119	gravure printing (except manifold business forms, textile fabrics), without publishing
323119	gravure printing on metal
323119	gravure printing on purchased labels or tags
333248	gravure printing presses, manufacturing
311990	gravy (except dry mix), manufacturing
311420	gravy, canning
311614	grease rendering
811199	greasing motor vehicle
483115	Great Lakes and St. Lawrence seaway freight transportation (except by ferries)
483115	Great Lakes and St. Lawrence seaway transportation of passengers (except by ferries)
111219	green bean farming, field and seed production
111219	green lima bean farming, field and seed production
111219	green pea farming, field and seed production
238990	green roof system installation
444220	greenhouse accessories, retail
111422	greenhouses, growing of floral products
332311	greenhouses, prefabricated, metal, manufacturing
212398	greensand mining
212314	greenstone, dimension, quarrying

453220	greeting card shops, retail
323119	greeting cards (e.g., birthday, holiday, sympathy), printing without publishing
511190	greeting cards and postcards, publishing
418210	greeting cards merchant wholesalers
511190	greeting cards, publishing and printing combined
332999	grenade launchers, manufacturing
335210	griddles and grills, household, electric, manufacturing
335990	grids, electric, manufacturing
332619	grilles and grillwork, made from purchased wire
332329	grills and grillwork, sheet metal, manufacturing
332329	grillwork, ornamental metal, manufacturing
333990	grinders, hand-held power-driven, manufacturing
332810	grinding aluminum castings for the trade
331511	grinding balls, cast iron, manufacturing
327910	grinding balls, ceramic, manufacturing
321999	grinding bark for mulch
332810	grinding copper and copper alloy castings for the trade
339110	grinding eyeglasses and hard contact lenses to prescription, on a factory basis
332810	grinding iron castings, for the trade
333519	grinding machines, metalworking, manufacturing
332810	grinding non-ferrous castings (except aluminum and copper) for the trade
446130	grinding of lenses to order on the premises
212315	grinding or pulverizing of limestone
212323	grinding sand mining
327910	grindstones, manufacturing
326290	grips and handles, rubber, manufacturing
311211	grits and flakes, corn, for brewers' use, manufacturing
212317	grits, crushed and broken stone mining
419110	groceries, general line, business-to-business (B2B) electronic markets, wholesale
322220	grocers' bags and sacks, made from purchased uncoated paper
333920	grocery carts, manufacturing
445110	grocery stores, with or without fresh meat, retail
493190	grocery warehouse
417230	grommets merchant wholesalers
326290	grommets, rubber, manufacturing
813410	grooming snowmobile and all terrain vehicle (ATV) trails
335930	ground clamps (i.e., electric wiring devices), manufacturing
418390	ground phosphate rock merchant wholesalers
238910	ground thawing for construction site digging, service of

611510	ground training service for air crew
114113	groundfish, fishing
561730	groundskeeper, independent
322220	groundwood paper, coated, made from purchased paper
322121	groundwood paper, coated, made in paper mills
322122	groundwood paper, uncoated, made in paper mills
322122	groundwood printing paper
623999	group foster homes
524210	group insurance brokerage
621110	group practice, osteopaths
621110	group practice, physicians
238110	grouting foundation work, contractors
813910	growers' association
111190	growing a combination of oilseeds and grains
111330	growing edible nuts chiefly for food
312130	growing grapes and manufacturing wine, manufacturing wine from purchased grapes and other fruits, blending wines, and distilling brandy
111994	growing maple trees for the harvest of maple sap
111330	growing nuts used chiefly for oil extraction
111211	growing vegetables and melons and selling them at roadside stands (if potatoes are greater than 50%)
111219	growing vegetables and melons and selling them at roadside stands (if potatoes are less than 50%)
212398	guano mining
524129	guaranty of titles
561612	guard dog services
812910	guard dog training
237310	guardrail construction on highways
332329	guards, bannisters and railings, sheet metal, manufacturing
332619	guards, wire, made from purchased wire
334511	guidance instruments manufacturing
812910	guide dog training
713999	guide services
511120	guide, periodical, journal and magazine publishing, exclusively on Internet (e.g., school, technical, television, trade)
336410	guided missile and space vehicle parts, manufacturing
417990	guided missiles and space vehicles merchant wholesalers
336410	guided missiles and space vehicles, manufacturing
336410	guided missiles, complete, assembling
323119	guides or travel books, printing without publishing
511130	guides, street, publishers or publishing
112999	guinea pig and hamster, raising

418410	gum and wood chemicals merchant wholesalers
325190	gum or wood chemicals, manufacturing
418220	gummed kraft paper merchant wholesalers
322220	gummed paper products (e.g., labels, sheets, tapes), made from purchased paper
339920	gun cases (sporting equipment), manufacturing
713991	gun clubs
813310	gun control organizations
331110	gun forgings, made in steel mills
332113	gun forgings, unfinished, made from purchased iron or steel
332999	gun sights (except optical), manufacturing
333310	gun sights, optical, manufacturing
332619	gun springs, manufacturing
321919	gun stock blanks, manufacturing
332510	gun trigger locks, manufacturing
238110	gunite work on construction projects
334410	Gunn effect devices, manufacturing
238110	gunning concrete
325920	gunpowder, manufacturing
414470	guns (i.e., sporting equipment) merchant wholesalers
811490	gunsmith shops (without retail sales of new equipment)
811490	gunsmithing
339110	gut strings, ligatures and sutures, surgical, manufacturing
561799	gutter cleaning services
326198	gutters and down spouts, plastics, manufacturing
332118	gutters and down spouts, sheet metal, roll formed, manufacturing
238170	gutters, seamless roof, formed and installed on-site
332329	gutters, sheet metal (except custom roll formed), manufacturing
315220	gym clothing, men's and boys', cut and sewn from purchased fabric
339920	gymnasium and playground equipment, manufacturing
414470	gymnasium equipment merchant wholesalers
451119	gymnasium equipment, retail
713940	gymnasiums
611620	gymnastics and cheerleading instruction
339110	gynecological supplies and appliances (e.g., speculums), manufacturing
621110	gynecologists' offices
327420	gypsum board, manufacturing
327420	gypsum building products, manufacturing
327420	gypsum product manufacturing
327420	gypsum products (e.g., block, board, plaster, lath, rock, tile), manufacturing
334511	gyrocompasses, manufacturing
334511	gyrogimbals, manufacturing

334511 gyroscopes, manufacturing

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332210 hack saw blades, manufacturing
621990 haematological services, blood bank laboratory
414130 hair accessories merchant wholesalers
326290 hair care products (e.g., combs, curlers), rubber, manufacturing
414520 hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics) merchant wholesalers
335210 hair clippers for human use, electric, manufacturing
325620 hair colouring preparations, manufacturing
335210 hair curlers, electric, manufacturing
332999 hair curlers, metal, manufacturing
812114 hair cutting and styling, and the trimming or shaving of beards and moustaches
443143 hair driers, household, retail
333310 hair dryers, beauty parlour type, manufacturing
335210 hair dryers, electric (except equipment designed for beauty parlour use), manufacturing
339990 hair nets, made from purchased netting
325620 hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing
414520 hair preparations merchant wholesalers
812190 hair removal (e.g., by electrolysis)
812190 hair replacement service
325620 hair sprays, manufacturing
335210 hair styling equipment, domestic, electric, manufacturing
812115 hair stylist shops for women
812190 hair weaving service
313310 hair, horse, preparation (e.g., dressing, heckling, teasing, willowing)
418990 hairbrushes merchant wholesalers
339990 hairpins (except rubber), manufacturing
326290 hairpins, rubber, manufacturing
332619 hairsprings (except clock and watch), manufacturing
623999 halfway group homes for persons with social or personal problems
623999 halfway homes for delinquents and offenders
334410 hall effect devices, manufacturing
335110 halogen bulbs, manufacturing
325190 halogenated aromatic hydrocarbon derivatives, manufacturing
325190 halogenated hydrocarbon (except aromatics) derivatives, manufacturing
311340 halvah, manufacturing
311614 ham, canned or preserved, made from purchased meat

722512	hamburger stand
332113	hammer forgings, unfinished, made from purchased metal
333130	hammer mill machinery (i.e., rock and ore crushing machines), stationary, manufacturing
333120	hammer mills (i.e., rock and ore crushing machines), portable, manufacturing
332210	hammers, hand tools, manufacturing
321999	hammers, meat, wood, manufacturing
333120	hammers, pneumatic, hand-operated, manufacturing
314990	hammocks, fabric, manufacturing
337126	hammocks, metal or fabric and metal combination, manufacturing
337123	hampers, laundry (except metal), manufacturing
326198	hampers, laundry, plastics, manufacturing
332439	hampers, laundry, sheet metal, manufacturing
327215	hand blowing purchased glass
325610	hand cleansers, manufacturing
333310	hand dryers, commercial type, manufacturing
416330	hand edge tools merchant wholesalers
444130	hand edge tools, retail
313240	hand knitting lace or flat (warp) fabric products
812320	hand laundries
114114	hand lining and long lining fishing, freshwater
114113	hand lining and long lining fishing, salt water
332210	hand operated spreaders (e.g., seed, fertilizer, lime), manufacturing
416330	hand saws merchant wholesalers
332210	hand saws, all non-powered types, manufacturing
325610	hand soaps (e.g., hard, liquid, soft), manufacturing
334512	hand stamps (e.g., date, time), timing mechanism operated, manufacturing
339940	hand stamps, stencils and brands, manufacturing
416330	hand tools (except automotive and machinists' precision) merchant wholesalers
332210	hand tools, metal blade (e.g., putty knives, scrapers, screwdrivers), non-powered, manufacturing
444130	hand tools, retail
333920	hand trucks, industrial, manufacturing
313210	hand weaving fabrics (more than 30 cm/12 in.) in width
313220	hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)
414110	handbags and pocketbooks merchant wholesalers
448150	handbags and pocketbooks, retail

316990	handbags and purses (except precious metal), manufacturing
811430	handbags, repairing
713940	handball, racquetball, squash or tennis clubs
332999	handcuffs, manufacturing
334110	hand-held computer (e.g., PDA's), manufacturing
333120	hand-held construction drilling equipment, manufacturing
332210	hand-held edge tools, non-powered, manufacturing
333130	hand-held mine drilling equipment, manufacturing
811411	handheld powered lawn and garden tools, including lawn mower repair shops
335120	handheld searchlights, manufacturing
453220	handicraft (e.g., ceramics, macramé), retail
414460	handicraft and hobbycraft kits merchant wholesalers
339930	handicraft supplies, manufacturing
453220	handicrafted goods (novelties, souvenirs), retail
611610	handicrafts school
321999	handicrafts, wood (e.g., carvings), manufacturing
448150	handkerchief retailing
315990	handkerchiefs (except paper), made from purchased fabric
321919	handle stock, sawed or planed, manufacturing
321999	handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
326198	handles (e.g., brush, tool, umbrella), plastics, manufacturing
316990	handles (e.g., luggage, whip), leather, manufacturing
332999	handles (e.g., parasol, umbrella), metal, manufacturing
326290	handles, rubber, manufacturing
339910	handles, umbrella and parasol, gold and silver, manufacturing
339990	hand-operated carpet sweeper, manufacturing
541990	handwriting expert and analysis services
561799	handyman (repair and maintenance to buildings and dwellings)
236220	handyman construction services, commercial and institutional buildings
236110	handyman construction services, residential buildings
336410	hang gliders, manufacturing
332321	hangar doors, metal, manufacturing
488119	hangar operation
237990	harbour and port facility construction
483214	harbour ferry service, freight
483214	harbour ferry service, passengers
488339	harbour navigational operations

488310	harbour operation
487210	harbour sightseeing tours
311340	hard candies, manufacturing
413220	hard cider (2.5% or greater alcohol content)
	merchant wholesalers
324190	hard coal fuel briquettes, manufacturing
212114	hard coal underground mining
334110	hard disk drives, manufacturing
334610	hard drive media, manufacturing
313110	hard fibre yarns made from purchased yarns (e.g., ramie, jute, paper, etc.)
333246	hard plastics and rubber working machinery, manufacturing
326290	hard rubber, manufacturing
416320	hardboard merchant wholesalers
321216	hardboard, manufacturing
325210	hardened protein resins, manufacturing
332810	hardening (i.e., heat treating) metals and metal products, for the trade
332810	hardening of metal
334512	hardness testing equipment, manufacturing
326198	hardware (except motor vehicle), plastics, manufacturing
332619	hardware cloth, woven wire, made from purchased wire
416330	hardware purchasing, packaging and selling to retailers
444130	hardware stores selling primarily to businesses but also selling to household consumers
444130	hardware stores, retail
419110	hardware, business-to-business (B2B) electronic markets, wholesale
326193	hardware, plastics, motor vehicle, manufacturing
419120	hardware, wholesale agents and brokers
325190	hardwood distillates, manufacturing
238330	hardwood flooring, installation
442210	hardwood flooring, installation combined with selling
321919	hardwood flooring, manufacturing
321211	hardwood plywood composites, manufacturing
334410	harness assemblies (insulated wire and connectors) for electronic use, including printer cables, monitor cables and similar, manufacturing
711213	harness drivers
418990	harness equipment merchant wholesalers
332999	harness parts, metal, manufacturing
711213	harness race tracks
811430	harness repair
316990	harnesses and harness parts, leather, manufacturing
333110	harrows (e.g., disc, spring, tine), manufacturing
315990	harvest hats, straw, manufacturing

417110	harvesting machinery and equipment
	merchant wholesalers
333110	harvesting machinery and equipment, manufacturing
111995	harvesting, trimming, curing and drying cannabis grown in open fields
111412	harvesting, trimming, curing and drying cannabis grown under cover
337121	hassocks (ottomans), upholstered on wood frames, manufacturing
414130	hat and cap material merchant wholesalers
315990	hat bodies (e.g., fur-felt, straw, wool-felt), made from purchased fabric
316990	hat boxes (except paper or paperboard), manufacturing
812320	hat cleaning and blocking
315990	hat findings, made from purchased fabric
315990	hat linings and trimmings, made from purchased fabric
333248	hat making machinery, manufacturing
321999	hat racks, wood, manufacturing
112340	hatchery services (e.g., chick, poultry, pheasant, turkey poults)
332210	hatchets, manufacturing
414110	hats (i.e., women's, misses', girls', children's and infants') merchant wholesalers
315210	hats and caps (except fur), cut and sewn from materials owned by others
315210	hats and caps, fur, cut and sewn from materials owned by others
448150	hats and caps, men's and boys', retail
315990	hats, cloth, made from purchased fabric
315281	hats, fur, men's, manufacturing
315281	hats, fur, women's, manufacturing
315990	hats, fur-felt, straw and wool-felt, made from purchased fabric
448150	hats, ladies', retail
315190	hats, made in knitting mills
315990	hats, trimmed, made from purchased fabric
484110	hauling, farm to market, local
713999	haunted houses
418310	hay and fodder merchant wholesalers
333110	hay balers and presses, farm type, manufacturing
333920	hay conveyors, manufacturing
111940	hay farming
332210	hay forks, manufacturing
115110	hay mowing, raking, baling and chopping
417110	haying machinery merchant wholesalers
333110	haying machines, manufacturing
562110	hazardous garbage collection with specialized equipment
562210	hazardous or non hazardous waste material treatment and disposal sites
562110	hazardous waste collection
562110	hazardous waste transfer station

334610	head cleaners for magnetic tape equipment, manufacturing
551114	head office
453999	head shops
624410	head start centres (except formal schooling)
315990	headbands, made from purchased fabric
337123	headboards, wood, manufacturing
321920	heading, barrel (i.e., cooperage stock), wood, manufacturing
335930	headlight switches, manufacturing
336320	headlights (i.e., lighting fixtures), motor vehicle, manufacturing
334310	headphones (e.g., radio, stereo, computer), manufacturing
334410	heads (e.g., recording, read/write), manufacturing
334511	heads-up display (HUD) systems, aeronautical, manufacturing
315241	headwear, infants', cut and sewn from purchased fabric
448150	headwear, women's, retail
621390	healers, Christian Science
541710	health (e.g., cancer, cerebral palsy) research and development laboratories
524132	health and accident reinsurance underwriters or carriers
236220	health and athletic club construction
446120	health and beauty aids, retail
911910	health and medical care programs, federal government
419120	health and personal grooming products, wholesale agents and dealers
446199	health appliance stores
446199	health appliance stores selling primarily to other businesses but also selling to household consumers
813210	health awareness fundraising organization
813920	health care standards agencies
713940	health club, physical fitness
912910	health extension services, provincial
413190	health food merchant wholesalers
446191	health food stores, retail
912910	health grants, provincial administration
912910	health inspection services, provincial
236220	health institutions (e.g., medical clinics, hospitals, first-aid station, sanatoria), construction
524129	health insurance for pets
912910	health insurance, registration board, provincial
621510	health laboratory (e.g., cytology, mycology, parasitology, toxicology)
335110	health lamps, infra-red and ultra-violet-radiation, manufacturing
621494	health maintenance organization
541690	health management consulting services
624190	health oriented community action group

813920	health professionals' associations
912910	health programs, provincial government
911910	health promotion programs, federal administration
911910	health protection program, federal administration
813210	health research fundraising organization
541690	health risk management consultants
621990	health screening service
721111	health spas (i.e., physical fitness facilities) with hotel accommodations
713940	health spas (without lodging), physical fitness
911910	health standard services, federal
912910	health statistics centres, provincial
713940	health studio, physical fitness
335910	hearing aid batteries, manufacturing
417930	hearing aids merchant wholesalers
334512	hearing aids, electronic, manufacturing
446199	hearing aids, retail
621499	hearing testing service (by medical practitioners)
336211	hearse bodies, manufacturing
485320	hearse or limousine rental with driver
532111	hearses and limousines, rental without driver
336110	hearses assembling on chassis of own manufacture
336211	hearses, assembling on purchased chassis
334512	heart-lung machines, manufacturing
332410	heat exchangers, manufacturing
238220	heat pump installation
416120	heat pumps merchant wholesalers
333416	heat pumps, manufacturing
325999	heat sensitized (i.e., thermal) paper, made from purchased paper
332810	heat treating metals and metal products
333990	heat treating ovens, industrial process type, manufacturing
335210	heaters and heating apparatus, domestic, electric, manufacturing
333416	heaters, swimming pool, electric, manufacturing
333416	heating and air-conditioning combination units, manufacturing
334512	heating and cooling systems controls, residential and commercial, manufacturing
238220	heating boiler (i.e., household), installation and repair
238220	heating boiler installation and repair
333416	heating boilers, manufacturing
335920	heating cable, electric, insulated, manufacturing
238220	heating equipment installation, contractors
416120	heating equipment radiators merchant wholesalers
333416	heating equipment, hot water (except hot water heaters), manufacturing

412110	heating oil merchant wholesalers
324110	heating oils, made in petroleum refineries
335210	heating pads, electric, manufacturing
416120	heating radiators and parts merchant wholesalers
334512	heating regulators, manufacturing
335210	heating units, for electric appliances, manufacturing
238220	heating, ventilation, and air conditioning (HVAC) contractors
416120	heating, wood burning stoves merchant wholesalers
493190	heavy construction equipment, storage
484229	heavy equipment hauling, local
484239	heavy equipment hauling, long distance
332420	heavy gauge containers specially designed for use by one or more modes of transportation, including tanks for tanker trailers, manufacturing
416330	heavy hardware merchant wholesalers
333120	heavy logging equipment manufacturing
238910	heavy machinery operations (construction), rental with operator
238320	heavy machinery painting
211141	heavy oil in place, solution gas drive recovering
211141	heavy oil, thermal in situ recovering
336120	heavy trucks, assembling on chassis of own manufacture
336211	heavy trucks, assembling on purchased chassis
325189	heavy water (i.e., deuterium oxide), manufacturing
336120	heavy-duty truck manufacturing
811411	hedge and lawn trimmers, repair service (without retail sales of new equipment)
332210	hedge shears and trimmers, non-electric, manufacturing
321999	heels, boot and shoe, finished wood, manufacturing
326290	heels, shoe, rubber, manufacturing
332611	helical springs, heavy gauge, manufacturing
332619	helical springs, light gauge, made from purchased wire
481215	helicopter carriers, non-scheduled service
481110	helicopter carriers, passenger, scheduled
487990	helicopter rides, scenic and sightseeing
336410	helicopters, manufacturing
211110	helium content from natural gas, recovery of
325120	helium, manufacturing
339920	helmets, athletic, manufacturing
561320	help supply service
624110	helping hand services
414510	hematinic medicines merchant wholesalers
325410	hematology in vitro diagnostic substances, manufacturing

325410	hematology in vivo diagnostic substances, manufacturing
325410	hematology products (except diagnostic substances), manufacturing
325190	hemlock extract, manufacturing
313110	hemp bags and ropes, made in spinning mills
313210	hemp fabrics, broad-woven, weaving
111999	hemp growing
453999	hemp product, retail
313310	hemp scutching
111999	hemp, and hemp seed and seedling growing
325110	heptane, made from refined petroleum or natural gas liquids
325110	heptene, made from refined petroleum or natural gas liquids
111419	herb and spice crops grown under cover
111419	herb farming (e.g., ginseng, echinacea, etc.), greenhouse grown
111999	herb farming (except greenhouse grown)
446191	herbal medicines, retail
446191	herbal supplement stores
414510	herbal supplements merchant wholesalers
621390	herbalists, private practice
418390	herbicides merchant wholesalers
325320	herbicides, manufacturing
541940	herd inspecting and testing services, veterinary
912910	heritage and other cultural affairs, provincial government
711322	heritage festivals promoters, without facilities
712120	heritage villages
238150	hermetically sealed glass for window units, installation
238150	hermetically sealed window units, commercial type, installation
332321	hermetically sealed window units, metal frame, manufacturing
325190	hexadecanol, manufacturing
325190	hexamethylenediamine, manufacturing
325190	hexamethylenetetramine, manufacturing
325110	hexane, made from refined petroleum or natural gas liquids
325190	hexanol, manufacturing
325190	hexylene glycol, manufacturing
335229	hibachis-barbeques, manufacturing
316110	hides, tanning, currying, dressing and finishing
337123	high chairs, children's, wood, manufacturing
443143	high fidelity (hi-fi) equipment, retail
311221	high fructose corn syrup (HFCS), manufacturing
331110	high percentage non-ferrous alloying elements (i.e., ferro-alloys), manufacturing
331110	high purity ferro-alloy additive elements, manufacturing
611110	high schools

611110	high schools, academic
611110	high schools, offering both vocational or technical courses
236110	high-rise apartments, construction, by general contractors
236110	high-rise apartments, construction, by operative builders
912910	highway and transport programs, provincial government
332329	highway guardrails, sheet metal, manufacturing
238210	highway lighting and electrical signal construction, contractors
333120	highway line marking machinery, manufacturing
336120	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture
336211	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on purchased chassis
336120	highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture
336211	highway tractors (i.e., for semi-trailers), assembling on purchased chassis
415120	highway trucks (for use on road) merchant wholesalers
237310	highway, road, street and bridge, construction management
238210	highway, street and bridge lighting systems and electrical signal installation
416330	hinges and butts merchant wholesalers
332510	hinges, metal, manufacturing
541720	historic and cultural preservation research and development services
813410	historical clubs
712120	historical forts
336390	hitches, trailer, automotive, truck and bus, manufacturing
325410	HIV test kits, manufacturing
451120	hobby kits, model, retail
451120	hobby shops, retail
451120	hobby supplies retail
339930	hobbycraft kits, manufacturing
339930	hobbyhorses, manufacturing
333519	hobs (i.e., metal gear cutting tool), manufacturing
417230	hobs merchant wholesalers
713991	hockey clubs
339920	hockey equipment (e.g., pants, pads, shinguards), manufacturing
414470	hockey equipment and supplies merchant wholesalers
451119	hockey equipment, retail
611620	hockey schools
332210	hoes, garden and masons' hand tools, manufacturing

112210	hog and pig farming
333110	hog feeding and watering equipment, manufacturing
112210	hog feedlot
112210	hog, pig and swine (including breeding, farrowing, nursery and finishing activities) farming
411110	hogs merchant wholesalers
112991	hogs, cattle and horses, farms
321920	hogsheads, coopered wood, manufacturing
417230	hoisting machinery and equipment (except construction and forestry) merchant wholesalers
333920	hoists, manufacturing
339990	holders, cigar and cigarette, manufacturing
339940	holders, pencil, manufacturing
339110	holders, surgical needle, manufacturing
551113	holding companies, government
551113	holding management companies
512250	holding the copyright to the master recording and deriving revenues from selling, leasing, and licensing master recording
333310	hole punches (except hand operated), office type, manufacturing
339940	hole punches, hand operated, manufacturing
621390	holistic medicine
621390	holistic medicine, practitioners' offices
448310	holloware, precious metal, retail
111422	holly growing
316990	holsters, leather, manufacturing
452991	home and auto supplies stores
238210	home automation system installation
236110	home builder, multiple residential
236110	home builder, single residential
236110	home builders, operative
236110	home builders, single-family, general contractors
624120	home care of elderly
444110	home centres (building supplies), retail
236110	home construction, multiple residential
236110	home construction, single residential
454390	home delivery (house-to-house) of dairy products by the milkman, retail
454390	home delivery (house-to-house) of purchased bakery goods by breadman, retail
454390	home delivery, food and beverage, retail
541990	home economist
419120	home electronics, wholesale agents and brokers
623999	home for terminally ill patient, with no treatment provided
442298	home furnishing stores
451119	home gym equipment, retail
621610	home health care services
532280	home health equipment, rental
454311	home heating oil dealer, retail

236110	home improvement (e.g., additions, remodelling, renovations), multifamily buildings, by operative builders
236110	home improvement (e.g., additions, remodelling, renovations), single-family
444110	home improvement and repair supplies dealers
236110	home improvements and repairs, general contractor
541350	home inspection services
624120	home maintenance, home-maker services
414430	home movie apparatus, accessories and projection equipment merchant wholesalers
414430	home movie cameras, equipment and supplies merchant wholesalers
621610	home nursing services (except own-account-private practice)
813990	home owners' associations
621610	home physiotherapy and occupational therapy services (except own-account-private practice)
454390	home provisioners, frozen food service, direct seller, retail
236110	home renovations
453999	home security equipment, retail
454110	home shopping, television, retail
541410	home staging services
334310	home stereo systems, manufacturing
334310	home tape recorders and players (e.g., cartridge, cassette, reel), manufacturing
334310	home theatre audio and video equipment, manufacturing
238210	home theatre installation
532210	home video equipment, rental
532280	home video movie rental
333519	home workshop metal cutting machine tools (except hand tools), manufacturing
453310	homefurnishing stores, second-hand, retail
414390	homefurnishings art accessories for wall merchant wholesalers
624120	home-maker services
611510	homemaking school
621390	homeopath
623991	homes for battered women
623999	homes for children in need of protection
624220	homes for destitute men and women
623992	homes for emotionally disturbed children
623210	homes for persons with developmental disabilities
623222	homes for persons with mental health related disabilities
623999	homes for single mothers
623993	homes for the deaf or blind
623222	homes for the psychiatrically disabled
311211	hominy grits (except breakfast food), manufacturing
311420	hominy, canned, manufacturing

333248	homogenizing machinery, food, manufacturing
112910	honey and beeswax production
311990	honey processing
115210	honey straining on the farm
445299	honey, retail
333519	honing and lapping machines, metalworking, manufacturing
333519	honing heads (i.e., machine tool accessory), manufacturing
336370	hood and door frames and skin, metal, motor vehicle, stamping
332319	hoods, industrial, fabricated metal plate, manufacturing
332329	hoods, range (except household type), sheet metal, manufacturing
332720	hook and eye latches, manufacturing
313220	hook and loop fastener fabric, manufacturing
332720	hooks (i.e., general purpose fasteners), metal, manufacturing
332319	hooks, crane, laminated metal plate, manufacturing
332210	hooks, hand tools (e.g., baling, bush, grass, husking), manufacturing
332720	hooks, metal gate, manufacturing
331110	hoops, made in steel mills
332999	hoops, metal (except wire), made from purchased metal
321920	hoops, sawed or split wood, for tight or slack cooperage, manufacturing
413190	hop extract merchant wholesalers
311940	hop extract, manufacturing
111999	hop, growing or farming
336510	hopper cars (except underground mining), manufacturing
333519	hopper feed devices (i.e., machine tool accessory), manufacturing
332319	hoppers, fabricated metal plate, manufacturing
332439	hoppers, light gauge metal, manufacturing
111999	hops and grain growing, combination
411190	hops merchant wholesalers
334511	horizon situation instrumentation, manufacturing
237990	horizontal drilling (e.g., cable, pipeline, sewer installation)
414510	hormonal medicines merchant wholesalers
325410	hormone in vitro diagnostic substances, manufacturing
325410	hormone preparations (except in vitro diagnostics), manufacturing
325410	hormones and derivatives, uncompounded, manufacturing
339990	horn products, manufacturing (animal)
336320	horns, motor vehicle, manufacturing
339930	horns, toy, manufacturing
112991	horse and cattle, raising

112920	horse and other equine production
332999	horse bits, manufacturing
314120	horse blankets, made from purchased fabrics
316990	horse boots and muzzles, manufacturing
411110	horse dealers merchant wholesalers
311111	horse meat processing, cat and dog food
711213	horse race tracks
711213	horse race tracks, operation of
713999	horse rental services, recreational
711319	horse show promoters, with facilities
336215	horse trailers (except fifth wheel type), manufacturing
487110	horse-drawn carriages, sightseeing
417990	horse-drawn vehicles merchant wholesalers
311420	horseradish (except sauce), canning
311940	horseradish, prepared sauce, manufacturing
115210	horses, boarding (except racehorses)
331222	horseshoe nails, iron or steel, made in wire drawing plants
541710	horticulture or botany research and development
332910	hose and tube assemblies, fluid power (i.e., hydraulic and pneumatic), manufacturing
332720	hose clamps, metal, manufacturing
332910	hose couplings and fittings (except fluid power), metal, manufacturing
313220	hose fabrics, tubular, weaving
332910	hose fittings, fluid power, manufacturing
332910	hose nozzles and couplings, manufacturing
326220	hose, reinforced, made from purchased plastics
326220	hose, reinforced, made from purchased rubber
326220	hose, rubberized fabric, manufacturing
315110	hosiery and sock mills
333248	hosiery machinery, manufacturing
315110	hosiery mill
448150	hosiery stores, retail
448150	hosiery stores, women's, retail
315110	hosiery, manufacturing
448150	hosiery, men's and boys', retail
813920	hospital administrators' associations
912910	hospital and medical insurance plans, provincial government
813910	hospital associations
417930	hospital beds merchant wholesalers
417930	hospital equipment and supplies merchant wholesalers
622210	hospital for emotionally disturbed children
339110	hospital furniture (e.g., hospital beds, operating room furniture), manufacturing
417930	hospital furniture merchant wholesalers
812330	hospital gown supply service (industrial) , uniform
541619	hospital management consulting services

315220	hospital service apparel, washable, men's and boys', cut and sewn from purchased fabric
315249	hospital service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
623210	hospitals for persons with developmental disabilities
622310	hospitals, specialty (except psychiatric)
417990	hot air balloon merchant wholesalers
487990	hot air balloon rides
333310	hot beverage vending machines, manufacturing
332810	hot dip galvanizing metals and metal products, for the trade
722512	hot dog stands
332113	hot forgings, unfinished, made from purchased metal
333519	hot strip mill machinery, metalworking, manufacturing
414470	hot tubs merchant wholesalers
321920	hot tubs, coopered, manufacturing
326191	hot tubs, plastics or fibreglass, manufacturing
453999	hot tubs, whirlpools and sauna, retail
326290	hot water bottles, rubber, manufacturing
335229	hot water heaters, household, manufacturing
238220	hot water heating systems, installation
532210	hot water tank (waterheater), rental
417920	hotel and restaurant equipment and supplies merchant wholesalers
721111	hotel lodging services (except apartment hotel)
721111	hotel management services (i.e., providing management and operating staff to run hotel)
337127	hotel or motel furniture, manufacturing
561590	hotel reservation services
327110	hotel tableware and kitchen articles, vitreous china, manufacturing
721111	hotel, accommodation service (except apartment hotel)
721111	hotels (except casino hotels) with integrated health spa facilities
721111	hotels (except residential)
236220	hotels and motels construction
331110	hot-rolled iron and steel products, made in steel mills
331221	hot-rolling purchased steel
236110	house construction by custom home builders
236110	house construction, by merchant builders
236110	house construction, by operative builders
238910	house demolishing contractors
523910	house flipping services
911910	house of commons
812990	house sitting services
541410	house staging services
453930	house trailer and mobile home dealers, retail

532120	house trailer and popup camper rental
418990	house trailers merchant wholesalers
532280	houseboats rental
336612	houseboats, building
315249	housecoats, girls', cut and sewn from purchased fabric
315190	housecoats, made in knitting mills
315249	housecoats, women's and misses', cut and sewn from purchased fabric
315249	housedresses, women's and misses", cut and sewn from purchased fabric
418410	household and commercial soaps, detergents and cleansers merchant wholesalers
339990	household and industrial brooms (e.g., whisk, street sweeping, wire, etc.), manufacturing
339990	household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing
561990	household appliance installation
443143	household appliance stores, electric or gas, retail
419110	household appliance, electric, business-to-business (B2B) electronic markets, wholesale
811412	household appliances repair service (without retail sales of new equipment)
811412	household appliances, repair
414390	household art and decorative ware merchant wholesalers
414390	household baskets, boxes, cans and bags merchant wholesalers
624120	household care, home-maker services
414310	household china and glassware merchant wholesalers
419110	household china and glassware, business-to-business (B2B) electronic markets, wholesale
414390	household containers merchant wholesalers
414310	household crockery, pottery, ceramic and earthenware merchant wholesalers
414390	household cutlery merchant wholesalers
414220	household electric appliances merchant wholesalers
414220	household electric smoke detectors merchant wholesalers
414220	household electric stoves, cooking or heating merchant wholesalers
811412	household electrical appliance repair shop
414390	household food preparation and storage utensils merchant wholesalers
414220	household freezers merchant wholesalers
414330	household furnishings tapestries merchant wholesalers
337126	household furniture (except wooden and upholstered), manufacturing

337126	household furniture (i.e., rattan, reed, malacca, fibre, glass, willow and wicker), manufacturing
442110	household furniture and appliances, retail
337123	household furniture components, wooden, assembling and finishing
414390	household furniture merchant wholesalers
532280	household furniture rental
419120	household furniture, wholesale agents and brokers
493190	household goods (used uncrated), storage service
419110	household goods, business-to-business (B2B) electronic markets, wholesale
493190	household goods, warehousing and storage (excluding self-storage, without trucking)
414390	household kitchen utensils merchant wholesalers
335120	household lamps (e.g., boudoir, desk, table, floor, pole, wall), manufacturing
414330	household linens merchant wholesalers
414220	household microwave ovens merchant wholesalers
418220	household paper products merchant wholesalers
419110	household paper products, including stationary, business-to-business (B2B) electronic markets, wholesale
414210	household tape players and recorders merchant wholesalers
414390	household trays merchant wholesalers
327110	household type earthenware, semivitreous, manufacturing
325320	household type insecticides, manufacturing
414210	household type radios merchant wholesalers
327110	household type tableware and kitchen articles, vitreous china, manufacturing
334512	household type timing mechanisms, manufacturing
321999	household type woodenware, manufacturing
442298	household utensils, retail
414220	household vacuum cleaners merchant wholesalers
414220	household vacuum systems (built-in-type) merchant wholesalers
414390	household wall decorations merchant wholesalers
814110	housekeeper
561722	housekeeping (i.e., cleaning service)
721192	housekeeping cottages and cabins
236110	houses, construction, general contractors
321991	houses, manufactured or prefabricated mobile homes, manufacturing
238990	houses, moving (i.e., raising from one site, moving, and placing on a new foundation)
236110	houses, multifamily, construction

321992	houses, prefabricated (except mobile homes), wood frame, manufacturing
332311	houses, prefabricated, metal, manufacturing
236110	houses, single-attached, construction
454390	house-to-house or party-plan selling (e.g., brushes, candles, cosmetics, encyclopedias, houseware), retail
454390	house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
442298	houseware stores, retail
531310	housing authorities, operating (managers)
531112	housing for low income elderly
911910	housing programs, federal government
913910	housing programs, local government
912910	housing programs, provincial government
332118	housings for business machines, unfinished metal, stamping
487210	hovercraft operation (sightseeing)
332999	howitzers, manufacturing
321999	hubs, wood, manufacturing
113210	huckleberry greens, gathering of
454390	hucksters, retail
115110	hulling and shelling of almonds, filberts, nuts, peanuts, pecans and walnuts
333110	hulling machinery, farm type, manufacturing
712115	human history museums
911310	human resource centre (job placement or manpower), federal
912210	human resource centre (manpower), provincial
541612	human resource consulting services
813310	human rights advocacy organizations
911910	human rights commission, federal government
912910	human rights commission, provincial government
813310	humane society (advocacy group)
812910	humane society facilities (animal shelters)
611310	humanities education, university
541720	humanities research and development services
416120	humidifiers and dehumidifiers (except portable) merchant wholesalers
335210	humidifiers and dehumidifiers, electric, portable, manufacturing
333416	humidifying equipment (except portable), manufacturing
334512	humidistats (e.g., duct, skeleton, wall), manufacturing
334512	humidity controls, air-conditioning type, manufacturing
334512	humidity instruments (except industrial process and air-conditioning type), manufacturing
334512	humidity instruments, industrial process type, manufacturing
112399	Hungarian partridge production

611690	hunting and trapping training (education)
114210	hunting and trapping, wild animals for furs (except seals)
713991	hunting clubs
315220	hunting coats and vests, men's and boys', cut and sewn from purchased fabric
339920	hunting equipment (except firearms), manufacturing
414470	hunting equipment and supplies merchant wholesalers
451119	hunting equipment, retail
713999	hunting guide services
332210	hunting or fishing knives, manufacturing
114210	hunting or game preserves
336310	hybrid engines, manufacturing
334410	hybrid integrated circuits stencil, manufacturing
334410	hybrid integrated circuits, manufacturing
237110	hydrant and flushing hydrant installation
331511	hydrants, unfinished iron castings, manufacturing
332910	hydraulic aircraft sub-assemblies, manufacturing
417230	hydraulic and pneumatic pistons and valves merchant wholesalers
333990	hydraulic cylinders, fluid power, manufacturing
324110	hydraulic fluids, made in petroleum refineries
325999	hydraulic fluids, synthetic, manufacturing
326220	hydraulic hose (without fittings), plastics, manufacturing
326220	hydraulic hose (without fittings), rubber, manufacturing
332910	hydraulic hose fittings, fluid power, manufacturing
333990	hydraulic pumps, fluid power, manufacturing
336340	hydraulic slave cylinders, automotive, truck and bus, manufacturing
333611	hydraulic turbine generator set units, manufacturing
333611	hydraulic turbines, manufacturing
332910	hydraulic valves, fluid power, manufacturing
417920	hydraulic, beauty and barber shop chairs merchant wholesalers
325189	hydrazine, manufacturing
325189	hydrochloric acid, manufacturing
325189	hydrocyanic acid, manufacturing
238910	hydrodemolition (i.e., demolition with pressurized water), contractor
237990	hydroelectric generating facilities construction
221111	hydro-electric power generation
237990	hydroelectric power plant construction
325189	hydrofluoric acid, manufacturing
325189	hydrofluosilicic acid, manufacturing
336611	hydrofoil vessels and hovercrafts, building and repairing in shipyards

336612	hydrofoil vessels and hovercrafts, recreational type, manufacturing
335990	hydrogen fuel cells, manufacturing
333990	hydrogen generators (gas producers), manufacturing
325189	hydrogen peroxide, manufacturing
325189	hydrogen sulphide, manufacturing
325120	hydrogen, manufacturing
311225	hydrogenating purchased oils
541370	hydrographic mapping and surveying services
541690	hydrology consulting services
334512	hydrometers (except industrial process type), manufacturing
334512	hydrometers, industrial process type, manufacturing
334512	hydronic circulator controls, automatic, manufacturing
416120	hydronic heating equipment and supplies merchant wholesalers
238220	hydronic heating systems, installation
334512	hydronic limit, pressure and temperature controls, manufacturing
711214	hydroplane race tracks, operation of
111419	hydroponic crops, grown under cover
325190	hydroquinone, manufacturing
541380	hydrostatic testing laboratories
333990	hydrostatic transmissions, manufacturing
325189	hydrosulphites, manufacturing
212395	hydrous calcium sulphate (gypsum) mining
212398	hydrous sodium sulphate (Glauber's salt), mining
325210	hydroxyethylcellulose, manufacturing
334512	hygrometers (except industrial process type), manufacturing
334512	hygrometers, industrial process type, manufacturing
334512	hygrothermographs, manufacturing
611690	hypnosis schools
325410	hypnotic drugs, uncompounded, manufacturing
621390	hypnotist
325189	hypochlorites, manufacturing
339110	hypodermic needles and syringes, manufacturing
325189	hypophosphites, manufacturing

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238170	ice apron, roof, installation
334512	ice bank controls, manufacturing
335223	ice boxes, household, manufacturing
326198	ice buckets, plastics (except foam), manufacturing
326150	ice chests or coolers, foam plastics (except polystyrene), manufacturing

326198	ice chests or coolers, plastics (except foam), manufacturing
417990	ice cleaning or resurfacing equipment (zamboni) merchant wholesalers
445299	ice cream (i.e., packaged) stores, retail
311520	ice cream and milk specialties, manufacturing
417910	ice cream cabinets merchant wholesalers
311821	ice cream cones and wafers, manufacturing
413190	ice cream cones merchant wholesalers
332210	ice cream dippers, manufacturing
333248	ice cream making machinery, manufacturing
722512	ice cream parlour
454390	ice cream selling from a bicycle
722512	ice cream stand
454390	ice cream wagons, retail
311520	ice cream, manufacturing
335210	ice crushers, electric, manufacturing
333990	ice crushers, industrial and commercial, manufacturing
445299	ice dealers, retail
334512	ice maker controls, manufacturing
561990	ice making for skating rinks, on contract
333416	ice making machinery, manufacturing
417910	ice making machines merchant wholesalers
312110	ice manufacturing for food purposes
312110	ice manufacturing for nonfood purposes
311515	ice milk mix, manufacturing
325999	ice packs, manufacturing
711190	ice skating shows (except theatrical)
312110	iced tea or coffee, manufacturing
212398	Iceland spar (i.e., optical grade calcite), mining
561990	identification of valuables and theft prevention
332999	identification plates, metal, manufacturing
414430	identity recorders for photographing cheques and fingerprints merchant wholesalers
812990	identity theft protection services
334512	ignition controls for gas appliances and furnaces, automatic, manufacturing
336320	ignition points and condensers, for internal combustion engines, manufacturing
811119	ignition service, automotive
334512	ignition testing instruments, manufacturing
324190	illuminating oils, petroleum, made from refined petroleum
541430	illustrators, commercial
327420	images, small gypsum, manufacturing
323120	imagesetting services, pre-press
312220	imitation tobacco cigarettes, manufacturing
335210	immersion heaters for water, electric, manufacturing
911320	immigrant admissions, adjudicating, federal
911910	immigration and border police
541190	immigration consultant

911320	immigration services (i.e., recruitment and selection of immigrant), federal
333990	impact wrenches, hand-held power-driven, manufacturing
334512	impedance measuring equipment, manufacturing
334512	impeller and counter driven flow meters, manufacturing
419120	import agents or brokers of computers
419120	import agents or brokers of tobacco
419120	import agents or brokers of toys
541690	import and export trade consulting services
413220	importers of alcoholic beverages
414130	importers of piece goods, notions and other dry goods, merchant wholesalers
419120	import-export agents and brokers, wholesale trade
313320	impregnating and coating of fabrics
325410	in vitro diagnostic substances, manufacturing
325410	in vivo diagnostic substances, manufacturing
325410	in vivo radioactive reagents, manufacturing
334512	in-built thermostats, filled system and bimetal types, manufacturing
335110	incandescent filament lamp bulbs, complete, manufacturing
335120	incandescent lighting fixtures, manufacturing
335120	incandescent mantles, manufacturing
325999	incense, manufacturing
484210	incidental storage activities other than for new furniture
334512	incinerator control systems, residential and commercial types, manufacturing
562210	incinerator operation, hazardous or non-hazardous waste
333990	incinerators, industrial process type, manufacturing
327390	incinerators, precast concrete, manufacturing
911910	income security programs, federal administration
911910	income tax collection, federal administration
912910	income tax collection, provincial administration
541213	income tax return preparation or compilation services without accounting, auditing, or bookkeeping services
333310	incoming mail handling equipment (e.g., opening, sorting, scanning), manufacturing
446199	incontinence products (e.g., diapers), retail
339110	incubators, infant, manufacturing
339110	incubators, laboratory type, manufacturing
333110	incubators, poultry, manufacturing
517310	incumbent local exchange carriers (ILECs), facilities-based
325999	indelible inks, manufacturing
711513	independent advertising copywriter
541430	independent artists, medical illustration

711512	independent celebrities, such as athletes, engaged in endorsement, speaking and similar services as well as independent radio and television journalists
541430	independent graphic artists
541430	independent graphic designers
711130	independent groups or individual artists
711513	independent print journalists
611620	independent sports instructors
711512	independent stage managers
488490	independent truck driver to road transportation (except owner/operator)
322230	index and other die-cut cards, made from purchased cardboard
325999	India inks manufacturing
339920	Indian clubs, manufacturing
417230	indicating instruments and accessories merchant wholesalers
334512	indicator testers, turntable, manufacturing
334512	indicators, industrial process control type, manufacturing
335229	indirect water heaters and converters, electric, domestic, manufacturing
325189	indium chloride, manufacturing
814110	individual employing a care-giver
523910	individuals investing in financial contracts on own account
713120	indoor play areas
531120	indoor soccer dome facility rental
333990	induction heating equipment, industrial process type, manufacturing
335312	induction motors, electric, a.c., manufacturing
334410	inductors, electronic component type (e.g., chokes, coils, transformers), manufacturing
418410	industrial alcohol merchant wholesalers
339990	industrial and commercial sewing needles, manufacturing
238990	industrial and residential fencing, erecting
813910	industrial associations
812320	industrial bag cleaning service
314990	industrial belting reinforcement, cord and fabric, manufacturing
417230	industrial belting, hose and packing merchant wholesalers
236210	industrial building construction, by operative builders
236210	industrial building or plant construction, general contractors
419110	industrial chemicals, business-to-business (B2B) electronic markets, wholesale
238299	industrial communications equipment, installation
418410	industrial compound catalysts merchant wholesalers
335315	industrial controls (e.g., push button, selector switches and pilot), manufacturing

417230	industrial cranes merchant wholesalers
522299	industrial credit company
417230	industrial crushing machinery and equipment merchant wholesalers
541420	industrial design consulting services
541420	industrial design services
913910	industrial development assistance, local administration
522299	industrial development bank
541320	industrial development planning service (i.e., urban planning)
911910	industrial development programs, federal administration
912910	industrial development, trade and commerce, provincial administration
339910	industrial diamonds, cut and polished, manufacturing
335312	industrial electrical motor rebuilding
541330	industrial engineering services
339910	industrial engraving on precious metal, engraving (including laser) and etching precious jewellery
419110	industrial equipment (e.g., navigational, communications and electronic components), business-to-business (B2B) electronic markets, wholesale
811310	industrial equipment and machinery, repair and maintenance
417230	industrial equipment merchant wholesalers
561990	industrial equipment, contract operator
236210	industrial establishments (e.g., canneries, textiles or rubber factories) construction
417230	industrial fans merchant wholesalers
417230	industrial fittings merchant wholesalers
417230	industrial furnaces, kilns and ovens merchant wholesalers
315210	industrial garments, men's and boys', cut and sewn from material owned by others
315210	industrial garments, women's, misses' and girls', cut and sewn from materials owned by others
325120	industrial gas manufacturing
418410	industrial gases merchant wholesalers
419120	industrial gases, wholesale agents and brokers
417230	industrial heat exchange equipment merchant wholesalers
236210	industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors
813930	industrial labour unions
812330	industrial launderers
336510	industrial locomotives and parts, manufacturing
532490	industrial machinery and equipment, rental and leasing

419120	industrial machinery and equipment, wholesale agents and brokers
419110	industrial machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
335120	industrial mercury lighting fixtures, manufacturing
416110	industrial motor controls merchant wholesalers
333511	industrial moulds (except steel ingots), manufacturing
331511	industrial moulds for casting steel ingots, manufacturing
335120	industrial or institutional lighting fixtures, electric, manufacturing
417230	industrial paint spray equipment merchant wholesalers
531190	industrial park operating
561320	industrial personnel services (personnel suppliers)
417230	industrial pistons and valves merchant wholesalers
236210	industrial plant appurtenance construction, general contractors
334512	industrial process control instruments, manufacturing
238220	industrial process piping installation
325510	industrial product finishes and coatings (i.e., paint), manufacturing
417230	industrial pulverizing machinery and equipment merchant wholesalers
911310	industrial relations services, federal government
912210	industrial relations services, provincial government
541710	industrial research and development laboratories (except testing)
417930	industrial safety devices (e.g., first-aid kits, face and eye masks) merchant wholesalers
611690	industrial safety training
325999	industrial salt, manufacturing
418410	industrial salts merchant wholesalers
212323	industrial sand mining
333990	industrial scales, manufacturing
611510	industrial school, government (except corrective or reform school)
912120	industrial school, provincial government (reform school)
417230	industrial screening machinery and equipment merchant wholesalers
417230	industrial sewing machines merchant wholesalers
417230	industrial sewing thread merchant wholesalers
417230	industrial shelving merchant wholesalers
562210	industrial sludge disposal sites
417230	industrial stackers merchant wholesalers

417230	industrial storage batteries merchant wholesalers
541380	industrial testing laboratories
541420	industrial tool design services
417230	industrial tractors merchant wholesalers
417230	industrial trailers merchant wholesalers
811310	industrial truck (plant and warehouse), repair
333920	industrial truck cranes, manufacturing
532490	industrial truck rental and leasing
417230	industrial trucks (plant and warehouse) merchant wholesalers
333920	industrial trucks and tractors (plant and warehouse), manufacturing
332910	industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
812330	industrial uniform supply service
418410	industrial washing compounds merchant wholesalers
417230	industrial water pumps merchant wholesalers
417230	industrial wheels merchant wholesalers
315220	industrial work clothing, washable, men's and boys', cutting and sewing purchased fabric
315249	industrial work clothing, washable, women's, misses' and girls', cut and sewn from purchased fabrics
414130	industrial yarn merchant wholesalers
418410	industrial, heavy and household chemicals merchant wholesalers
417230	industrial, natural and crude diamonds merchant wholesalers
327214	industrial, technical and scientific glassware and glass products, pressed or blown, made in glass-making plants
411120	inedible beans merchant wholesalers
311611	inedible products (e.g., hides, skins, pulled wool, wool grease), produced in slaughtering plants
334511	inertial navigation systems, aeronautical, manufacturing
311420	infant and junior food, canning
448130	infants and toddlers clothing, retail
414110	infants' clothing merchant wholesalers
315210	infants' clothing, cut and sewn from materials owned by others
315241	infants' clothing, cut and sewn from purchased fabric
315190	infants' clothing, made in knitting mills
311515	infants' formulas, manufacturing
316210	infant's or children's footwear (except orthopedic extension shoes), manufacturing
448130	infants' wear stores, retail
911910	infectious diseases quarantine enforcement, federal administration
623110	infirmary, providing personal nursing care

336612	inflatable boats (except toy), heavy-duty, all materials, manufacturing
336612	inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing
333416	infloor radiant heat system, manufacturing
541514	information management system design services, computer
541619	information service, freight rate
541514	information technology (IT) consulting services done by consultants
335110	infra red lamps and lamp bulbs, manufacturing
334512	infrared analytical instruments, laboratory type, manufacturing
334511	infrared homing systems, aeronautical, manufacturing
334512	infrared instruments, industrial process type, manufacturing
335120	infrared lamp fixtures, manufacturing
333990	infrared ovens, industrial process type, manufacturing
334410	infrared sensors, solid state, manufacturing
331110	ingot, made in steel mills
331313	ingot, primary aluminum, manufacturing
238990	in-ground outdoor swimming pools, residential, construction
621390	inhalation therapists, registered
339110	inhalators (inhalation therapy equipment), surgical and medical, manufacturing
325999	inhibitors (e.g., corrosion, oxidation, polymerization), manufacturing
333246	injection moulding machinery for plastics, manufacturing
325610	ink eradicators, manufacturing
811210	ink jet cartridges, recycling (i.e., cleaning and re-filling)
333248	inking rollers, manufacturing
325910	inkjet cartridges, manufacturing
325999	inks (e.g., drawing, stamping, writing), manufacturing
114114	inland finfish fishing, freshwater
114114	inland fishing (i.e., gill netting, trap net, prairie jigging, pound netting, trolling), freshwater fish
316990	inner soles, leather, manufacturing
337910	inner spring mattresses, manufacturing
326210	inner tubes, manufacturing
721111	inns, furnishing food and lodging
325130	inorganic pigments (except carbon, bone and lamp black), manufacturing
334110	input/output equipment, computer, manufacturing
332619	insect screening, made from purchased wire
712115	insectaria or insectarium
115110	insecticide and weed spraying service, crops and plants

444220	insecticides and weed killers, retail
418390	insecticides merchant wholesalers
325320	insecticides, manufacturing
333519	inserts, cutting tool, manufacturing
114113	inshore or coastal finfish fishing, salt water
115110	inspection and grading of agricultural products (crop)
488390	inspection and weighing services connected to water transportation
488490	inspection or weighing service connected to truck transportation
811199	inspection service, automotive
811210	installation and repair of taxi instruments and signs
238220	installation of cooling towers and other industrial or commercial cooling equipment
238299	installation of engines and turbines in buildings, contractors
237990	installation of geomembrane containment liners for landfill
238310	installation of insulation (e.g., foam, glass fibre, cellulosic fibre, wool)
238310	installation of insulation panel or rigid boards (i.e., polystyrene or other foamed material for insulation)
238990	installation of interlocking brick (interlock) for streets or driveways
238990	installation of interlocking stone, driveways
238210	installation of invisible fence for pets
238210	installation of photovoltaics panels
561730	installation of ponds, fountains and waterfalls
238299	installation of speed changers in pumps stations
238350	installation of windows, wooden
711512	installing and dismantling concert stages, sound and lighting equipment, on a contract basis
238170	installing eavestroughs, gutters and downspouts
522220	installment sales finance company
311920	instant and herbal tea, manufacturing
311230	instant cereal beverage, manufacturing
323114	instant printing (i.e., quick printing)
611210	institute of marine technology, post-secondary
611210	institutes of technology (non-university)
236220	institutional building construction, by operative builders
236220	institutional buildings construction (e.g., educational buildings, hospitals, libraries)
337127	institutional display racks for merchandise, manufacturing
337127	institutional furniture (e.g., churches, schools, restaurants), manufacturing
454110	institutional pharmacies, off-site, exclusively on Internet
454110	institutional pharmacies, off-site, mail order

446110	institutional pharmacies, on-site
912120	institutions, correctional, provincial
316990	instrument cases, all materials, manufacturing
336320	instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing
334511	instrument landing system instrumentation, airborne or airport, manufacturing
333310	instrument lenses, manufacturing
334512	instrument panels, assembling using gauges made in the same establishment
335315	instrument relays, all types, manufacturing
332619	instrument springs, precision (except clock and watch), manufacturing
334410	instrument transformer, electronic, manufacturing
335311	instrument transformers (except portable), manufacturing
334512	instrumentation for reactor controls, auxiliary, manufacturing
334512	instruments (e.g., hematology, microbiology, immunology), manufacturing
334512	instruments for measuring electrical quantities, manufacturing
334512	instruments, laboratory analysis type, manufacturing
331317	insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants
335920	insulated coaxial cable, non-ferrous, manufacturing
335920	insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing
335920	insulated power cables, electric, manufacturing
331222	insulated steel cable capable of being used as a conductor, made in steel wire-drawing plants
332321	insulated windows, hermetically sealed, metal frame, manufacturing
335920	insulated wire and cable, made from purchased wire
416110	insulated wire merchant wholesalers
416110	insulated wire rope or cable merchant wholesalers
331317	insulated wire, cable and magnet wire, made in aluminum wire drawing plants
327990	insulating batts, fills or blankets, fibreglass, manufacturing
322299	insulating batts, fills or blankets, made from purchased paper
327120	insulating firebrick and shapes, clay, manufacturing
327215	insulating glass, sealed units, made from purchased glass

327214	insulating glass, sealed units, made in glass-making plants
321999	insulating materials, cork, manufacturing
325999	insulating oils, manufacturing
335920	insulating purchased copper wire and cable
326150	insulation and cushioning, foam plastics (except polystyrene), manufacturing
321216	insulation board, cellular fibre or hard pressed wood, manufacturing
238310	insulation installation (e.g., polystyrene foam, polystyrene, urethane)
444190	insulation material, building, retail
416390	insulation materials (e.g., fibreglass, mineral wool) merchant wholesalers
238310	insulation work (e.g., building, roof) contractors
335930	insulators, bakelite, manufacturing
335930	insulators, electrical (except glass and ceramic), manufacturing
327214	insulators, electrical, glass, made in glass-making plants
327215	insulators, electrical, made from purchased glass
335930	insulators, hard rubber, manufacturing (electric)
325410	insulin, manufacturing
524299	insurance advisory services
524210	insurance agents and brokers
813910	insurance association
524291	insurance claim adjusters
524210	insurance commercial, agents and brokers
911240	insurance commission, federal government
524299	insurance educational services
524122	insurance for private and commercial vehicles
524299	insurance information bureaus
524299	insurance inspection and investigation (except claims investigation), services
524291	insurance inspectors and adjusters
524210	insurance office, agents and brokers
621499	insurance physical examination service (except by physicians)
524299	insurance professional standards services
524299	insurance rate making services
524210	insurance sales and service, agents and brokers
524129	insurance, surety
323119	intaglio printing
334410	integrated microcircuits, manufacturing
311211	integrated mills which grind and process grain
562910	integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation
334410	integrated optical circuits (IOC), manufacturing

515110	integrated radio and television broadcasting system (primarily radio)
515120	integrated radio and television broadcasting system (primarily television)
512250	integrated record companies
512250	integrated record production and distribution
334512	integrated-circuit testers, manufacturing
334512	integrating electricity meters, manufacturing
334512	integrating meters, non-electric, manufacturing
562210	integrating the collection, treatment and disposal of waste
533110	intellectual property holders (except copyright)
813310	intellectually and developmentally disabled advocacy groups
334290	intercom systems and equipment, manufacturing
811210	intercommunication equipment, commercial, repair
811210	intercommunication equipment, household type, repair
238210	intercommunication systems, installation
419120	intercommunications equipment, wholesale agents and brokers
332410	intercooler shells, manufacturing
334410	interface cards (e.g., sound, video, controllers, network), manufacturing
333310	interferometers, manufacturing
913910	intergovernmental affairs, local administration
912910	intergovernmental affairs, provincial
416110	interior and exterior electrical construction materials merchant wholesalers
541410	interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces
541410	interior decorating consulting service
541410	interior decorators consulting service (except painters)
541410	interior design consulting services
541410	interior design services
541410	interior lighting consultants
416110	interior wire and cables merchant wholesalers
416110	interior wiring materials merchant wholesalers
313210	interlining fabrics, broad-woven (except wool, hair or similar animal fibre), weaving
313210	interlining fabrics, broad-woven, wool or hair, weaving
315990	interlinings, made from purchased fabric
623110	intermediate care facilities
522299	intermediate investment banks
334512	internal combustion engine analyzers (i.e., testing electrical characteristics), manufacturing

336410	internal combustion engines, aircraft, manufacturing
336310	internal combustion gasoline engines, automotive and truck, manufacturing
912910	international affairs, provincial administration
911410	international agency representation, federal
911420	international development assistance, federal government
911420	international development research services, federal
624230	international disaster or conflict refugee services
911410	international exchange services (scientific, academic), federal government
919110	international monetary fund, office in Canada
919110	international organization services
522299	international trade financing
454110	Internet auctions, retail
519130	Internet broadcasting (e.g., audio, radio)
519130	Internet broadcasting (e.g., television, video)
519130	Internet broadcasting, and web search portals
561430	Internet café (not serving food and beverages)
722511	Internet café combined with full-service restaurants
722512	Internet café combined with limited-service restaurant
511140	Internet domain registration services
541514	Internet page design services, custom
519130	Internet search portal and websites, operating
519130	Internet search portals, operating
519130	Internet search web sites
517310	Internet service provider (ISP), facilities-based
517911	Internet service provider (ISP), resale
519130	Internet sports sites
611310	Internet-based learning, universities
712190	interpretive centres, natural wonders
711120	interpretive dance companies
711512	interpretive dancers, independent
912910	interprovincial relations, provincial government
482114	interurban passenger railways
483213	intracoastal water transportation, freight
483213	intracoastal water transportation, passengers
339110	intrauterine devices, manufacturing
325410	intravenous (iv) solution preparations, manufacturing
453220	Inuit carvings, retail
533110	inventors, self-employed
561990	inventory computing service
541619	inventory planning and control management consulting services
561990	inventory taking service
311310	invert sugar, manufacturing

335312	inverter and rectifying equipment, industrial, manufacturing
335990	inverters, nonrotating, electrical, manufacturing
335312	inverters, rotating, electrical, manufacturing
561611	investigation services (except credit)
523930	investment advice counselling services, customized, fees paid by clients
523930	investment advisory services, customized, fees paid by clients
523110	investment banking
331529	investment castings, aluminum, unfinished, manufacturing
331529	investment castings, copper, unfinished, manufacturing
331529	investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
331514	investment castings, steel, unfinished, manufacturing
523910	investment clubs
523910	investment companies investing on own account
523920	investment companies, government
523910	investment companies, investing in financial contracts
522299	investment contract company branches
551113	investment holding companies
523930	investment research, customized, fees paid by clients
526914	investments in Canadian or foreign money market funds
811490	invisible mending, textiles and clothing
325189	iodides, manufacturing
325189	iodine, crude or resublimed, manufacturing
334512	ion chambers, manufacturing
325210	ion exchange resins, manufacturing
325210	ionomer resins, manufacturing
325190	ionone, manufacturing
331490	iridium bar, sheet, strip and tubing, made from purchased metal or scrap
331410	iridium smelting and primary refining
331490	iridium, recovering from scrap and/or alloying purchased metals
212210	iron agglomerate and pellet production
416210	iron and steel bearing piles merchant wholesalers
416210	iron and steel flat products merchant wholesalers
416210	iron and steel in primary forms and shapes merchant wholesalers
416210	iron and steel primary forms and structural shapes merchant wholesalers
419120	iron and steel primary forms and structural shapes, agents and brokers
416210	iron and steel products, castings and forgings merchant wholesalers

416210	iron and steel rough castings merchant wholesalers
418110	iron and steel scrap merchant wholesalers
416210	iron and steel semifinished products merchant wholesalers
416210	iron and steel structural shapes merchant wholesalers
416210	iron and steel tubing merchant wholesalers
416210	iron and steel wire merchant wholesalers
325130	iron based pigments, manufacturing
331221	iron basic shapes (except pipe, tube or wire), made from purchased iron
331511	iron castings, unfinished, manufacturing
212210	iron concentrates, mining
332113	iron forgings, unfinished, made from purchased iron
332113	iron or steel semifinished shapes, manufacturing
212210	iron ore dressing (beneficiation) plants
418920	iron ore merchant wholesalers
213117	iron ore mine diamond drilling, contract services
213119	iron ore mine shaft sinking, contract services
212210	iron ore mining
331110	iron ore recovery from open hearth slag
416210	iron pipe merchant wholesalers
331110	iron sinter, made in steel mills
325189	iron sulphate, manufacturing
238120	iron work, structural, contractors
335229	ironers and mangles, household type, manufacturing
314120	ironing board pads, made from purchased fabrics or felts
332999	ironing boards, metal, manufacturing
321999	ironing boards, wood, manufacturing
335210	irons, electric, manufacturing
334512	irradiation apparatus and tubes (e.g., industrial, medical diagnostic, medical therapeutic, research, scientific), manufacturing
334512	irradiation equipment (X-ray, gamma ray, beta ray), manufacturing
115110	irradiation of fruits and vegetables
913910	irrigation districts, nonoperating
417110	irrigation equipment merchant wholesalers
333110	irrigation equipment, agricultural, manufacturing
327330	irrigation pipe, concrete, manufacturing
332329	irrigation pipe, sheet metal, manufacturing
237110	irrigation project, construction
221310	irrigation system operation
325110	isobutene, made from refined petroleum or natural gas liquids
325210	isobutylene resins, manufacturing
325210	isocyanate rubber, manufacturing
325190	isocyanates, manufacturing
622310	isolation hospital

335311	isolation transformers, manufacturing
325210	isoprene rubber, manufacturing
325110	isoprene, made from refined petroleum or natural gas liquids
325190	isopropyl alcohol, manufacturing

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335210	jackets for circulating type water heaters, manufacturing
315249	jackets, girls', cut and sewn from purchased fabric
332319	jackets, industrial, fabricated metal plate, manufacturing
315220	jackets, jeans, men's and boys', cut and sewn from purchased fabric
315281	jackets, leather (except welders') or sheepskin-lined, men's and boys', manufacturing
315281	jackets, leather or sheepskin-lined, women's and misses, manufacturing
315220	jackets, lumber, men's and boys', cut and sewn from purchased fabric
315210	jackets, men's and boys', cut and sewn from materials owned by others
315190	jackets, men's and boys', made in knitting mills
448199	jackets, men's and boys', retail
315220	jackets, non-tailored work, men's and boys', cut and sewn from purchased fabric
315249	jackets, non-tailored, women's and misses', cut and sewn from purchased fabric
315220	jackets, service apparel (e.g., laboratory, medical), men's and boys', cut and sewn from purchased fabric
315249	jackets, service apparel (e.g., laboratory, medical), women's, misses' and girls', cut and sewn from purchased fabric
315220	jackets, ski, men's and boys', cut and sewn from purchased fabric
315249	jackets, ski, women's and misses', cut and sewn from purchased fabric
315249	jackets, tailored (except fur, leather, sheepskin-lined), girls', cut and sewn from purchased fabric
315220	jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric
315249	jackets, tailored (except fur, leather, sheepskin-lined), women's and misses', cut and sewn from purchased fabric
316990	jackets, welders', leather, manufacturing
315190	jackets, women's and girls', made in knitting mills
315210	jackets, women's, misses' and girls', cut and sewn from materials owned by others

333120	jackhammers, manufacturing
332210	jacks (except hydraulic and pneumatic), manufacturing
332210	jacks (screw and ratchet), motor vehicle, manufacturing
333990	jacks, hydraulic and pneumatic, manufacturing
333120	jacks, mud, manufacturing
333248	jacquard card cutting machinery, manufacturing
313210	jacquard fabrics, broad-woven, weaving
212398	jade mining
913120	jail, local
561210	jails and correctional facilities, support services to operations
912120	jails, provincial government
332321	jalousies, metal, manufacturing
444190	jalousies, retail
321911	jalousies, wood frame, manufacturing
413190	jams, jellies and marmalades merchant wholesalers
417920	janitorial machinery and equipment merchant wholesalers
561722	janitorial services
561722	janitorial services (except window cleaning)
561722	janitorial work
417920	janitors' supplies merchant wholesalers
332810	japanning metals and metal products, for the trade
325510	japans, manufacturing
326290	jar rings, rubber, manufacturing
326198	jars, plastics, manufacturing
711120	jazz dance companies
711512	jazz dancers, independent
711130	jazz music artist, independent
711130	jazz music groups
315220	jean-cut casual slacks, men's and boys', cut and sewn from purchased fabric
315249	jean-cut casual slacks, women's and misses', cut and sewn from purchased fabric
448140	jeans stores, retail
315249	jeans, girls', cut and sewn from purchased fabric
315241	jeans, infants', cut and sewn from purchased fabric
315210	jeans, men's and boys', cut and sewn from materials owned by others
315220	jeans, men's and boys', cut and sewn from purchased fabric
315249	jeans, women's and misses', cut and sewn from purchased fabric
315210	jeans, women's, misses' and girls', cut and sewn from materials owned by others
311340	jelly candies, manufacturing
311990	jelly powders, manufacturing
315190	jerseys, made in knitting mills

315220	jerseys, men's and boys', cut and sewn from purchased fabric
315249	jerseys, women's and misses', cut and sewn from purchased fabric
336410	jet assisted takeoff devices (JATO), manufacturing
711214	jet car race tracks, operation of
324110	jet fuels, made in petroleum refineries
336410	jet propulsion and internal combustion engines and parts, aircraft, manufacturing
332999	jet propulsion projectiles (except guided missiles), manufacturing
237990	jetty construction, general contractors
339910	jewel bearings, synthetic, manufacturing
339910	jewel cutting, drilling, polishing, recutting, or setting, manufacturing
339910	jewel preparing, for instruments, tools, watches, and jewellery, manufacturing
339910	jewel settings and mountings, manufacturing
339910	jewel settings and mountings, precious metal, manufacturing
339910	jewellers' findings and materials, manufacturing
332210	jewellers' hand tools, non-powered, manufacturing
339910	jewellery and silverware, metal embossing or filigreeing for the trade
419120	jewellery and watch, wholesale agents and brokers
541990	jewellery appraisal and evaluation, service
418990	jewellery boxes merchant wholesalers
339910	jewellery boxes or cases, precious metal, manufacturing
541490	jewellery design services
414410	jewellery diamonds merchant wholesalers
339910	jewellery engraving, chasing or etching for the trade
414410	jewellery imitation stones and pearls merchant wholesalers
414410	jewellery merchant wholesalers
339910	jewellery parts, unassembled, manufacturing
811490	jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment
339910	jewellery soldering or polishing, for the trade, manufacturing
448310	jewellery stores
339910	jewellery, made of precious metal or precious or semiprecious stones, manufacturing
454110	jewellery, mail order, retail
454110	jewellery, mail order, retail
339910	jewellery, natural or cultured pearls, manufacturing
339910	jewellery, plastic, manufacturing
448310	jewellery, precious stones and precious metals (including custom made), retail
453310	jewellery, used, retail

333245	jig saws, woodworking type, stationary, manufacturing
333519	jigs (e.g., inspection, gauging, checking), manufacturing
333519	jigs and fixtures, for use with machine tools, manufacturing
417230	jigs merchant wholesalers
323119	job printing, lithographic and offset (except quick)
711213	jockeys, horse racing
339920	jogging machines, manufacturing
315220	jogging or sweat suits, men's and boys', cut and sewn from purchased fabric
315249	jogging suits, girls', cut and sewn from purchased fabric
315249	jogging suits, women's and misses', cut and sewn from purchased fabric
325520	joint compounds (except gypsum-based), manufacturing
327420	joint compounds, gypsum-based, manufacturing
333245	jointers, woodworking, manufacturing
333619	joints, swivel (except motor vehicle and aircraft), manufacturing
333619	joints, universal (except motor vehicle and aircraft), manufacturing
327390	joists, girders and beams, prestressed concrete, manufacturing
332319	joists, open web steel, long-span series, manufacturing
332329	joists, sheet metal, manufacturing
453220	joke shops
711513	journalists, print, independent
711512	journalists, radio and television, independent
323119	journals and magazines, trade, printing without publishing
323119	journals, scholarly, printing without publishing
334110	joystick devices, manufacturing
611620	judo and jiu-jitsu instruction
333248	juice extractors, fruit and vegetable (i.e., food manufacturing type), manufacturing
311520	juice pops, frozen, manufacturing
311420	juice, fruit or vegetable, fresh, manufacturing
335210	juicers, electric, domestic, manufacturing
713999	juke box, concession operators in facilities owned by others
334310	jukeboxes, manufacturing
315249	jumpsuits, girls', cut and sewn from purchased fabric
315249	jumpsuits, women's and misses', cut and sewn from purchased fabric
335930	junction boxes and covers, electrical, manufacturing
813910	junior chambers of commerce
611210	junior colleges
541190	jury consulting services
313210	jute fabrics, broad-woven, weaving

623999	juvenile correctional homes
913110	juvenile courts
337126	juvenile furniture, metal, manufacturing
337126	juvenile furniture, rattan and reed, manufacturing
337121	juvenile furniture, upholstered on wood frames (except convertible bed), manufacturing
337123	juvenile furniture, wood (except upholstered), manufacturing
511120	juvenile magazines and periodicals, publishing and printing combined
511120	juvenile magazines and periodicals, publishing or publisher

K

111219	kale farming, field, bedding plant and seed production
212326	kaolin mining
334310	karaoke machines, manufacturing
713999	karaoke room rental
611620	karate school
327420	keene's cement, manufacturing
332439	kegs, light gauge metal, manufacturing
321920	kegs, wood, coopered, manufacturing
311119	kelp meal and pellets, for use as animal feed, manufacturing
325410	kelp processing (i.e., for medicinal use)
334512	kelvin or wheatstone bridges (i.e., electrical measuring instruments), manufacturing
112999	kennels, breeding and raising stock (i.e., dogs and cats) for sale
212398	kernite mining
211110	kerogen processing
335120	kerosene lamps, manufacturing
412110	kerosene merchant wholesalers
333416	kerosene space heaters, manufacturing
324110	kerosene, made in petroleum refineries
311420	ketchup, manufacturing
335210	kettles, electric, manufacturing
332420	kettles, heavy gauge metal, manufacturing
332510	key blanks, manufacturing
316990	key cases (except metal), manufacturing
333519	key cutting machines, manufacturing
811490	key duplicating service
332619	key rings, made from purchased wire
339990	keyboard instruments and parts (e.g., piano hammers, concertinas, pianos, organs), manufacturing
417310	keying equipment merchant wholesalers
336320	keyless entry systems, automotive, truck and bus, manufacturing
334210	keysets, telephone, manufacturing
621499	kidney (renal, hemodialysis) dialysis centres

313310	kier bleaching, continuous machine, for the trade
321999	kiln drying of lumber
327120	kiln furniture, clay, manufacturing
333990	kilns (except cement, chemical, wood), manufacturing
333248	kilns (i.e., cement, wood, chemical), manufacturing
611110	kindergartens
334512	kinematic test and measuring equipment, manufacturing
621390	kinesiologists' office
621340	kinesiology (human kinetics), provides the analysis, preservation and enhancement of human movement
336211	kit car bodies, manufacturing
561910	kit packaging services
443143	kitchen appliances, household, retail
419120	kitchen appliances, wholesale agents and brokers
327110	kitchen articles, coarse earthenware, manufacturing
419120	kitchen cabinet units (to be built-in), wholesale agents and brokers
337110	kitchen cabinets (except free standing), wood, manufacturing
238350	kitchen cabinets and counters, constructed on site
238350	kitchen cabinets and counters, prefabricated wood, installation only
337110	kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined
238350	kitchen cabinets, installation
337110	kitchen cabinets, wood (except free standing), custom made, manufacturing
337110	kitchen counter tops, manufacturing
325610	kitchen degreasing and cleaning preparations, manufacturing
332210	kitchen equipment for cafeterias, restaurants, manufacturing
414390	kitchen furniture merchant wholesalers
442110	kitchen furniture, household, retail
337123	kitchen furniture, wood, manufacturing
238220	kitchen sinks and hardware, installation
414390	kitchen tools and utensils (except precious metal flatware) merchant wholesalers
332210	kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing
332210	kitchen utensils (except cutting type), fabricated metal, manufacturing
326198	kitchen utensils, plastic, manufacturing
238390	kitchens, custom metal counters and cabinets, installation
321999	kitchenware (e.g., utensils, rolling pins), wood, manufacturing

414390	kitchenware (except earthen) merchant wholesalers
442298	kitchenware stores, retail
327110	kitchenware, china, earthenware, pottery or stoneware, manufacturing
327110	kitchenware, commercial and household type, vitreous china, manufacturing
327110	kitchenware, semivitreous earthenware, manufacturing
451120	kite (toy) stores, retail
339930	kites, manufacturing
813410	Kiwanis club
334410	klystron tubes, manufacturing
314910	knapsacks (e.g., backpacks, book bags), manufacturing
315220	knickers, men's and boys', cut and sewn from purchased fabric
315249	knickers, women's and misses', cut and sewn from purchased fabric
332210	knife blanks, manufacturing
335210	knife sharpeners, electric, manufacturing
335315	knife switches, electric, manufacturing
813410	knights of Columbus
414130	knit fabrics merchant wholesalers
315990	knit gloves, made from purchased fabric
414110	knit wear merchant wholesalers
448199	knit wear, ladies', retail
313110	knitting and crochet thread, manufacturing
313240	knitting and finishing flat (warp) fabric
313240	knitting flat (warp) fabric
315110	knitting hosiery, on a contract basis
333248	knitting machinery, manufacturing
315190	knitting men's and boys' clothing (except hosiery), on a contract basis
313240	knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere
313240	knitting textile products (except apparel), made elsewhere
315190	knitting women's and girls' clothing (except hosiery), on a contract basis
451130	knitting yarn and accessories, retail
414130	knitting yarns merchant wholesalers
335210	knives, electric, domestic, manufacturing
332210	knives, machine (except metal cutting), manufacturing
332210	knives, shear (metalworking), manufacturing
321999	knobs, wood, manufacturing
333248	knot tying machinery, textile, manufacturing
333519	knurling machines, manufacturing
322121	kraft paper stock, manufacturing
212326	kyanite mining

L

339940	label making equipment, hand-held, manufacturing

333990	labelling (i.e., packaging machinery), manufacturing
561910	labelling or imprinting of packages
561910	labelling services
313310	labels, cotton, printing, for the trade
322220	labels, gummed, made from purchased paper
323119	labels, printing on a job-order basis
313220	labels, weaving
621510	laboratories, biological, medical, X-ray (picture and treatment)
621510	laboratories, combined medical and radiological
541710	laboratories, physical research and development
541380	laboratories, product testing
334512	laboratory analytical instruments (except optical), manufacturing
311119	laboratory animal feeds, manufacturing
112999	laboratory animal production (e.g., rats, mice, guinea pigs)
315220	laboratory coats, men's and boys', cut and sewn from purchased fabric
315249	laboratory coats, women's, misses' and girls', cut and sewn from purchased fabric
417930	laboratory equipment (except medical or dental) merchant wholesalers
417930	laboratory equipment merchant wholesalers
333990	laboratory furnaces, manufacturing
337127	laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing
238390	laboratory furniture and equipment, installation
327214	laboratory glassware (e.g., beakers, test tubes, vials), made in glass-making plants
327215	laboratory glassware (e.g., test tubes, vials, beakers), made from purchased glass
811210	laboratory instrument (except electric) repair
417930	laboratory instruments and apparatus merchant wholesalers
621510	laboratory services, medical
334512	laboratory standards testing equipment (e.g., capacitance, electrical resistance, inductance), manufacturing
541380	laboratory testing service (except clinical and veterinary)
333990	laboratory type equipment (e.g., furnaces, centrifuges), manufacturing
561320	labour pool services (personnel suppliers)
561320	labour pools (except farm labour)
911310	labour relations board, federal government
541612	labour relations consulting services
813930	labour unions
333248	lace and net machinery, manufacturing
414130	lace fabrics merchant wholesalers
313240	lace products (except clothing), made in lace mills

314990	lace, burnt-out, manufacturing
313240	lace, manufacturing
316990	laces (e.g., shoe), leather, manufacturing
313220	laces (e.g., shoe), textile, manufacturing
332810	lacquering metals and metal products
713991	lacrosse clubs
339920	lacrosse equipment, manufacturing
325190	lactic acid, manufacturing
311515	lactose, manufacturing
332999	ladder jacks, metal, manufacturing
321999	ladder jacks, wood, manufacturing
321919	ladder rounds or rungs, hardwood, manufacturing
416330	ladders merchant wholesalers
326198	ladders, fibreglass, manufacturing
332329	ladders, for permanent installation, metal, manufacturing
332999	ladders, portable, metal, manufacturing
321999	ladders, wood, manufacturing
448120	ladies clothing, retail
448120	ladies' fashions, retail
448120	ladies' ready to wear shop
448210	ladies' shoes, retail
448199	ladies' sportswear, retail
448120	ladies' wear, retail
332319	ladle bails, fabricated metal plate, manufacturing
332319	ladles, fabricated metal plate, manufacturing
312120	lager, porter, stout, ale, brewing
237110	lagoons, sewage treatment construction
483213	lake (except Great Lakes) transportation (except ferries), passengers
483213	lake (except Great Lakes) transportation of freight (except ferries)
325130	lakes (i.e., organic pigments), manufacturing
413160	lamb (except frozen packaged) merchant wholesalers
112410	lamb or sheep farming
112991	lamb, pork, chicken, goats and horses, farming
322220	laminated gift wrap, made from purchased paper
327215	laminated glass, made from purchased glass
327214	laminated glass, made in glass-making plants
335311	laminated magnetic cores, manufacturing
321216	laminated particle board (except plywood), manufacturing
321215	laminated veneer lumber (LVL), manufacturing
322220	laminates consisting entirely of materials other than paper, such as plastic film and aluminum foil
333245	laminating and gluing machines, woodworking, manufacturing
322220	laminating purchased foil and paper for packaging uses, foil as primary component

322220	laminating purchased paper for non-packaging applications
322220	laminating purchased paper for packaging applications
322220	laminating purchased paperboard
313320	laminating purchased textile fabrics
313320	laminating textile fabrics, for the trade
335311	laminations for transformers, manufacturing
335120	lamp (fixture) holders, manufacturing
442298	lamp and lighting fixture stores selling to other business but also selling to household consumers
335311	lamp ballasts, manufacturing
327110	lamp bases, pottery, manufacturing
325189	lamp black, manufacturing
416110	lamp bulbs merchant wholesalers
332619	lamp frames, wire, made from purchased wire
332329	lamp posts, metal, manufacturing
335120	lamp shades (except glass, plastic), manufacturing
327215	lamp shades, made from purchased glass
326198	lamp shades, plastics, manufacturing
335930	lamp sockets and receptacles (i.e., electric wiring devices), manufacturing
335120	lamp, office, manufacturing
335110	lamp, photoflash or photoflood, manufacturing
335120	lamps and lamp parts (except electric), manufacturing
335120	lamps and lanterns, gasoline, manufacturing
416110	lamps and lighting fixtures (e.g., floor, boudoir, desk, overhead, etc.) merchant wholesalers
442298	lamps and lighting fixtures, electric, retail
335110	lamps, mercury vapour, manufacturing
334512	lamps, X-ray, manufacturing
812320	lampshades, textile material, cleaning and repairing of
237210	land (except cemeteries) subdividers
237210	land acquisition, assembling and developing
531390	land agent or land man (right-of-way acquisition)
912910	land and farm development programs, provincial
541190	land and/or title search, service
238910	land clearing, contractors
237990	land drainage contractor
238910	land levelling, irrigation, contractors
333110	land preparation machinery, agricultural, manufacturing
237210	land servicing (hydro, sewer and water) and land subdivision
523910	land speculation
611210	land surveying institutes
541370	land surveying services (except geophysical)
541320	land use planning services

332319	landing mats, aircraft, metal, manufacturing
336410	landing skis and tracks, aircraft, manufacturing
531120	landlords of commercial and industrial buildings
913110	landlord-tenant courts
531390	landman or land agent (mineral rights acquisition agent), independent
531390	landman services
561730	landscape contractors
541320	landscape planning services
561730	landscape services
541720	language research and development services
611630	language schools
541930	language translation services
335120	lanterns, electric, gas, carbide, kerosene, and gasoline, manufacturing
414410	lapel pins merchant wholesalers
417230	lapidary equipment merchant wholesalers
451120	lapidary supplies, retail
339910	lapidary work
334110	laptop computers, manufacturing
311611	lard and tallow produced in slaughtering plants
413160	lard merchant wholesalers
311614	lard, made from purchased fat
333519	laser boring, drilling and milling machines, metalworking, manufacturing
621110	laser cosmetic clinic
334410	laser diodes, manufacturing
334610	laser disks, pre-recorded video, mass-reproducing
334512	laser equipment, electromedical, manufacturing
621110	laser eye surgery clinic
417920	laser light equipment merchant wholesalers
711512	laser show services
334512	laser systems and equipment, medical, manufacturing
713992	laser tag facilities
333990	laser welding equipment, manufacturing
316990	lashes (i.e., whips), manufacturing
326290	latex foam rubber, manufacturing
325510	latex paints (i.e., water-based), manufacturing
325210	latex rubber, synthetic, manufacturing
332329	lath, expanded metal, manufacturing
327420	lath, gypsum, manufacturing
321111	lath, made from logs or bolts
321919	lath, wood, made by resawing purchased lumber
333519	lathes, metal cutting, manufacturing
333245	lathes, woodworking type, manufacturing
812330	laundered mat and rug supply service
812320	laundresses, own account
812310	laundromat

812320	laundry and drycleaning agents
314910	laundry bags, made from purchased woven or knitted materials
325610	laundry bleaches, formulated for household use, manufacturing
333920	laundry carts, manufacturing
812320	laundry collecting and distributing outlets operated by power laundries
333310	laundry extractors, manufacturing
332439	laundry hampers, light gauge metal, manufacturing
333310	laundry machinery and equipment (except household type), manufacturing
417920	laundry machinery and equipment merchant wholesalers
335229	laundry machinery, household (including coin-operated), manufacturing
314990	laundry nets, made from purchased materials
812320	laundry pick-up and delivery station (except operated by laundries)
812320	laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants
418410	laundry soap, chips and powder merchant wholesalers
325610	laundry soap, chips and powder, manufacturing
418410	laundry starch merchant wholesalers
325610	laundry starches, manufacturing
416120	laundry tubs merchant wholesalers
326191	laundry tubs, plastics, manufacturing
325190	lauric acid esters and amines, manufacturing
332999	lavatories, metal, manufacturing
327110	lavatories, vitreous china, manufacturing
541110	law firm
541110	law offices
611310	law schools
813920	law society
811411	lawn and garden equipment, repair service (without retail sales of new equipment)
332210	lawn and garden hand tools, non-powered, manufacturing
444220	lawn and garden ornaments and supplies, retail
333110	lawn and garden powered hand tools (i.e., hedge and edge trimmers), manufacturing
333110	lawn and garden powered tractors and lawn mowers, manufacturing
333110	lawn and garden type machinery (e.g., seeders, spreaders, tillers), manufacturing
713991	lawn bowling clubs
418390	lawn care chemical products merchant wholesalers
561730	lawn care services
561730	lawn fertilizing services

337126	lawn furniture (except wood, metal, stone and concrete), manufacturing
414390	lawn furniture merchant wholesalers
337126	lawn furniture, metal, manufacturing
417110	lawn machinery and equipment merchant wholesalers
332210	lawn mowers, non-powered, manufacturing
561730	lawn mowing services
561730	lawn seeding services
561730	lawn spraying services
238220	lawn sprinkler system installation, contractors
541110	lawyers, private practice
325410	laxative preparations, manufacturing
414510	laxatives merchant wholesalers
326121	lay flat tubing, plastics, manufacturing
541410	layouts-office, factory (designers, interior)
212291	leaching of uranium or radium ore at mine site
335910	lead acid storage batteries, manufacturing
331490	lead and lead alloy bar, sheet, strip and tubing, made from purchased metal or scrap
416210	lead and zinc fabricated basic products merchant wholesalers
325320	lead arsenate insecticides, manufacturing
325130	lead based pigments, manufacturing
331529	lead castings (except die-castings), unfinished, manufacturing
212231	lead concentrates
331523	lead die-castings, unfinished, manufacturing
332999	lead foil, made from purchased foil
238390	lead lining walls for X-ray room, contractor
416210	lead merchant wholesalers
418920	lead ore merchant wholesalers
212231	lead ore milling
325189	lead oxides (except pigments), manufacturing
562910	lead paint removal contractors
325130	lead pigments, manufacturing
416210	lead primary forms and basic shapes merchant wholesalers
331490	lead rolling, drawing or extruding, purchased metal or scrap
325189	lead silicate, manufacturing
331410	lead smelting and primary refining
327990	lead, black (i.e., natural graphite), ground, refined or blended, manufacturing
331490	lead, recovering from scrap and/or alloying purchased metals
212231	lead, zinc and lead-zinc ore, beneficiating and mining
335110	lead-in wires, electric lamp, made from purchased wire, manufacturing
212231	lead-zinc ore mining
113210	leaf collecting
332210	leaf skimmers and rakes, swimming pool, non-powered, manufacturing

112910	leafcutter bees raising
919110	league of Arab states
813920	learned societies
541720	learning disability research and development services
532280	lease and maintenance of aquariums
532490	lease and rent air compressor units
532410	lease semi-mobile cranes (without operator)
316990	leashes or collars for dog, manufacturing
532210	leasing and renting mobile charging kiosk
531120	leasing non-residential buildings
531120	leasing of commercial space
518210	leasing of computer time
532490	leasing of industrial machinery and equipment
531111	leasing of residential buildings
713110	leasing space to others on a concession basis
522220	leasing, in combination with sales financing
448199	leather (including suede) clothing stores
418990	leather and cut stock merchant wholesalers
417230	leather belting, packing merchant wholesalers
315281	leather clothing (e.g., capes, coats, hats, jackets), children's, manufacturing
315210	leather clothing, men's and boys', cut and sewn from material owned by others
315210	leather clothing, women's and misses' and girls', cut and sewn from materials owned by others
315281	leather coats (jackets) for men's and boys', manufacturing
315281	leather coats (jackets) for women's and misses', manufacturing
316110	leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis
316990	leather cut stock, boot and shoe, manufacturing
325610	leather finishing assistants, manufacturing
316210	leather footwear, manufacturing
812320	leather garments cleaning
339990	leather gasket, packing and sealing devices (e.g., oil seals, grease retainers, washers, etc.), manufacturing
315990	leather gloves and mittens (except athletic), manufacturing
315990	leather gloves, manufacturing
418990	leather goods (except footwear) merchant wholesalers
811430	leather goods repair shops
316990	leather goods, small personal (e.g., coin purses, eyeglass cases, key cases), manufacturing
316990	leather handbags and purses, manufacturing
316990	leather handicrafts, manufacturing
316990	leather luggage, manufacturing

316210	leather shoes, women's, manufacturing
316110	leather tanning, currying and finishing
316990	leather welting, manufacturing
333248	leather working machinery, manufacturing
313320	leather, artificial, made from purchased fabric
322220	leatherboard (i.e., paperboard-based), made from purchased paperboard
322130	leatherboard (i.e., paperboard-based), manufacturing
311990	leavening compounds, manufacturing
311225	lecithin, made from purchased oils
711512	lecturers, independent
111219	leek farming, field, bedding plant and seed production
315110	leg warmers, manufacturing
541110	legal aid services
541690	legal information consultant (advice to the general public)
524129	legal insurance
919110	legation services, foreign government in Canada
315241	leggings, infants', cut and sewn from purchased fabric
315110	leggings, knitting
315249	leggings, women's, misses' and girls', cut and sewn from purchased fabric
912910	legislative assemblies, provincial government
111130	legume (forage) farming
111130	leguminous crop plant (e.g., dry peas, beans, lentils, dry pulses) growing
111320	lemon groves
325999	lemon oil, manufacturing
313210	leno fabrics, broad-woven, weaving
327215	lens blanks, optical and ophthalmic, made from purchased glass
327214	lens blanks, optical and ophthalmic, made in glass-making plants
326198	lens blanks, optical and ophthalmic, plastics, manufacturing
339110	lens coating, ophthalmic, manufacturing
333310	lens grinding, mounting, polishing and coating (except ophthalmic)
339110	lens grinding, ophthalmic (except in retail stores)
333310	lenses (e.g., photographic, camera, projection), manufacturing
333310	lenses (except ophthalmic), manufacturing
315190	leotards (one-piece, tight-fitting garment that covers the torso like those worn by dancers), made in knitting mills
315249	leotards, women's, misses' and girls', cut and sewn from purchased fabric
212398	lepidolite mining
531120	lessors of piers, docks and associated buildings and facilities
531190	lessors of railroad property

531111	lessors of residential buildings and dwellings (except social housing)
492110	letter delivery, private (air)
491110	letter delivery, private (except air)
333310	letter folding, stuffing and sealing machines, manufacturing
333519	letter pins (e.g., gauging, measuring), manufacturing
453999	lettering and designing of monuments, retail
339940	lettering instruments, artists', manufacturing
541899	lettering services, door and window
323120	letterpress plate preparation services
323119	letterpress printing
323119	letterpress printing (except manifold business forms, textile fabrics)
333248	letterpress printing presses, manufacturing
339950	letters and numerals (except wood and paper), for signs, manufacturing
339950	letters and numerals, plastic, manufacturing
322230	letters, die-cut, made from purchased cardboard
237990	levee and jetty construction, general contractors
334512	level and bulk measuring instruments, industrial process type, manufacturing
334512	level gauges, radiation type, manufacturing
334512	levels and tapes, surveying, manufacturing
332210	levels, carpenters', manufacturing
524129	liability insurance
524122	liability insurance and vehicle loss or damage insurance
911910	liability insurance service (non-commercial), federal administration
519121	libraries (e.g., reference, lending, public)
519121	libraries (except motion picture and video tape stock footage)
512190	libraries, video tape, stock footage
337127	library furniture, manufacturing
912910	license plate issuer (government office), provincial government
912910	licensing and inspection of utilities, provincial
913910	licensing and permit for retail trade, local
332118	lids, jar, metal, stamping
561611	lie detection service
334512	lie detectors, manufacturing
912910	lieutenant-governor's office, provincial government
524210	life and health insurance, agents and brokers
524210	life disability group general insurance, agents and brokers
524210	life insurance agency
524210	life insurance and annuities, agents and brokers
524210	life insurance broker
526989	life insurance funds (self insurance) solely for the benefit of the sponsor, firm, it's employees or members

339110	life jackets, inflatable, manufacturing
339110	life preservers, inflatable, manufacturing
524131	life reinsurance carriers
524210	life, accident and sickness insurance, agents and brokers
524210	life, health, travel insurance, agents and brokers
561320	lifeguard supply service
611690	lifeguard training
339110	lifejackets, plastics, manufacturing
446199	lift devices for homes and automobiles for persons with disabilities, retail
417230	lift trucks merchant wholesalers
333248	light bulb and tube (i.e., electric lamp) making machinery, manufacturing
334410	light emitting diodes (led), manufacturing
236210	light industrial buildings or manufacturing plants, construction
333310	light meters, photographic, manufacturing
336510	light rail cars and equipment, manufacturing
237990	light rail system construction
485110	light rail systems
334511	light reconnaissance and surveillance systems and equipment, manufacturing
334512	light responsive appliance controls, manufacturing
332329	light standards, metal, manufacturing
336110	light utility trucks, assembling on chassis of own manufacture
488390	lighter (lighterage) operation services (e.g., unloading services, cargo or personnel, ship to shore)
325999	lighter fluids (e.g., charcoal, cigarette), manufacturing
339990	lighters, cigar and cigarette (except precious metal and motor vehicle), manufacturing
488310	lighthouse operation
335990	lighting and welding carbons, manufacturing
444190	lighting fixture stores
335120	lighting fixtures, airport, runway, approach, taxi and ramp, manufacturing
419110	lighting fixtures, residential, commercial and industrial, business-to-business (B2B) electronic markets, wholesale
336320	lighting fixtures, vehicular, manufacturing
561799	lighting maintenance service (e.g., bulb and fuse replacement and cleaning)
238210	lighting systems, electric, installation
711512	lighting technicians, theatrical, independent
335311	lighting transformers, fluorescent, manufacturing
335311	lighting transformers, street and airport, manufacturing
416110	lightning arresters merchant wholesalers
335930	lightning arrestors and coils, manufacturing
238299	lightning protection equipment contractor

335930	lightning protection equipment, manufacturing
238299	lightning rods and conductors, installation
335930	lightning rods, manufacturing
335120	lights, yard, electric, manufacturing
325210	lignin plastics, manufacturing
324190	lignite coal fuel briquettes, manufacturing
212116	lignite coal preparation plants
212116	lignite mining
327410	lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing
416390	lime (except agricultural) merchant wholesalers
444190	lime and plaster dealers, retail
111320	lime groves
327410	lime manufacturing
325999	lime oil, manufacturing
212315	lime rock, ground, mining
115110	lime spreading service, agricultural
325320	lime sulphur fungicides, manufacturing
212315	limestone crushing, on contract
212315	limestone cutting (quarrying)
416390	limestone merchant wholesalers
334512	limit controls (e.g., air-conditioning, appliance, heating), manufacturing
721112	limited complementary services and amenities
511190	limited edition art prints, publishing
722512	limited-service restaurant
722512	limited-service restaurant, licensed
811121	limousine conversion on a custom basis
485320	limousine service (except scheduled)
485990	limousine service to airports or stations, scheduled
325320	lindane pesticides, manufacturing
334512	line or limit controls for electric heat, manufacturing
331210	line pipe for oil or gas, made from purchased steel
561730	line slash (rights-of-way) maintenance
238910	line slashing or cutting (except maintenance)
335311	line voltage regulators, manufacturing
334512	linear counters, manufacturing
325220	linear esters fibres and filaments, manufacturing
339110	linemen's safety belts, manufacturing
313210	linen fabrics, broad-woven, weaving
313310	linen fabrics, dyeing and finishing, for the trade
442298	linen shops, retail
812330	linen supply and laundering service
419110	linen, drapery and other textile furnishings, business-to-business (B2B) electronic markets, wholesale
339940	linen, tracing, manufacturing
419120	linens, draperies and other textile furnishings, wholesale agents and brokers

314120	linens, made from purchased materials
322130	liner board, manufacturing
327120	liner brick and plates, vitrified clay, manufacturing
418220	linerboard, paperboard merchant wholesalers
332319	liners, industrial, fabricated metal plate, manufacturing
414110	lingerie merchant wholesalers
448199	lingerie stores, retail
315249	lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric
313210	lining fabrics (except wool and similar animal fibre), broad-woven, weaving
313210	lining fabrics, wool and similar animal fibre, broad-woven, weaving
315990	linings (e.g., coat, dress, millinery, necktie, suit), made from purchased fabric
313210	linings (except wool and similar animal fibre), made in broad fabric weaving mills
316990	linings and soles, boot and shoe, leather, manufacturing
314990	linings for handbag, pocketbook, luggage, shoe and casket, textile fabric, manufacturing
332999	linings, safe and vault, metal, manufacturing
313210	linings, wool, made in broad fabric weaving mills
325190	linoleic acid esters and amines, manufacturing
414320	linoleum floor covering merchant wholesalers
326198	linoleum floor coverings, manufacturing
238330	linoleum installation contractors
442210	linoleum stores, retail
442210	linoleum, installation combined with selling
333248	linotype machinery, manufacturing
111120	linseed (flaxseed) growing
418410	linseed oil merchant wholesalers
327390	lintels, concrete, manufacturing
325620	lipsticks, manufacturing
488990	liquefaction and regasification of natural gas for purposes of transport
454312	liquefied petroleum gas (bottle gas) dealers
332420	liquefied petroleum gas (LPG) cylinders, manufacturing
454312	liquefied petroleum gas (LPG), delivered to customers' premises, retail
412110	liquefied petroleum gases (except bulk stations and terminals) merchant wholesalers
211110	liquefied petroleum gases (LPG) from natural gas, production, mining
324110	liquefied petroleum gases (LPG), made in petroleum refineries

412110	liquefied petroleum gases merchant wholesalers
312140	liqueurs, manufacturing
334512	liquid analysis instruments, industrial process type, manufacturing
418390	liquid chemical fertilizers merchant wholesalers
334512	liquid chromatographic instruments, laboratory type, manufacturing
334512	liquid concentration instruments, industrial process type, manufacturing
334410	liquid crystal display (LCD) unit screens, manufacturing
334512	liquid flow meters, manufacturing
334512	liquid level controls, residential and commercial heating types, manufacturing
334512	liquid level instruments, industrial process type, manufacturing
332420	liquid oxygen tanks, manufacturing
325410	liquid pharmaceutical preparations (e.g., decoctions, ointments, solutions, syrups, infusions), manufacturing
325410	liquid pharmaceutical preparations (e.g., honeys, tinctures, elixirs, fluid extracts), manufacturing
492210	liquor delivery services (dial-a-bottle)
445310	liquor stores, retail
312140	liquor-based coolers, manufacturing
311340	liquorice candy, manufacturing
413220	liquors and wines merchant wholesalers
312140	liquors, distilling and blending (except brandy)
339940	list finders and rotary address files, manufacturing
531390	listing services, real estate
711411	literary agents
325130	litharge, manufacturing
212398	lithium mineral mining
323120	lithographic plate preparation services
323119	lithographic printing (except manifold business forms, quick printing, textile fabrics), without publishing
323119	lithographic printing on metal
323119	lithographic printing on purchased labels or tags
333248	lithographic printing presses, manufacturing
323119	lithographic, flexographic or gravure newspapers printing
325130	lithopone, manufacturing
334512	lithotripters, manufacturing
322220	litmus paper, made from purchased paper
419110	live animals, business-to-business (B2B) electronic markets, wholesale
711311	live arts centres, promoting events
411110	live bait merchant wholesalers
711311	live exotic peep shows
411110	live farm animals merchant wholesalers

411110	live fish merchant wholesalers
411110	live frogs merchant wholesalers
411110	live poultry merchant wholesalers
711311	live theatres, promoting events
814110	live-in babysitter
814110	live-in caregiver
814110	live-in housekeeper
814110	live-in nanny
112991	livestock and animal specialty farms, general
112991	livestock and poultry combination farm
541690	livestock breeding consulting services
112991	livestock combination farm
112991	livestock combination feedlots
332329	livestock corrals, cattle holders and stalls, metal, manufacturing
488990	livestock feeding station service, livestock in transit
484239	livestock hauling, long distance
334410	livestock identification tags manufacturing
411110	livestock merchant wholesalers
115210	livestock registration services
541710	livestock research and development
453999	livestock sales barns by auction, retail
115210	livestock spraying (with insecticide) services
336212	livestock trailers, manufacturing
482113	livestock transportation service, mainline railway
484229	livestock trucking, local
541940	livestock veterinary services
419120	livestock, wholesale agents and brokers
442110	living room furniture, retail
337121	living room furniture, upholstered on wood frames (except convertible bed), manufacturing
238990	living wall system installation
112999	llama, dromedary and camel raising
334410	loaded computer boards, manufacturing
417210	loaders merchant wholesalers
333120	loaders, shovel, manufacturing
332999	loading and assembling bombs
488210	loading and unloading rail freight cars
488320	loading and unloading ships or boats
333130	loading machines, underground mining type, manufacturing
334410	loading of electronic components onto circuit boards
488119	loading service, aircraft
236210	loading station construction, mine, general contractors
522291	loan companies (i.e., unsecured cash loans to personal, student, consumer)
522299	loan correspondents
541820	lobbying services (i.e., lobbyists)
114113	lobster pound operation
321999	lobster traps, wood, manufacturing
311710	lobster, shellfish, salmon or fish cannery

541514	local area network (LAN) systems design services
541514	local area network (LAN) systems integrators
485110	local bus service
522130	local credit unions
492210	local delivery service, small parcels
492210	local messenger service
813940	local political organization
517310	local telephone carrier, facilities-based
485110	local transit system operation
485110	local, urban and suburban transit systems, mixed mode
237990	lock and waterway construction, general contractors
332720	lock washers, metal, manufacturing
417920	lockers (except refrigerated) merchant wholesalers
337215	lockers (except refrigerated), manufacturing
332510	locks (except coin-operated and time), manufacturing
416330	locks and related materials merchant wholesalers
333310	locks, coin-operated, manufacturing
417920	locksmith equipment and supplies merchant wholesalers
561622	locksmith services, with or without sales of locking devices, safes, and security vaults
561622	locksmithing
336320	locomotive and railroad car light fixtures, manufacturing
333920	locomotive cranes, manufacturing
333619	locomotive diesel engines, manufacturing
488210	locomotives and railroad cars, repair
417990	locomotives merchant wholesalers
336510	locomotives, manufacturing
336510	locomotives, rebuilding
212220	lode gold mining
721310	lodging houses operated by organizations for members only
721310	lodging houses, private
113311	log barking, rossing and peeling on contract
113312	log booming, bucking, salvaging, skidding and yarding on contract
321992	log cabins, prefabricated wood, manufacturing
113311	log cutting (forest trees)
333247	log debarking machinery, stationary, manufacturing
113311	log decking
113312	log grading, scaling and sorting on contract
113311	log grading, scaling, sorting
113312	log hauling in the forest with logging
115310	log hauling in the forest, without logging
236110	log home construction, by operative builders
236110	log home, construction
418910	log marketing boards
113311	log or timber driving

483115	log rafting and towing, coastal
483213	log rafting and towing, inland waters (except Great Lakes)
333120	log splitters, portable, manufacturing
113311	logging (except contract)
113311	logging camp
113312	logging contractor (felling, cutting, bucking)
541330	logging engineering services
532410	logging equipment rental or leasing
417210	logging machinery and equipment merchant wholesalers
482112	logging railways
336212	logging trailers, manufacturing
113311	logging, logs for lumber
113311	logging, pulpwood logs
334512	logic circuit testers, manufacturing
541619	logistics management consulting services
418910	logs and bolts merchant wholesalers
113311	logs and bolts, logging
419120	logs and wood chips, wholesale agents and brokers
113312	logs contract stump to truck
333416	logs, gas fireplace, manufacturing
325190	logwood extract, manufacturing
517911	long distance telecommunication resellers
517310	long-distance telephone carrier, facilities-based
488320	longshoremen service
333248	loom bobbins, manufacturing
333248	looms, textile, manufacturing
333248	loopers, textile, manufacturing
323119	looseleaf binders and devices, manufacturing
418210	looseleaf binders merchant wholesalers
323119	looseleaf binding fittings, manufacturing
322230	looseleaf fillers and paper, made from purchased paper
322121	looseleaf fillers and paper, made in paper mills
339110	lorgnettes, manufacturing
325620	lotions (e.g., body, face, hand), manufacturing
713291	lotteries
713291	lotteries, operation of
532490	lottery terminal equipment, leasing and maintenance
334110	lottery terminals, manufacturing
713291	lottery ticket sales agents or vendors (except retail stores)
443143	loud speakers, retail
334310	loudspeakers or speaker systems, manufacturing
315210	lounging robes and dressing gowns, men's and boys', cut and sewn from materials owned by others

315220	lounging robes and dressing gowns, men's and boys', cut and sewn from purchased fabric
315210	lounging robes and dressing gowns, women's, misses' and girls', cut and sewn from materials owned by others
315190	lounging robes, dressing gowns and bathrobes, made in knitting mills
315249	lounging robes, girls', cut and sewn from purchased fabric
315249	lounging robes, women's and misses', cut and sewn from purchased fabric
333310	loupes (e.g., jewellers'), manufacturing
321911	louvre windows and doors, wood frame, made from purchased glass
332329	louvres, sheet metal, manufacturing
332321	louvres, window, metal, manufacturing
236110	low income housing, construction, by operative builders
238160	low slope roofing installation (cold or hot apply)
335315	low voltage air circuit breakers, manufacturing
238210	low voltage electrical work
335315	low voltage switchboards, fused or circuit breakers, manufacturing
336212	lowbed trailers, manufacturing
333920	lowering devices, burial, manufacturing
236110	low-rental projects, multiple residential
236110	low-rental projects, single residential
236110	low-rise apartments, construction, by general contractors
412110	lubricating oils and greases merchant wholesalers
324110	lubricating oils and greases, made in petroleum refineries
325999	lubricating oils and greases, synthetic, manufacturing
336410	lubricating systems, aircraft, manufacturing
324190	lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
811199	lubrication services (quick lube shop - oil change), automotive
336510	lubrication systems, locomotive (except pumps), manufacturing
448320	luggage and leather goods stores (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail
416330	luggage and trunk fittings merchant wholesalers
332510	luggage hardware, metal, manufacturing
418990	luggage merchant wholesalers
336390	luggage racks, car top, manufacturing
811430	luggage repair shop
316990	luggage, all materials, manufacturing

321111	lumber (i.e., rough, dressed), made from logs or bolts
444110	lumber and building materials dealers, retail
444190	lumber and planing mill product dealers, retail
416320	lumber and planing mill products merchant wholesalers
321114	lumber and plywood, treating with creosote or other preservatives
416320	lumber dealers merchant wholesalers
113312	lumber jack contractor, log, tree felling
493190	lumber terminals, storage
416320	lumber yard merchant wholesalers
321919	lumber, dimension, made by resawing purchased lumber
321111	lumber, hardwood dimension (e.g., 2x4), made from logs or bolts
419120	lumber, plywood and millwork, wholesale agents and brokers
321111	lumber, softwood dimension (e.g., 2x4), made from logs or bolts
335120	lumiline fixtures, manufacturing
335120	luminous panel ceilings, manufacturing
335311	luminous tube transformers, manufacturing
722512	lunch bar
332439	lunch boxes, light gauge metal, manufacturing
722330	lunch wagon
311614	luncheon meat (except poultry), made from purchased meat (i.e., pastrami, salami, smoked meat, bologna)
337215	lunchroom fixtures, manufacturing
325610	lye, household type, manufacturing

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413190	macaroni merchant wholesalers
332210	machetes, manufacturing
332999	machine bases, metal, manufacturing
339910	machine chain, platinum or karat gold, manufacturing
332329	machine guards, sheet metal, manufacturing
418990	machine guns merchant wholesalers
115110	machine harvesting of crops, including grains, fruits and vegetables
332720	machine keys, manufacturing
333519	machine knives, metalworking, manufacturing
238299	machine rigging, contractors
417230	machine tool accessories merchant wholesalers
333519	machine tool attachments and accessories, manufacturing
335311	machine tool transformers, manufacturing
417230	machine tools merchant wholesalers
238299	machine tools, installation

333519	machine tools, metal cutting, manufacturing
333519	machine tools, metal forming, manufacturing
333519	machine tools, rebuilding
524129	machinery and equipment insurance
417230	machinery and equipment, industrial (except farm and electrical) merchant wholesalers
417230	machinery cleaning machines (industrial) merchant wholesalers
332113	machinery forgings, unfinished, made from purchased iron or steel
417990	machinery, equipment and parts for railroad locomotives, aircraft, ships and boats merchant wholesalers
332710	machining metal parts on a job order basis
332710	machining plastic and composite materials parts
417230	machinists' precision tools merchant wholesalers
334511	machometers, manufacturing
315220	mackinaws, men's and boys', cut and sewn from purchased fabric
315249	mackinaws, women's and misses', cut and sewn from purchased fabric
451120	macramé supplies, retail
541840	magazine advertising representatives, independent
541840	magazine advertising representatives, offices of
511120	magazine publishers, publishing and printing combined
511120	magazine publishing
454390	magazine subscription agency
454390	magazine subscription sales (except mail order), retail
323119	magazines and periodicals, printing without publishing
414420	magazines merchant wholesalers
511120	magazines, publishing and printing combined
339930	magic lanterns (toys), manufacturing
711190	magic shows
711512	magicians, independent
913110	magistrate courts
327120	magnesia refractory cement, manufacturing
325410	magnesia, medicinal, uncompounded, manufacturing
212326	magnesite mining
327120	magnesite refractories, manufacturing
327990	magnesite, crude (e.g., calcined, dead-burned, ground), manufacturing
331490	magnesium and magnesium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
325189	magnesium carbonate, manufacturing
331529	magnesium castings (except die-castings), unfinished, manufacturing
325189	magnesium chloride, manufacturing

331523	magnesium die-castings, unfinished, manufacturing
331490	magnesium foil, made by rolling purchased metal or scrap
332999	magnesium foil, made from purchased foil
212315	magnesium limestone, crude, mining
331490	magnesium rolling, drawing or extruding, purchased metal or scrap
331410	magnesium smelting and primary refining
212398	magnesium sulphate mine
212299	magnesium, pyrochlore or titania concentrates, mining
331490	magnesium, recovering from scrap and/or alloying purchased metals
335920	magnet wire and cable, insulated, manufacturing
331420	magnet wire, insulated, made in copper wire drawing plants
331490	magnet wire, insulated, made in non-ferrous (except aluminum, copper) wire drawing plants
334512	magnetic counters, manufacturing
334512	magnetic flow meters, industrial process type, manufacturing
333519	magnetic forming machines, metalworking, manufacturing
541360	magnetic geophysical surveying services
334110	magnetic ink recognition devices, computer peripheral equipment, manufacturing
417910	magnetic recording tape merchant wholesalers
334512	magnetic resonance imaging (MRI) devices, medical diagnostic equipment, manufacturing
334610	magnetic tape, pre-recorded audio, mass-reproducing
334610	magnetic tapes, cassettes and disks (i.e., audio, data, video), blank, manufacturing
334110	magnetic/optical combination storage units for computers, manufacturing
212210	magnetite mining
212210	magnetite ore mining
334512	magnetometers, manufacturing
541370	magnetometric survey services (except geophysical)
334410	magnetron tubes, manufacturing
327110	magnets, permanent, ceramic or ferrite, manufacturing
332999	magnets, permanent, metallic, manufacturing
333310	magnifying glasses (except vision correcting type), manufacturing
339110	magnifying glasses, vision correcting type, manufacturing
212210	magnoferite and manganiferous ore valued for iron content, mining
561722	maid cleaning services

315249	maids' uniforms, cut and sewn from purchased fabric
561430	mail box centres, private
238990	mail boxes erection (residential - outdoor)
332439	mail boxes, light gauge metal, manufacturing
484110	mail carriers, bulk, contract, local
332329	mail chutes, sheet metal, manufacturing
561490	mail consolidation services
491110	mail delivery, private (except air)
333310	mail handling machinery, post office type, manufacturing
417910	mail handling machines merchant wholesalers
454110	mail order houses, retail
454110	mail order offices of department stores, retail
491110	mail service, contract
481110	mail transportation, air, scheduled
322219	mailing cases and tubes, paper fibre (i.e., fibre body, ends of any material), made from purchased paperboard
417910	mailing machines merchant wholesalers
337215	mailing racks, postal service, manufacturing
334110	mainframe computers, manufacturing
713999	maintaining non-gambling coin-operated amusement devices, in businesses operated by others
561722	maintenance and cleaning of shopping malls
561730	maintenance of plants and shrubs in buildings
561730	maintenance of rights-of-way (i.e., controlling vegetation)
488210	maintenance of rights-of-way and structures, railway
335223	major kitchen appliance manufacturing
325620	make-up (i.e., cosmetics), manufacturing
711512	make-up artist, independent
327214	making glass products
523110	making markets (dealing or trading) in securities
523110	making markets for securities
325320	malathion insecticides, manufacturing
325190	maleic anhydride, manufacturing
332210	mallets (e.g., rubber, wood), household, manufacturing
321999	mallets and mauls of wood, used for hunting or fishing, manufacturing
339920	mallets, sports (e.g., polo, croquet), manufacturing
325190	malonic dinitrile (malononitrile), manufacturing
311214	malt (e.g., rice, brewers', distillers', barley), manufacturing
311940	malt extract, manufacturing
312120	malt liquor, brewing
413190	malt merchant wholesalers
333248	malt mill machinery, manufacturing
311515	malted milk, manufacturing

311214	malting (germinating and drying grain)
311221	maltodextrins and gluten, manufacturing
711411	management agencies for artists, entertainers and other public figures
561990	management and administration of loyalty programs
541611	management consultant hospitality industry
541514	management information systems design consulting services
531310	management of government buildings
561490	management of provincial construction tendering system
561110	management service, with no operating staff furnished (except complete operations of client business)
112510	management services for freshwater aquaculture industry
112510	management services for salt water aquaculture industry
711311	managers of arts events, with facilities
531310	managers of commercial real estate
531310	managers of other real estate
531310	managers of residential real estate
711311	managers or promoters of live performing arts productions (e.g., concerts), with facilities
711411	managers, artists
711412	managers, sports figures
561110	managing dentists' offices, specialist or general
561110	managing doctors' offices
523920	managing investment funds, closed-end
523920	managing investment funds, open-end
561110	managing lawyers' offices
523920	managing mutual funds, on contract
561110	managing physicians' and surgeons' offices
531310	managing senior citizens self contained apartment
325189	manganese dioxide, manufacturing
331110	manganese metal ferro-alloys, manufacturing
111219	mangel growing
325190	mangrove extract, manufacturing
237110	manhole construction, contractors
327390	manhole covers and frames, concrete, manufacturing
331511	manhole covers, cast iron, manufacturing
812115	manicure and pedicure salons
414520	manicure preparations merchant wholesalers
325620	manicure preparations, manufacturing
418210	manifold business forms merchant wholesalers
336310	manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing
332999	manifolds, pipe, made from purchased metal pipe

322230	manila folders, die-cut, made from purchased paper or paperboard
313210	man-made fabrics, broad-woven, weaving
313110	man-made fibre thread, manufacturing
325220	man-made fibres and filaments, manufacturing
418410	man-made fibres merchant wholesalers
541899	mannequin decorating services
417910	mannequins merchant wholesalers
339990	mannequins, manufacturing
334512	manometers, industrial process type, manufacturing
561320	manpower pools
238340	mantel work (stone) installation
238340	mantel, marble or stone, installation
314120	manufacture and retail sale of draperies and blinds in retail stores
322220	manufacture of precious metal foil laminates from purchased foil, for non-packaging applications
418990	manufactured or natural ice merchant wholesalers
413310	manufactured tobacco products merchant wholesalers
419120	manufacturers' agents of floor covering
419120	manufacturers' agents of trailers
419120	manufacturers' agents of women's and children outerwear
813910	manufacturers' associations
332710	manufacturing 3D printing hubs
333248	manufacturing additive manufacturing machinery (3D printing)
311990	manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta and peeled or cut vegetables
326111	manufacturing and printing on bags
325220	manufacturing and texturing fibres
311920	manufacturing coffee and tea substitutes
337213	manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood
322291	manufacturing disposable sanitary products, such as tampons, from textile materials
313240	manufacturing double and single knits, warp knits and interlock knits; manufacturing special construction fabrics by the Malimo, Arachne and similar processes; manufacturing knit lace; and making textile products in knitting mills
327310	manufacturing dry-batched ready-mix concrete
336110	manufacturing electric cars for highway use
313220	manufacturing fabric-covered elastic thread, yarn and cord
339920	manufacturing face masks for sports

332210	manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance
333120	manufacturing forestry machinery, such as tree harvesting and handling equipment
311990	manufacturing fresh perogies
311410	manufacturing frozen perogies
337215	manufacturing furniture parts and frames, for all types of furniture
325320	manufacturing household pest control products
321999	manufacturing household type range hoods, sheet metal
332910	manufacturing hydraulic and pneumatic pipe and tube assemblies
417230	manufacturing industries machinery and equipment merchant wholesalers
325999	manufacturing liquid chemical for aquarium
321992	manufacturing log cabins and log houses
311420	manufacturing mixtures of dried ingredients such as soup and salad dressing mixes provided they dehydrate at least one of the ingredients
322299	manufacturing moulded pulp products, such as egg cartons
339920	manufacturing nets (except in weaving mills)
322122	manufacturing newsprint in combination with pulp manufacture
312310	manufacturing of cannabis products for medical use
312310	manufacturing of cannabis products for recreational use
324190	manufacturing of crude oil from plastic
339990	manufacturing of electronic cigarettes
325910	manufacturing of ink jet cartridges
325313	manufacturing of phosphoric acid, urea, ammonia and nitric acid, for use as a fertilizer material
326196	manufacturing of polycarbonate garage doors
541619	manufacturing operations improvement consulting services
221210	manufacturing or alteration (purification or blending) of natural gas
322121	manufacturing paper (except newsprint) in combination with pulp manufacture or paper converting
322130	manufacturing paperboard in combination with pulp manufacture or paperboard converting
339910	manufacturing pewter jewellery or flatware
332319	manufacturing portable aluminum helipads
321991	manufacturing portable wooden structure built on a chassis equipped with wheels
321992	manufacturing portable wooden structure built on a chassis without wheels

336510	manufacturing railway track maintenance equipment
332311	manufacturing re-locatable buildings made of metal
321991	manufacturing re-locatable buildings made of wood, on wheels
321992	manufacturing re-locatable buildings made of wood, without wheels
334110	manufacturing smart cards
325210	manufacturing styrene-butadiene rubber, containing more than 50% styrene
313210	manufacturing textile products from broad-woven fabrics made in the same establishment
333248	manufacturing three-dimensional (3D) commercial printers
333990	manufacturing three-dimensional (3D) personal printers
327214	manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres
453310	manuscripts, rare, retail
541370	map drafting services
413190	maple sugar and syrup merchant wholesalers
541370	mapmaking (except geophysical) services
541370	mapping services, topographic
414420	maps merchant wholesalers
323119	maps, printing without publishing
511130	maps, publishing and printing combined
511130	maps, publishing or publisher
416390	marble and granite building stone merchant wholesalers
212316	marble crushing, on contract
212316	marble cutting (quarrying)
238140	marble installation (exterior work)
212316	marble quarry
238340	marble, granite and slate work (interior), contractors
339930	marbles, manufacturing
212398	marcasite mining
311225	margarine (including imitation), made from purchased fats and oils
311221	margarine and other corn oils, made by wet-milling corn
413190	margarine merchant wholesalers
311224	margarine, cooking oil and similar oil and fat products, made in oilseed crushing mills
311225	margarine-butter blend, made from purchased fats and oils
111995	marijuana grown in open fields
111412	marijuana grown under cover
453993	marijuana plant seed retail
312310	marijuana product manufacturing
453993	marijuana product retail
413410	marijuana products wholesale
453993	marijuana retail

413410	marijuana wholesale
713930	marinas
335315	marine and navy auxiliary controls, manufacturing
416330	marine and rigging hardware merchant wholesalers
488320	marine cargo handling
237990	marine construction, general contractors
611210	marine engineering school, post-secondary
541330	marine engineering services
417990	marine engines and turbines merchant wholesalers
333619	marine engines, manufacturing
114113	marine finfish fishing (e.g., flounder, salmon, trout)
332510	marine hardware, metal, manufacturing
332999	marine horns, compressed air or steam, metal, manufacturing
524129	marine insurance
237990	marine landing stage facilities, construction
712115	marine museums
611510	marine navigational schools
488331	marine or ship salvaging service
325510	marine paints, manufacturing
332410	marine power boilers, manufacturing
417990	marine propulsion machinery and equipment merchant wholesalers
334220	marine radio communications and earth station equipment, manufacturing
447190	marine service stations, retail
114113	marine shellfish fishing (e.g., clam, crab, oyster, shrimp)
488511	marine shipping agency (e.g., inland, international, overseas)
441220	marine supply dealers, retail
541990	marine surveyor (i.e., ship appraisal) services
524291	marine surveyors and settling agents (insurance inspectors and adjusters)
488390	marine surveyors, cargo
488339	marine vessel traffic reporting
418110	marine wrecking, ships for scrap merchant wholesalers
339930	marionettes (puppets), manufacturing
339940	marker and white boards, manufacturing
339940	marker boards (i.e., whiteboards), manufacturing
339940	markers, soft tip (e.g., felt, fabric, plastic), manufacturing
541910	market analysis or research services
541619	market consulting services
111219	market gardening
111419	market gardening, greenhouse
524210	market insurance, agents and brokers
411110	marketing of swine breeding stock
418210	marking devices, pens and pencils merchant wholesalers

333519	marking machines, metalworking, manufacturing
561990	marking of valuables in the home
212315	marl bed or pit
311420	marmalade, manufacturing
321999	marquetry, wood, manufacturing
624190	marriage (family) counselling services
812990	marriage bureau
812990	marrying services
311340	marshmallows, manufacturing
611620	martial arts clubs (instruction)
335990	maser amplifiers, manufacturing
322220	masking tape, made from purchased paper
339920	masks, sports (e.g., baseball, fencing, hockey), manufacturing
813410	Masonic lodge
321216	Masonite TM (hardboard), manufacturing
416390	masonry bricks, blocks, tile and stone, builders' supply merchant wholesalers
419120	masonry bricks, blocks, tile and stone, builders' supply, wholesale agents and brokers
238140	masonry contractors
238140	masonry pointing, cleaning or caulking
332210	masons' hand tools, manufacturing
416390	masons' materials merchant wholesalers
334610	mass reproduction of pre-packaged software
334512	mass spectrometers, manufacturing
334512	mass spectroscopy instrumentation, manufacturing
812190	massage parlours
611510	massage training school
446199	mastectomy prosthesis, retail
512250	master recordings, leasing and licensing
321999	masts, wood, manufacturing
812330	mat and rug launders
325999	matches and match books, manufacturing
418990	matches merchant wholesalers
562920	material recovery facilities
238299	materials handling equipment in buildings, installation
417230	materials handling equipment merchant wholesalers
238299	materials handling equipment, installation
532490	materials handling machinery and equipment, rental
541619	materials management consulting services
236210	materials recovery facilities, construction
562920	materials recovery facility MRF (i.e., sorting non-metal recyclable materials)
315249	maternity bras and corsets, cut and sewn from purchased fabric
622310	maternity hospitals
448120	maternity shops, retail
541710	mathematics research and development services

332619	mats and matting, made from purchased wire
326290	mats and matting, rubber, manufacturing
326290	mattress protectors, rubber, manufacturing
811490	mattress renovating and repair shops (without retail sales of new equipment)
332619	mattress springs and spring units, made from purchased wire
442110	mattress stores (including custom made), retail
337910	mattress stuffing, tufting and quilting, manufacturing
414390	mattresses and box springs merchant wholesalers
337910	mattresses for waterbeds, manufacturing
326198	mattresses, air, plastics, manufacturing
326290	mattresses, air, rubber, manufacturing
337910	mattresses, box spring, manufacturing
332210	mauls, metal, manufacturing
812220	mausoleum
311940	mayonnaise and prepared mustard, manufacturing
913110	mayors' courts
913910	mayor's office
336330	McPherson struts, manufacturing
416320	mdf (medium density fibreboard) merchant wholesalers
624210	meal delivery programs (e.g., meals on wheels), social services
812990	meal preparation to take home
115310	measurement of trees
811210	measuring and controlling instrument repair, mechanical
334512	measuring instruments and meters, electric, manufacturing
334512	measuring instruments, industrial process control type, manufacturing
332210	measuring tools, machinists' (except optical), manufacturing
334512	measuring wheels, manufacturing
413160	meat (e.g., beef, pork), cooked or prepared (except canned), merchant wholesalers
311614	meat and bone meal, and tankage, processed in rendering plants
419120	meat and meat products, wholesale agents and brokers
413160	meat carcasses (e.g., beef, pork) merchant wholesalers
311614	meat curing, drying, salting, smoking or pickling, made from purchased meat
311614	meat extracts (except poultry and small game), made from purchased meat
311611	meat extracts (except poultry and small game), produced in slaughtering plants
561990	meat grading service, on contract
333248	meat grinders (i.e., food manufacturing type), manufacturing

311614	meat pastes (except poultry, small game and baby food), made from purchased meat
112391	meat poultry and egg farm combined
413160	meat preparations (except canned) merchant wholesalers
311614	meat products canning (except poultry, small game, pet food and baby food), made from purchased meat
311111	meat products, dog and cat, pet food, canning, made from purchased carcasses
311611	meat, cured or smoked (except poultry and small game), produced in slaughtering plants
311611	meat, fresh, chilled or frozen (except poultry and small game), produced in slaughtering plants
311614	meats, fresh, chilled or frozen (except poultry, small game, pet food, baby food), made from purchased meat
417230	mechanical and power transmission equipment merchant wholesalers
417910	mechanical beverage and drinking water coolers, merchant wholesalers
414410	mechanical clocks merchant wholesalers
238220	mechanical contractors
417910	mechanical drinking water coolers merchant wholesalers
541330	mechanical engineering services
238299	mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)
313310	mechanical finishing men's and boys' clothing, for the trade
313310	mechanical finishing women's and girls' clothing, for the trade
334512	mechanical measuring instruments, industrial process type, manufacturing
339940	mechanical pencil refills, manufacturing
339940	mechanical pencils, manufacturing
417230	mechanical power transmission equipment and supplies merchant wholesalers
811310	mechanical power transmission equipment repair
322111	mechanical pulp mills
326290	mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing
417230	mechanical rubber goods merchant wholesalers
541380	mechanical testing, laboratories
333920	mechanics' creepers, manufacturing
325610	mechanics' hand soaps and pastes, manufacturing
332210	mechanics' hand tools, non-powered, manufacturing
416330	mechanics' tools merchant wholesalers
416330	mechanics' tools, sold from mobile truck to tradesmen
334512	mechanisms for clockwork operated devices, manufacturing

333310	mechanisms for coin-operated machines, manufacturing
414410	medallions merchant wholesalers
339910	medals, precious or semi-precious metal, manufacturing
541840	media advertising representatives, independent
541840	media advertising representatives, offices of
541830	media buying agencies
541840	media representatives, independent
541840	media representatives, offices of
912210	mediation and conciliation services, provincial government
334110	media-to-media data conversion equipment, computer peripheral equipment, manufacturing
325410	medical agents (i.e., analgesics, anti-migraines, anti-convulsives, mood stabilizers), manufacturing
325410	medical agents such as psychoanaleptics (e.g., antidepressants, psychostimulants), manufacturing
325410	medical agents such as psycholeptics (e.g., anxiolytics, antipsychotics, hypnotics, sedatives), manufacturing
561621	medical alarm, monitoring and service
339110	medical and related instruments, apparatus and equipment (except electro-medical), manufacturing
325410	medical anticancer agents (i.e., antimetabolites, alkylating, spindle poisons, antineoplastic, topoisomerase inhibitors), manufacturing
813920	medical associations
325410	medical cardiac preparations (e.g., antianginals, antihypertensives, vasodilators, beta blockers), manufacturing
325410	medical cardiac preparations (e.g., calcium channel blockers, renin-angiotensin like ace inhibitors and antihyperlipidemics), manufacturing
621990	medical care management services
621990	medical case management services
339110	medical cleaning equipment, ultrasonic, manufacturing
417930	medical diagnostic equipment merchant wholesalers
621110	medical doctors, private practice
532490	medical equipment rental and leasing, commercial and industrial
811210	medical equipment repair (except electric)
811210	medical equipment repair, electrical
334512	medical equipment, ultrasonic, manufacturing
621410	medical family planning centres, services by nurses and other medical professionals (except doctors)

414520	medical glass merchant wholesalers
327215	medical glassware, made from purchased glass
327214	medical glassware, made in glass-making plants
238299	medical imaging equipment installation
339110	medical instruments (e.g., bronchoscopes, cystoscopes, gastroscopes, otoscopes) (except electromedical), manufacturing
339110	medical instruments and diagnostic devices for physicians (e.g., stethoscopes, stethographs, tongue depressors, pelvimeters), manufacturing
524299	medical insurance claims, processing of, contract or fee basis
621510	medical laboratories (clinical)
621110	medical offices, general physicians
621110	medical offices, specialist and surgeons
339110	medical or dental laboratory equipment (e.g., hotplates, dryers, Bunsen burners), manufacturing
621110	medical pathologists' offices
621510	medical pathology laboratories
541920	medical photography services
325410	medical preparations (e.g., anabolic steroids, anti-inflammatories (NSAIDs)), manufacturing
325410	medical preparations (e.g., antirheumatics, muscle relaxants and bisphosphonates), manufacturing
325410	medical preparations for infections or infestations (i.e., antibiotics, antifungals, antivirals, vaccines), manufacturing
325410	medical preparations for infections or infestations (i.e., antiparasitics, antiprotozoals and anthelmintics), manufacturing
334512	medical radiation therapy equipment, manufacturing
541710	medical research and development laboratories or services (except clinical)
325410	medical respiratory preparations (i.e., decongestants, bronchodilators, cough medicines and h1 antagonist), manufacturing
414520	medical rubber goods merchant wholesalers
611310	medical schools
315220	medical service apparel, men's and boys', cut and sewn from purchased fabric
315249	medical service apparel, women's, misses' and girls', cut and sewn from purchased fabric
339110	medical thermometers, manufacturing
417930	medical X-ray machines and parts merchant wholesalers
621510	medical X-ray services
417930	medical, surgical, hospital equipment merchant wholesalers

912910	medicare
325410	medicinal chemicals, uncompounded, manufacturing
414510	medicinals and botanicals merchant wholesalers
414520	medicine cabinet sundries merchant wholesalers
611690	meditation instruction
321216	medium density fibreboard (MDF) baseboards, manufacturing
321216	medium density fibreboard (MDF), manufacturing
212398	meerscham mining or quarrying
531120	meeting hall operating
325210	melamine resins, manufacturing
111219	melon farming, field, bedding plant and seed production
313230	melt-blown nonwoven fabrics, manufacturing
332319	melting pots, for metal, fabricated metal plate, manufacturing
315220	melton jackets, men's and boys', cut and sewn from purchased fabric
315249	melton jackets, women's and misses', cut and sewn from purchased fabric
813410	membership associations, civic or social
721111	membership hotel
812220	memorial gardens (i.e., burial place)
334410	memory boards, manufacturing
334410	memory card for digital camera, personal digital assistant (PDA), laptop and cellular telephone), manufacturing
334410	memory chips, semiconductor, manufacturing
313310	mending fabrics, for the trade
313310	mending purchased wool fabrics
811310	mending service, fish net
414110	men's and boys' apparel belts merchant wholesalers
414110	men's and boys' beachwear merchant wholesalers
414110	men's and boys' caps merchant wholesalers
414110	men's and boys' casual clothing merchant wholesalers
414110	men's and boys' clothing accessories merchant wholesalers
414110	men's and boys' clothing and furnishings merchant wholesalers
315210	men's and boys' clothing contractors
414110	men's and boys' clothing merchant wholesalers
414110	men's and boys' coats merchant wholesalers
315190	men's and boys' coats, made in knitting mills
315220	men's and boys' custom made shirts
315220	men's and boys' cut and sew shirt manufacturing
315220	men's and boys' cut and sew suit, coat and overcoat manufacturing

315220	men's and boys' cut and sew trouser, slack and jean manufacturing
315220	men's and boys' cut and sew underwear and nightwear manufacturing
414110	men's and boys' fine or dress clothing merchant wholesalers
414110	men's and boys' gloves (all materials) merchant wholesalers
414110	men's and boys' handkerchiefs merchant wholesalers
414110	men's and boys' hats and caps merchant wholesalers
414110	men's and boys' hosiery merchant wholesalers
414110	men's and boys' leather and sheep-lined clothing merchant wholesalers
414110	men's and boys' mittens merchant wholesalers
414110	men's and boys' mufflers merchant wholesalers
414110	men's and boys' neckwear merchant wholesalers
414110	men's and boys' outerwear merchant wholesalers
419120	men's and boys' outerwear, wholesale agents and brokers
414110	men's and boys' overcoats merchant wholesalers
414110	men's and boys' raincoats merchant wholesalers
414110	men's and boys' robes merchant wholesalers
414110	men's and boys' scarves merchant wholesalers
414110	men's and boys' shirts merchant wholesalers
414110	men's and boys' sleepwear or nightwear merchant wholesalers
315110	men's and boys' socks, knitting
414110	men's and boys' sports jackets and slacks merchant wholesalers
414110	men's and boys' sportswear merchant wholesalers
315190	men's and boys' suits and jackets, made in knitting mills
414110	men's and boys' suits merchant wholesalers
315220	men's and boys' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics
414110	men's and boys' ties merchant wholesalers
414110	men's and boys' trousers merchant wholesalers
414110	men's and boys' umbrellas merchant wholesalers
414110	men's and boys' underwear merchant wholesalers
414110	men's and boys' uniforms merchant wholesalers

414110	men's and boys' waterproof outer garments merchant wholesalers
414110	men's and boys' work clothing merchant wholesalers
448110	men's clothing stores
419120	men's clothing, wholesale agents and brokers
316210	men's footwear (except orthopedic extension shoes), manufacturing
812114	men's hair stylist shop
448110	men's wearing apparel, retail
414120	men's, women's and children's footwear merchant wholesalers
622210	mental hospitals
912910	mental public health programs, provincial
561450	mercantile credit reporting bureaus
333248	mercerizing machinery, manufacturing
313310	mercerizing textile fibres and fabrics, for the trade
326111	merchandise or grocery bags, plastics film, single or multi-wall, manufacturing
454110	merchandise retailing via Internet
337215	merchandise storage and display racks or stands, manufacturing
454210	merchandising, automatic (sale of products through vending machines), retail
522299	merchant banking
414390	merchant wholesaler of pewter ware products
417930	merchant wholesalers of airport scanner (e. g., baggage, body)
418990	merchant wholesalers of baby or child car seats
418220	merchant wholesalers of bubble packaging materials
416390	merchant wholesalers of cement and plaster
413190	merchant wholesalers of cleaned dry foods and spices
417110	merchant wholesalers of elevators, elevating machinery and equipment for farms
418310	merchant wholesalers of feed
416390	merchant wholesalers of fireplace mantels
413190	merchant wholesalers of frozen perogies
416210	merchant wholesalers of iron manhole covers
416390	merchant wholesalers of non-residential portable buildings
417230	merchant wholesalers of ocean container
415290	merchant wholesalers of parts for tractor trailer
415290	merchant wholesalers of remote starters for motor vehicle
418220	merchant wholesalers of shipping and packaging materials (e.g., stretch wrap, styrofoam loose fill, boxes)
417320	merchant wholesalers of smart cards system

417320	merchant wholesalers of solar canopy for golf cart
418990	merchant wholesalers of synthetic turf
415120	merchant wholesalers of utility bucket trucks
411190	merchant wholesalers or dealers of raw farm products (except grain, field beans, and livestock)
813910	merchants' associations
335990	mercury arc rectifiers (i.e., electrical apparatus), manufacturing
325189	mercury chloride, manufacturing
416210	mercury merchant wholesalers
325189	mercury oxide, manufacturing
335120	mercury vapour lighting fixtures, manufacturing
332619	mesh, made from purchased wire
331490	mesh, wire, made in non-ferrous (except aluminum, copper) wire drawing plants
331110	mesh, wire, made in steel mills
561420	message service, telephone answering
492110	messenger service, courier
325410	metabolite in vivo diagnostic substances, manufacturing
416390	metal and/or plastic hand and guard railings merchant wholesalers
416210	metal bars merchant wholesalers
416390	metal buildings merchant wholesalers
333248	metal casting machinery, manufacturing
416330	metal chain merchant wholesalers
337215	metal chair frames, manufacturing
337127	metal chairs, folding and stacking, auditorium or theatre (portable), manufacturing
238220	metal chimney liner installation, for oil to gas conversions, wood burning fireplace inserts
418920	metal concentrates and ores (ferrous) merchant wholesalers
417230	metal crowns and closures merchant wholesalers
332210	metal cutting saw blades, manufacturing
418410	metal cyanides merchant wholesalers
333519	metal deposit forming machines, manufacturing
334512	metal detectors, manufacturing
416390	metal doors, sash and trim merchant wholesalers
416120	metal fireplaces merchant wholesalers
333519	metal forming machine tools, manufacturing
238190	metal furring, contractors
339990	metal grave vault, manufacturing
333990	metal melting furnaces, industrial process type, manufacturing
213119	metal mine exploration, on a contract basis
333511	metal moulds (e.g., for working plastics, rubber, glass), manufacturing
334410	metal oxide silicon (MOS) devices, manufacturing

417230	metal pails merchant wholesalers
238390	metal partitions (e.g., office, washroom), installation
333248	metal pickling equipment, manufacturing
339990	metal picture frames, manufacturing
416210	metal pipes and tubes merchant wholesalers
325610	metal polishes (i.e., tarnish removers), manufacturing
416210	metal posts merchant wholesalers
414390	metal pots and pans merchant wholesalers
332118	metal pressings (i.e., stampings) (except automotive, cans, coins), manufacturing
416210	metal rails and accessories merchant wholesalers
236210	metal refineries, construction
417230	metal refining machinery and equipment merchant wholesalers
418410	metal salts merchant wholesalers
416120	metal sanitary ware merchant wholesalers
416210	metal sheets merchant wholesalers
416390	metal siding and roofing materials merchant wholesalers
238170	metal siding, installation
339950	metal signs and metal sign letters, manufacturing
332118	metal stampings (except automotive, cans, coins), unfinished, manufacturing
238120	metal storage tank erection
416210	metal tubing merchant wholesalers
562920	metal waste and scrap recovery facilities
337920	metal window blinds and associated hardware, manufacturing
418410	metal working compounds merchant wholesalers
417230	metal working machinery merchant wholesalers
418920	metallic concentrates merchant wholesalers
416340	metallic paints merchant wholesalers
325130	metallic pigments, inorganic, manufacturing
325190	metallic soap, manufacturing
313320	metallizing textile fabrics
541380	metallurgical testing laboratories
238299	metallurgy machinery, installation
416210	metals (except precious) merchant wholesalers
419110	metals and ores, business-to-business (B2B) electronic markets, wholesale
453220	metalwork, handicraft, retail
417230	metalworking dies merchant wholesalers
532490	metalworking machinery and equipment rental
417230	metalworking machinery merchant wholesalers
417230	metalworking tools, drills, taps, dies, grinding wheels, files merchant wholesalers
334512	meteorologic tracking systems, manufacturing

811210	meteorological instrument repair
334512	meteorological instruments, manufacturing
541990	meteorological services
561990	meter reading services (e.g., water, gas, electricity), contract
334512	metering devices (except electrical and industrial process control), manufacturing
334512	meters (except electrical and industrial process control), manufacturing
416110	meters, demand and watt-hour merchant wholesalers
334512	meters, electrical (i.e., graphic recording, panelboard, pocket, portable), manufacturing
334512	meters, industrial process control type, manufacturing
211110	methane gas extraction
325190	methanol (methyl alcohol), natural, manufacturing
325320	methoxychlor insecticides, manufacturing
325190	methyl acetone, manufacturing
325210	methyl acrylate resins, manufacturing
325190	methyl alcohol (methanol), synthetic, manufacturing
325210	methyl cellulose resins, manufacturing
325190	methyl chloride, manufacturing
325210	methyl methacrylate resins, manufacturing
325190	methyl perhydrofluorine, manufacturing
325190	methyl salicylate, manufacturing
325130	methyl violet toners, manufacturing
325190	methylamine, manufacturing
325190	methylene chloride, manufacturing
212398	mica mining
327990	mica products, manufacturing
212316	mica schist, crushed and broken stone, quarrying
212316	mica schist, dimension, quarrying
311119	micro and macro feed premixes for animals (except dogs and cats), manufacturing
325410	microbiology, virology and serology in vitro diagnostic substances, manufacturing
334110	microcomputers, manufacturing
334410	microcontroller or microprocessor chips, manufacturing
333310	microfilm and microfiche equipment (e.g., cameras, projectors, readers), manufacturing
417910	microfilm equipment and supplies merchant wholesalers
518210	microfilm recording and imaging service
333248	micro-lithography equipment, semiconductor, manufacturing
332210	micrometers, machinists' precision tools, manufacturing
334310	microphones, manufacturing
334512	micropores (e.g., electron, ion, laser, X-ray), manufacturing
333310	microscopes (except electron and proton), manufacturing

334512	microscopes, electron and proton, manufacturing
811210	microscopes, repair
339110	microsurgical and surgical instruments and apparatus (except electromedical), manufacturing
339110	microtomes, manufacturing
237990	microtunneling contractors
414220	microwave and convection ovens merchant wholesalers
335223	microwave and convection ovens, household (including portable), manufacturing
443143	microwave and convection ovens, retail
321999	microwave cabinets, free standing, wood, manufacturing
517911	microwave communications resellers
334410	microwave components, manufacturing
333310	microwave ovens, commercial type, manufacturing
237130	microwave relay towers, construction
334512	microwave test equipment, manufacturing
334220	microwave transmitting equipment (except telephone and telegraph), manufacturing
334220	microwave transmitting equipment (telephone and telegraph), manufacturing
517310	microwaves network system operator
326198	microwaveware, plastics, manufacturing
315249	middies, girls', cut and sewn from purchased fabric
315241	middies, infants', cut and sewn from purchased fabric
315249	middies, women's and misses', cut and sewn from purchased fabric
621390	midwives' offices
313310	mildew proofing textile fabrics and products, for the trade
611110	military academies, elementary
611110	military academies, secondary
911110	military airdrome
911110	military barracks and camps
911110	military bases and camps
911110	military courts
911110	military defence services
315220	military dress uniforms, men's and boys', cut and sewn from purchased fabric
315249	military dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric
622111	military hospital
332999	military insignia, metal, manufacturing
314990	military insignia, textile, manufacturing
722410	military messes, non public funds (NPF)
911110	military messes, public funds (PF)
712115	military museums
911110	military police
611310	military training schools (university degree-granting)

445299	milk and other dairy products specialty stores
112110	milk breeding stock, raising
322220	milk carton board stock, made from purchased paperboard
322130	milk carton board, made in paperboard mills
322219	milk cartons, made from purchased paper or paperboard
411190	milk cooling stations, operated by farm assemblers
112991	milk farm, cattle and pigs, raising
411190	milk marketing board
311511	milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)
333248	milk processing machinery (i.e., food manufacturing type), manufacturing
112420	milk production, goat farm
417230	milk products manufacturing machinery and equipment merchant wholesalers
311511	milk substitutes, manufacturing
115210	milk testing for butterfat
112991	milk, beef and pigs, producing
311515	milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
311511	milk, fluid (except canned), manufacturing
112991	milk, hogs, cattle, producing
311515	milk, UHT (ultra-high temperature), manufacturing
311511	milk-based drinks (e.g., chocolate, acidophilus, buttermilk) (except dietary), manufacturing
311515	milk-based drinks, dietary, manufacturing
417110	milking machines and equipment merchant wholesalers
333110	milking machines, manufacturing
311515	milkshake mixes, manufacturing
451130	mill end stores, retail
314990	mill menders, contract, woven fabrics
316990	mill strapping for textile mills, leather, manufacturing
417230	mill supplies merchant wholesalers
414110	millinery merchant wholesalers
448150	millinery stores, retail
414130	millinery supplies merchant wholesalers
315990	millinery trimmings, made from purchased fabric
315990	millinery, made from purchased fabric
311119	milling grain to make livestock feed
333519	milling machines, metalworking, manufacturing
238350	millwork installation
416320	millwork products merchant wholesalers
321114	millwork, treating
111190	milo farming
417910	mimeograph equipment merchant wholesalers
333920	mine conveyors, manufacturing

334511	mine detectors, sending out and responding to a signal, manufacturing
213119	mine development for metal mining, on a contract basis
213119	mine development, on a contract basis
213119	mine exploration, non-metallic minerals (except fuels), on a contract basis
333920	mine hoists, manufacturing
541690	mine lighting consultant
236210	mine loading and discharge station, construction
321114	mine props and ties, wood, treating
562910	mine reclamation services, integrated (e.g., demolition, hazardous material removal, soil remediation)
213119	mine shaft sinking services for non-metallic minerals (except fuels), on a contract basis
213119	mine shaft sinking, metal mining, on a contract basis
113311	mine timbers, cutting
212398	mine, miscellaneous, non-metal
413210	mineral and spring waters merchant wholesalers
333130	mineral and stone beneficiating machinery, manufacturing
417220	mineral beneficiation machinery merchant wholesalers
325130	mineral colours and pigments, manufacturing
212398	mineral pigment mining
912910	mineral resources programs, provincial government
533110	mineral rights, selling and leasing
523910	mineral royalties or leases, dealing
445299	mineral water, retail
312110	mineral waters, purifying and bottling
327990	mineral wool products (e.g., board, insulation, tile), manufacturing
335120	miners' lamps, manufacturing
713992	miniature (mini putt) golf courses
337920	mini-blinds, plastic, manufacturing
334110	minicomputers, manufacturing
331110	mini-mills, steel
333130	mining and oil and gas field machinery manufacturing
311940	mining and processing of table salt
236210	mining appurtenance construction, general contractors
813910	mining associations
333130	mining cars, manufacturing
212233	mining copper bearing ores
541330	mining engineering services
333130	mining equipment rebuilding
213119	mining exploration
336510	mining locomotives and parts, manufacturing
417220	mining machinery (e.g., agitators, crushers, classifiers) merchant wholesalers
532410	mining machinery and equipment, rental

811310	mining machinery and equipment, repair
419120	mining machinery and equipment, wholesale agents and brokers
212316	mining or quarrying slate
212210	mining ore (i.e., limonite, siderite, taconite, brown ore)
531190	mining property leasing
213119	mining support services (except oil and gas)
336110	mini-vans, assembling on chassis of own manufacture
531130	mini-warehouse rental or leasing
112510	minnow and trout farms, freshwater
411110	minnows merchant wholesalers
339910	minting of coins
238150	mirror installation
811490	mirror repair shops
414390	mirrors (except automotive) merchant wholesalers
327215	mirrors, framed or unframed, made from purchased glass
333310	mirrors, optical, manufacturing
323120	miscellaneous activities related to printing, such as punching and drilling, folding, embossing
561990	miscellaneous business services on contract
237990	miscellaneous heavy and civil engineering construction, construction management
339990	miscellaneous plastic items, manufacturing
237990	missile facilities construction and/or maintenance, general contractors
561611	missing person tracing service
911410	missions established in foreign countries, federal government
813110	missions, religious organization
418390	miticides merchant wholesalers
332210	mitre boxes, manufacturing
315190	mitten, knit, made in knitting mills
327320	mixed concrete (i.e., central, ready, transit, truck), manufacturing
312140	mixed drinks, alcoholic, manufacturing
711215	mixed martial arts fighters
111120	mixed oilseeds (except soybean) farming
111219	mixed vegetables growing
333120	mixers for concrete, mortar or slag, portable, manufacturing
311824	mixes (e.g., pancake, cake, cookie, dough, bread, roll), made from purchased flour
325314	mixing purchased fertilizer materials
416330	mobile automotive mechanics tools merchant wholesalers
722330	mobile beverage bars and carts
722330	mobile canteens, food service
811192	mobile car wash (trucks, cars)
561740	mobile cleaning, carpets and rugs
334220	mobile communications equipment, manufacturing
212323	mobile crushing of sand and gravel

517310	mobile data services
722330	mobile food concession stand
531190	mobile home park operating
236110	mobile home repair, on site, contractors
238990	mobile home site set up and tie down, contractors
531190	mobile home sites, operators of
484229	mobile home towing service, local
484239	mobile home towing service, long distance
418990	mobile homes merchant wholesalers
517310	mobile Internet service
517310	mobile messaging service (text, picture, video)
562210	mobile PCB (polychlorinated biphenyl) destruction facilities
712115	mobile scientific museum
517310	mobile telephone communications carriers, facilities-based
811199	mobile tire repair services
811192	mobile truck wash service
517911	mobile virtual network operators (MVNO)
811192	mobile wash unit (trucks, autos)
316210	moccasins, manufacturing
414460	model building kits merchant wholesalers
414460	model kits merchant wholesalers
339930	model kits, manufacturing
561310	model registries
339930	model rocket engines, model building
561320	model supply services
711411	modelling agents
339940	modelling clay, manufacturing
541420	modelling services (for scale models)
711512	models, independent
339930	models, toy and hobby (e.g., airplane, boat, ship, railroad equipment), manufacturing
417320	modems merchant wholesalers
334210	modems, carrier equipment, manufacturing
334410	modems, personal computer, manufacturing
711120	modern dance companies
337213	modular and panel furniture systems, wood office, manufacturing
321992	modular buildings, prefabricated, wood frame, manufacturing
238390	modular furniture attachment and installation, partition installation, laboratory equipment furniture installation
238390	modular furniture system attachment and installation
236110	modular houses, assembly on site, by operative builders
236110	modular housing assembly and installation on site, construction
337214	modular or panel furniture systems, office (except wood), manufacturing
236110	modular, panellized or prefabricated houses, assembly on site, by general contractors

334512	modules for clocks and watches, manufacturing
313110	mohair and wool yarn, twisting or winding purchased yarn
313210	mohair fabrics, broad-woven, weaving
112420	mohair production
334512	moisture analysers, laboratory type, manufacturing
334512	moisture meters, industrial process type, manufacturing
413190	molasses merchant wholesalers
311310	molasses, blackstrap, manufacturing
311310	molasses, manufacturing
311710	mollusc cleaning and preparation for market, contract services
331317	molten aluminum, made from purchased aluminum
212299	molybdenite, molybdite or wulfenite mining
331490	molybdenum and molybdenum alloy bar, sheet, strip and tubing, made from purchased metal or scrap
212299	molybdenum ore mining
331490	molybdenum rolling, drawing or extruding, from purchased metal or scrap
331110	molybdenum silicon ferro-alloys, manufacturing
813110	monasteries (except schools)
212299	monazite mining
316990	money belts, any material, made from purchased fabric
332999	money or bank chests, metal, manufacturing
522390	money order issuance services
316990	money pouches, personal (except metal), manufacturing
541990	monitoring the treatment of laboratory animals
334512	monochrometers, laboratory type, manufacturing
325190	monohydric alcohol, manufacturing
334410	monolithic integrated circuits (solid-state), manufacturing
325190	monomethylparaminophenol sulfate, manufacturing
237990	monorail construction
333920	monorail systems (except passenger), manufacturing
485110	monorail transport, urban
487110	monorails, scenic and sightseeing
325190	monosodium glutamate, manufacturing
212316	monumental and ornamental stone, marble, rough, mining
236220	monuments (i.e., buildings), construction
418990	monuments and grave markers merchant wholesalers
327990	monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing

453999	monuments, finished to custom order, retail
333310	mop wringers, manufacturing
415190	mopeds merchant wholesalers
339990	mops (e.g., dish, dust, floor), manufacturing
325130	mordant dyes, manufacturing
325610	mordants, manufacturing
325410	morphine and derivatives (i.e., basic chemicals), manufacturing
212323	mortar sands, mining
327120	mortars, clay refractory, manufacturing
332999	mortars, manufacturing
327120	mortars, nonclay refractory, manufacturing
522310	mortgage and loan brokerages
522310	mortgage and loan brokers' or agents' offices
522299	mortgage banking (i.e., non-depository mortgage lending)
526913	mortgage funds
524129	mortgage insurance or guaranty
522299	mortgage investment companies
526989	mortgage investment funds (except REITs)
526989	mortgage REITs (except owning or operating property)
526989	mortgage trust funds
523910	mortgages, buying and selling (rediscounting)
812210	morticians or undertakers
333245	mortisers, woodworking, manufacturing
812210	mortuaries
327120	mosaic tile, ceramic, manufacturing
238340	mosaic work, contractors
813110	mosques, religious
561710	mosquito eradication services
113210	moss (e.g., Spanish, sphagnum), gathering of
115110	moss ginning service
411190	moss merchant wholesalers
561110	motel or hotel management, with no operating staff furnished (except complete operations of client business)
721114	motel, accommodation services
325320	moth repellents, manufacturing
334290	motion detectors, manufacturing
512190	motion picture and video post-production services
512110	motion picture and video production
512190	motion picture booking agencies
417920	motion picture cameras, equipment and supplies merchant wholesalers
561310	motion picture casting bureau
541690	motion picture consulting services
711512	motion picture directors, independent
512120	motion picture distribution, without any production
532490	motion picture equipment rental
512130	motion picture exhibitors
512130	motion picture exhibitors for airlines
519122	motion picture film libraries, archives

512120	motion picture film libraries, commercial distribution
512190	motion picture film library, stock footage
532280	motion picture film or tape rental to the general public
493190	motion picture film shipping and storage
325999	motion picture film, manufacturing
512190	motion picture film, television tape and video processing, editing, titling and sub-titling
512190	motion picture laboratories
512190	motion picture or video titling or sub-titling
711512	motion picture producers, independent
512110	motion picture production and distribution
512190	motion picture production special effects, post-production
333310	motion picture projectors and cameras, manufacturing
417920	motion picture studio and theatre equipment merchant wholesalers
417920	motion picture studio equipment and supplies (production, development and duplication) merchant wholesalers
512110	motion picture studios, producing motion pictures and videos
512130	motion picture theatres, drive-ins
512130	motion picture theatres, indoor
512130	motion picture theatres, outdoor
335312	motor and generator manufacturing
441220	motor bicycles, retail
912910	motor carrier board, provincial administration
485210	motor coach operation, interurban and rural
415120	motor coaches merchant wholesalers
335315	motor control accessories (including overload relays), manufacturing
335315	motor controls, electric, manufacturing
721112	motor court
336310	motor cycle pistons and piston rings, manufacturing
484122	motor freight carrier, general, long distance, less than-truckload
484121	motor freight carrier, general, long distance, truckload
335312	motor generator sets (except automotive and turbogenerators), manufacturing
532120	motor home rental
336215	motor home, travel trailer and camper manufacturing
415190	motor homes merchant wholesalers
336215	motor homes, self-contained, assembling on purchased chassis
336120	motor homes, self-contained, mounted on heavy truck chassis of own manufacture
336110	motor homes, self-contained, mounted on light duty truck chassis of own manufacture
721112	motor hotel
335312	motor housings, manufacturing
326290	motor mounting rings, rubber, manufacturing

324190	motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum
325999	motor oils, synthetic, manufacturing
811310	motor repair, electric
415190	motor scooters merchant wholesalers
336990	motor scooters, mopeds and motorcycles, manufacturing
441220	motor scooters, retail
335315	motor starters, contactors and controllers, industrial, manufacturing
912910	motor transport board, provincial administration
561590	motor travel clubs
333990	motor truck scales, manufacturing
488410	motor vehicle (automotive) towing and recovery
811111	motor vehicle (except motorcycle), general repair service
336390	motor vehicle air conditioning compressors, manufacturing
415190	motor vehicle campers merchant wholesalers
441110	motor vehicle dealers, new and used cars-retail
811199	motor vehicle emissions testing, without repairs
336310	motor vehicle engine pistons, piston rings, intake and exhaust valves, manufacturing
811112	motor vehicle exhaust system replacement, repair and installation services
415290	motor vehicle filters (i.e., air, oil) merchant wholesalers
238299	motor vehicle garage and service station mechanical equipment (e.g., hoists, lifts), installation
332510	motor vehicle hardware, metal, manufacturing
326220	motor vehicle hoses and belts rubber, manufacturing
326220	motor vehicle hoses, plastics, manufacturing
334512	motor vehicle instruments (e.g., fuel level gauges, oil pressure, speedometers, tachometers, water temperature), manufacturing
336360	motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing
561990	motor vehicle licences, issuer, private franchise
912910	motor vehicle license bureau, provincial government
912910	motor vehicle licensing and inspection offices, provincial
336370	motor vehicle metal stamping

336370	motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing
811121	motor vehicle painting and body repair
325510	motor vehicle paints, manufacturing
419110	motor vehicle parts and accessories, new, business-to-business (B2B) electronic markets, wholesale
326193	motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing
415290	motor vehicle refrigeration units merchant wholesalers
912910	motor vehicle registration services, provincial
531120	motor vehicle repair space, rental
336360	motor vehicle seats, manufacturing
336360	motor vehicle seats, metal framed, manufacturing
811119	motor vehicle suspension shops
326210	motor vehicle tires, manufacturing
336350	motor vehicle transmission and power train parts manufacturing
336360	motor vehicle trimmings, fabric, manufacturing
415290	motor vehicle voltage regulators merchant wholesalers
419120	motor vehicles (except automobiles, trucks and buses), wholesale agents and brokers
811490	motor, outboard or inboard, repair and maintenance
441220	motorboat dealers, retail
336612	motorboats including fibreglass, inboard or outboard, manufacturing
419120	motorcycle agents and brokers
419110	motorcycle and parts, business-to-business (B2B) electronic markets, wholesale
441220	motorcycle dealer, also retailing parts and accessories
441220	motorcycle dealers, retail
333619	motorcycle engines, manufacturing
711214	motorcycle race tracks, operation of
711214	motorcycle racing teams
811490	motorcycle repair service
441320	motorcycle tire dealers, new and used, retail
488410	motorcycle towing and emergency road services
532280	motorcycles and motor-scooters, rental and leasing
415190	motorcycles merchant wholesalers
415190	motorized professional go-carts merchant wholesalers
335312	motors, electric (except starting motors), manufacturing
335312	motors, railway and vehicle, electric, ac and dc, manufacturing
336320	motors, starter, for internal combustion engines, manufacturing

322299	moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing
322299	moulded sanitary pulp products (e.g., cups, dishes, trays), manufacturing
238350	moulding or trim, wood or plastic, installation
212323	moulding sand mining
321919	mouldings, wood and covered wood, manufacturing
333511	moulds for forming materials (e.g., plastics, rubber, glass), manufacturing
333511	moulds for metal casting (except steel ingots), manufacturing
333511	moulds for plastics and rubber working machinery, manufacturing
711215	mountain bike free riders
332510	mounting hardware for TV's, security cameras and monitors, manufacturing
561910	mounting merchandise on cards
339910	mountings, gold and silver (e.g., pens, leather goods, umbrellas), manufacturing
314990	mouse pads (textile material laminated to a foam backing), manufacturing
339990	mouthpieces, pipe (except rubber), manufacturing
325620	mouthwashes (except medicinal), manufacturing
325410	mouthwashes, medicated, manufacturing
334512	movements, watch or clock, manufacturing
532280	movie rental (video)
532280	moving supplies and equipment, rental
484210	moving used goods, office or institutional
561730	mowing services, highway and road
334310	mp3 players, manufacturing
325520	mucilage adhesives, manufacturing
238110	mud-jacking contractors
722512	muffins produced and sold at location
722512	muffins, coffee shop, pastries
811112	muffler (automotive) replacement shop, sale and installation
336390	mufflers and resonators, automotive, truck and bus, manufacturing
315190	mufflers, made in knitting mills
315990	mufflers, men's and boys', made from purchased fabric
315990	mufflers, women's and girls', made from purchased fabric
333110	mulchers, lawn and garden type, manufacturing
411110	mules merchant wholesalers
517310	multichannel multipoint distribution services (MMDS), facilities-based
236110	multifamily building construction, by general contractors
524210	multi-line insurance sales
334610	multimedia products, pre-recorded, mass-reproducing
334512	multimeters, manufacturing

334210	multiplex equipment, telephone, manufacturing
517310	multipoint distribution systems (MDS), facilities-based
624190	multiservice centres, neighbourhood
322220	multiwall shipping sacks, made from purchased uncoated paper
912910	municipal affairs, provincial government
913910	municipal board/council
331511	municipal castings (manhole covers, sewer gratings), iron, manufacturing
913110	municipal courts of law
913140	municipal fire-fighting services
913910	municipal health programs administration
913130	municipal police services
221310	municipal water system operation
913910	municipal welfare programs administration
711111	murder mystery theatre
212396	muriate of potash, mining
212398	muscovite mining
541490	museum exhibit design service
111411	mushroom cellars or houses
111411	mushroom growing
111411	mushroom spawn farming
519122	music archives
711512	music arrangers, independent
512230	music books (i.e., bound sheet music), publishers or publishing
323119	music books, printing and binding without publishing
323119	music books, printing without publishing
414440	music cassettes, tapes and compact disc (CD's) merchant wholesalers
512230	music copyright buying and licensing
512230	music copyright, authorizing use
454110	music downloading websites
711311	music festival promoters, with facilities
711322	music festival promoters, without facilities
711130	music productions, live (except musical theatre)
512230	music publishers or publishing
512230	music publishing or publishers exclusively on Internet
611610	music school
451140	music store, retail
512240	music studio recording services
611610	music teachers, own account
711512	music video disc jockey
512110	music video production
512110	music video, production with distribution
512230	music, publishing and printing combined
323119	music, sheet, printing without publishing
711130	musical artists, independent
339990	musical boxes or chests, manufacturing
711130	musical groups
419120	musical instrument and accessory, wholesale agents and brokers

316990	musical instrument cases, all materials, manufacturing
532280	musical instrument rental (e.g., piano, guitar, violins, cellos)
418990	musical instruments (e.g., brass, reed, string, wind) merchant wholesalers
811490	musical instruments (e.g., piano, organ) repairing and tuning (without retail sales of new equipment)
339990	musical instruments (except toy), manufacturing
339990	musical instruments accessories (e.g., reeds, mouthpieces, stands, synthesizers), manufacturing
451140	musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail
418990	musical instruments, accessories and supplies merchant wholesalers
711511	musical instruments, artisanal production
339930	musical instruments, toy, manufacturing
453310	musical instruments, used or second-hand, retail
512230	musical performance rights, publishing and licensing of
711112	musical theatre and opera companies
711130	musicians, independent
313210	muslin fabrics, broad-woven, weaving
111120	mustard seed farming
413160	mutton (except frozen packaged) merchant wholesalers
522291	mutual benefit associations (loan association)
523120	mutual fund agencies (i.e., brokerages)
523120	mutual fund agents (i.e., brokers), offices
523920	mutual fund management companies
325190	myrobalans extract, manufacturing

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333519	nail heading machines, manufacturing
325620	nail polish removers, manufacturing
325620	nail polishes, manufacturing
321215	nailed-laminated lumber beams, manufacturing
331222	nails and mesh, iron or steel, made in wire drawing plants
332619	nails, brads and staples, made from purchased wire
331490	nails, made in non-ferrous (except aluminum, copper) wire drawing plants
332999	name plate blanks, metal, manufacturing
814110	nanny housekeeper
541710	nanobiotechnologies research and experimental development laboratories
325999	napalm, manufacturing

325190	naphtha, made by distillation of coal tar
324110	naphtha, made in petroleum refineries
325190	naphthalene sulfonic acid, manufacturing
325190	naphthalene, made by distillation of coal tar
325110	naphthalene, made from refined petroleum or natural gas liquids
324110	naphthalene, made in petroleum refineries
325190	naphthenic acid soaps, manufacturing
325190	naphthenic acids, made from refined petroleum or natural gas
324110	naphthenic acids, made in petroleum refineries
325190	naphthol, alpha and beta, manufacturing
325190	naphtholsulfonic acids, manufacturing
812330	napkin, laundered, supply service, on contract basis
333248	napping machinery, textile, manufacturing
313310	napping textile fabrics, for the trade
211110	naphtha content from natural gas, recovery of
414510	narcotic medicines merchant wholesalers
414130	narrow fabrics merchant wholesalers
313310	narrow fabrics, dyeing and finishing of purchased
313310	narrow fabrics, dyeing and finishing, for the trade
911910	national aeronautics and space administration
912910	national assembly, provincial government
911240	national credit union administration
522321	national office supervising credit unions (similar to oversight of banks by central bank)
712190	national parks
911910	national science foundation
311420	nationality specialty foods, canning
311410	nationality specialty foods, frozen, manufacturing
327310	natural (i.e., calcined earth) cement, manufacturing
212398	natural abrasives (except sand) mining
211110	natural butane, ethane, isobutane and propane production
313110	natural fibre (e.g., hemp, linen, ramie) thread, manufacturing
211110	natural gas absorption plant
211110	natural gas cleaning and preparation plants
221210	natural gas distribution
417220	natural gas field production equipment merchant wholesalers
412110	natural gas liquids merchant wholesalers
211110	natural gas liquids recovering and mining
237120	natural gas pipelines, construction
238220	natural gas piping, installation
237120	natural gas processing plant, construction
211110	natural gas production
211110	natural gas pumping, mining
493190	natural gas storage

211110	natural gas washing and scrubbing, mining
211110	natural gasoline production
313220	natural hard fibre fabrics (e.g., flax, jute, hemp, ramie), narrow woven, weaving
313210	natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving
313110	natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre
712115	natural history museums
911910	natural resource conservation programs, federal government
813310	natural resource preservation organizations
212323	natural sand, other than metal-bearing, manufacturing
712115	natural science museums
211110	natural sour gas processing, mining
712190	natural wonders, tourist attractions
312110	naturally carbonated bottled water
312110	naturally carbonated water, purifying and bottling
712190	nature centres
712190	nature parks
712190	nature reserves
621390	naturopaths' offices
811210	nautical and navigational instrument, repair
334511	nautical instruments, electronic, manufacturing
334511	nautical instruments, manufacturing
911110	naval base
336611	naval ships or submarines, building
611510	navigation and fisheries school
334511	navigational instruments, electronic, manufacturing
334511	navigational instruments, manufacturing
315190	neckties, made in knitting mills
315990	neckties, men's and boys', made from purchased fabric
315990	neckties, women's, misses' and juniors', made from purchased fabric
315210	neckwear, cut and sewn from materials owned by others
315990	neckwear, made from purchased fabric
315190	neckwear, made in knitting mills
448150	neckwear, men's and boys', retail
315990	neckwear, women's, misses' and juniors', made from purchased fabric
448150	neckwear, women's, retail
313230	needle loomed felts, manufacturing
339990	needles and pins, manufacturing
333248	needles for knitting machinery, manufacturing
339990	needles, hand knitting, manufacturing
334410	needles, phonograph and stylus, manufacturing
314990	needlework art, done on clothing owned by others

451130	needlework stores, retail
315190	negligees or slips, made in knitting mills
315249	negligees, girls', cut and sewn from purchased fabric
315249	negligees, women's and misses', cut and sewn from purchased fabric
624190	neighbourhood centres
813310	neighbourhood development advocacy groups
624210	neighbourhood meal and soup kitchen services
722410	neighbourhood pub
417920	neon signs merchant wholesalers
339950	neon signs, manufacturing
325120	neon, manufacturing
325210	neoprene, manufacturing
212326	nepheline syenite mining
212326	nepheline syenite quarrying
334512	nephelometers (except meteorological), manufacturing
334512	nephoscopes, manufacturing
333248	net and lace making machinery, manufacturing
414130	net goods merchant wholesalers
313210	nets and nettings, broad-woven, weaving
313240	netting made on a lace or net machine
313240	netting, made in warp knitting mills
326198	netting, plastics, manufacturing
332619	netting, woven wire, made from purchased wire
541514	network systems integration, computer
622310	neurological hospitals
621110	neurologists' offices
312140	neutral spirits, beverage (except fruit), manufacturing
312130	neutral spirits, beverage, fruit, manufacturing
334512	neutron activation analysis instruments, manufacturing
419120	new and rebuilt auto parts, wholesale agents and brokers
417230	new and reconditioned barrels and drums merchant wholesalers
415110	new and used automobiles (cars) merchant wholesalers
414220	new and used electrical household appliances merchant wholesalers
415190	new and used trailers for trucks merchant wholesalers
415290	new automotive accessories merchant wholesalers
415290	new automotive air-conditioners merchant wholesalers
415290	new automotive batteries merchant wholesalers
415290	new automotive engine electrical equipment merchant wholesalers

415290	new automotive engines merchant wholesalers
415290	new automotive parts merchant wholesalers
415290	new automotive stampings merchant wholesalers
415290	new automotive supplies merchant wholesalers
451113	new bicycles combined with repair, repair as primary source of receipts, retail
448320	new luggage and leather goods, retail and repair
415290	new motor vehicle parts and accessories merchant wholesalers
415290	new motor vehicle radios and tape decks merchant wholesalers
415290	new motor vehicle sound systems merchant wholesalers
415290	new motorcycle parts merchant wholesalers
451140	new musical instruments combined with repair, repair as primary source of receipts, retail
417110	new or used farm implements merchant wholesalers
417110	new or used farm machinery merchant wholesalers
417110	new or used tractors (farm) merchant wholesalers
541619	new product development and other marketing consulting services
451119	new sporting goods and equipment (except golf, ski, and cycling), retail
415290	new trucks parts merchant wholesalers
415290	new wheels, motor vehicle merchant wholesalers
519110	news agencies
414420	news agents merchant wholesalers
519190	news and press clipping service
711513	news correspondents, independent
451310	news dealers, retail
519110	news feature syndicates
519110	news picture gathering and distributing service
519110	news reporting service
519110	news syndicates
519110	news ticker service
511120	newsletters publishing
323119	newsletters, printing without publishing
511120	newsletters, publishing and printing combined
541840	newspaper advertising representatives, independent
541840	newspaper advertising representatives, offices of
451310	newspaper and magazine stands or stores, retail
511110	newspaper branch offices, editorial and advertising

711513	newspaper columnists, independent
454390	newspaper distributor, newspaper boy, retail
519110	newspaper feature syndicate
333248	newspaper inserting equipment, manufacturing
511110	newspaper publishing and commercial printing combined
511110	newspaper publishing and job printing combined
414420	newspapers merchant wholesalers
454390	newspapers, home delivery
511110	newspapers, publishing
511110	newspapers, publishing and printing
511110	newspapers, publishing exclusively on Internet
418220	newsprint merchant wholesalers
322122	newsprint mills
322122	newsprint stock, manufacturing
419120	newsprint, wholesale agents and brokers
339940	nibs (i.e., pen points), manufacturing
331523	nickel alloy die-castings, unfinished, manufacturing
325189	nickel ammonium sulphate, manufacturing
331490	nickel and nickel alloy bar, sheet, strip and tubing, made from purchased metal or scrap
416210	nickel and nickel alloy primary forms and basic shapes merchant wholesalers
335910	nickel cadmium storage batteries, manufacturing
325189	nickel carbonate, manufacturing
331529	nickel castings (except die-castings), unfinished, manufacturing
331523	nickel die-castings, unfinished, manufacturing
332999	nickel foil, made from purchased foil
212232	nickel ore dressing, beneficiating, milling and mining
331490	nickel rolling, drawing and extruding, purchased metal or scrap
331410	nickel smelting and primary refining
325189	nickel sulphate, manufacturing
331490	nickel, recovering from scrap and/or alloying purchased metals
212232	nickel-copper concentrates
212232	nickel-copper ore mining
325320	nicotine insecticides, manufacturing
722410	nightclubs
713999	nightclubs or discotheques, not serving alcoholic beverages
315249	nightgowns, girls', cut and sewn from purchased fabric
315241	nightgowns, infants', cut and sewn from purchased fabric
315249	nightgowns, women's and misses', cut and sewn from purchased fabric
315220	nightshirts, men's and boys', cut and sewn from purchased fabric

315190	nightwear, made in knitting mills
331410	niobium smelting and primary refining
326290	nipples and teething rings, rubber, manufacturing
332999	nipples, metal, made from purchased pipe
325190	nitrated hydrocarbon derivatives, manufacturing
325313	nitric acid, manufacturing
325210	nitrile rubber, manufacturing
325210	nitrile-butadiene rubber, manufacturing
325210	nitrile-chloroprene rubber, manufacturing
325190	nitroaniline, manufacturing
325190	nitrobenzene, manufacturing
325210	nitrocellulose (i.e., pyroxylin) resins, manufacturing
325220	nitrocellulose fibres, manufacturing
325120	nitrogen, manufacturing
325313	nitrogenous fertilizer materials, manufacturing
325314	nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials
325920	nitroglycerin explosive materials, manufacturing
325190	nitrophenol, manufacturing
325190	nitrosated hydrocarbon derivatives, manufacturing
325130	nitroso dyes, manufacturing
325190	nitrous ether, manufacturing
325120	nitrous oxide, manufacturing
311830	nixtamal milling
325410	n-methylpiperazine, manufacturing
313310	noils, wool and similar animal fibre, manufacturing
111330	non citrus fruit farming
541380	non destructive testing services
562110	non hazardous recyclable material, collection
312120	non-alcoholic beer (e.g., near beer), brewing
419120	non-alcoholic beverages, wholesale agents and brokers
311919	non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing
325220	non-cellulosic fibres and filaments, manufacturing
325220	non-cellulosic filament yarn, manufacturing
325220	non-cellulosic staple fibres and filaments, manufacturing
111330	non-citrus fruit and tree nut farming
111330	non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms
327120	nonclay refractories (e.g., block, brick, mortar, tile), manufacturing
712111	non-commercial art museums and galleries
311515	non-dairy creamers, dry, manufacturing
311511	non-dairy creamers, liquid, manufacturing
311515	non-dairy drinks (i.e., soy and almond), manufacturing

523990	nondeposit trust companies
418410	non-edible gelatin merchant wholesalers
416120	non-electric furnaces, stoves and heaters merchant wholesalers
416120	non-electric heating and cooking equipment merchant wholesalers
416120	non-electric heating boilers merchant wholesalers
416120	non-electric heating radiators merchant wholesalers
333416	non-electric household forced air furnaces, manufacturing
333416	non-electric permanent mount room space heaters, manufacturing
414520	non-electric razors and blades merchant wholesalers
416120	non-electric space and water heating stoves merchant wholesalers
333416	non-electric swimming pool heaters (i.e., oil, gas or solar), manufacturing
325110	nonene, made from refined petroleum or natural gas liquids
517911	non-facilities based Internet service provider (ISP)
311515	nonfat dry milk, manufacturing
332113	non-ferrous (except copper and aluminum) forgings, unfinished, made from purchased non-ferrous metal
331490	non-ferrous alloys (except aluminum, copper), made from purchased metals
331410	non-ferrous alloys, made in primary smelting and refining mills (except aluminum)
331410	non-ferrous metal (except aluminum) smelting and refining
331529	non-ferrous metal (except aluminum, copper) castings (except die-castings), manufacturing
331529	non-ferrous metal (except aluminum, copper) foundries (except die-castings)
331490	non-ferrous metal (except aluminum, copper) powder, paste and flakes, made from purchased metals
331490	non-ferrous metal (except aluminum, copper) shapes, made by rolling, drawing and extruding purchased metal
331490	non-ferrous metal (except aluminum, copper), recovering from scrap
419120	non-ferrous metal and metal products, agents and brokers
416210	non-ferrous metal bars merchant wholesalers
418920	non-ferrous metal concentrates and ores merchant wholesalers
419120	non-ferrous metal ores and concentrates, agents and brokers
416210	non-ferrous metal plates merchant wholesalers

416210	non-ferrous metal primary forms and basic shapes merchant wholesalers
416210	non-ferrous metal rods merchant wholesalers
418110	non-ferrous metal scrap merchant wholesalers
416210	non-ferrous metal sheet merchant wholesalers
331410	non-ferrous metals (except aluminum), smelting and primary refining
416210	non-ferrous metals ingots merchant wholesalers
416210	non-ferrous metals refinery shapes and secondary forms merchant wholesalers
418920	non-ferrous ores and concentrates merchant wholesalers
511130	non-fiction books, publishers or publishing
511130	non-fiction books, publishing and printing combined
511130	non-fiction, professional or religious books, publishing exclusively on Internet
533110	non-financial intangible assets leasing
721213	non-instructional summer camps with overnight stays
624120	non-medical home care for persons with developmental disabilities
562920	non-metal waste and scrap recovery facilities
339990	nonmetallic mineral gaskets (i.e., asbestos gaskets), grease and oil seals, and packing, manufacturing
327990	non-metallic mineral products (e.g., barite, flint, pyrophyllite, talc), processing beyond beneficiating
327990	non-metallic mineral products (e.g., kaolin, baryum, mica, feldspar), processing beyond beneficiating
416120	non-portable electric baseboard heaters merchant wholesalers
325410	non-prescription drug preparations, manufacturing
414520	non-prescription medicinal herbs merchant wholesalers
416120	non-refrigerated drinking fountains merchant wholesalers
321991	non-residential building, manufacturing
531120	non-residential buildings, operators
326198	non-rigid hull inflatable plastic boats, manufacturing
326198	non-rigid hull inflatable plastic dinghies, manufacturing
326290	non-rigid hull inflatable rubber boats, manufacturing
326290	non-rigid hull inflatable rubber dinghies, manufacturing
484110	non-specialized freight transportation, local
524139	non-specialized reinsurance carriers

454390	non-store retailing, direct sales (door-to-door), retail
315220	non-tailored coats and jackets, men's and boys' (e.g., ski suits, windbreakers), manufacturing
526112	non-trusteed pension fund
113210	nonwood forest products gathering
313230	nonwoven fabric tapes, manufacturing
313230	nonwoven fabrics, manufacturing
313230	nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing
311990	noodle mixes, made from purchased dried ingredients (e.g., pad thai noodle mix)
311420	noodle mixes, made in dehydration plants
339940	notarial seals, metal, engraved, manufacturing
541190	notaries public, private practice (outside Québec)
541120	notary services (Québec)
523990	note brokers, oil and gas lease brokers and stock transfer agents
322230	notebooks (including mechanically bound by wire or plastic), made from purchased paper
322121	notebooks, made in paper mills
453210	notepaper and notebooks, retail
451130	notions and piece goods store, retail
414130	notions merchant wholesalers
451130	notions, sewing thread and needles, retail
419120	notions, wholesale agents and brokers
316990	novelties (e.g., cigarette lighter covers, key fobs), leather, manufacturing
332999	novelties and specialties, non-precious metal, manufacturing
332999	novelties and specialties, precious plated metal, manufacturing
322299	novelties, paper, manufacturing
321999	novelties, wood fibre, manufacturing
339990	novelty desk sets, manufacturing
337126	novelty furniture, metal, manufacturing
418990	novelty glassware merchant wholesalers
454110	novelty merchandise, mail order, retail
453220	novelty merchandise, retail
326198	nozzles, aerosol spray, plastics, manufacturing
332910	nozzles, fire fighting, manufacturing
332910	nozzles, lawn hose, manufacturing
325210	n-type rubber, manufacturing
332910	nuclear application valves, manufacturing
332410	nuclear bundles and control rods, made from purchased fuel
221113	nuclear electric power generation
541690	nuclear energy consulting services
325189	nuclear fuel scrap reprocessing
325189	nuclear fuels, inorganic, manufacturing
334512	nuclear instrument modules, manufacturing
325410	nuclear medicine radioactive isotopes, manufacturing

237130	nuclear power plants, construction
334512	nuclear radiation detection instruments, manufacturing
237130	nuclear reactor containment structure construction, general contractors
332410	nuclear reactor control rod drive mechanisms, manufacturing
332410	nuclear reactor steam supply systems, manufacturing
332410	nuclear reactors, manufacturing
541710	nuclear research reactors, operation of
332319	nuclear shielding, fabricated metal plate, manufacturing
332420	nuclear waste casks, heavy gauge metal, manufacturing
237990	nuclear waste disposal site construction
541710	nucleic acid chemistry research and experimental development laboratories
721213	nudist camps
713999	nudist camps without accommodation
339940	numbering machines, hand, manufacturing
339940	numbering stamps, with rubber type, hand, manufacturing
333519	numerically controlled metal cutting machine tools, manufacturing
453999	numismatic supplies, retail
453999	numismatist shops, retail
334290	nurse call systems, manufacturing
444220	nursery and garden centres selling primarily to other businesses but also selling to household consumers
111421	nursery farm
337126	nursery furniture, metal, manufacturing
337123	nursery furniture, wood, manufacturing
624410	nursery or playschool
411130	nursery stock and plant merchant wholesalers
419110	nursery stock and plants, business-to-business (B2B) electronic markets, wholesale
111421	nursery stock growing
411130	nursery stock merchant wholesalers
444220	nursery stock, seeds and bulbs, retail
611510	nurses' aides schools
813920	nurses' associations
611510	nurses' schools, practical
315249	nurses' uniforms, women's and misses', cut and sewn from purchased fabric
621390	nurses, practical, private practice
621390	nurses, registered and practical, offices of (except home health care services)
621390	nursing aide, nursing services, private practice
611510	nursing assistants' school
621390	nursing care, registered nurse, private practice
623110	nursing homes

623310	nursing homes for the aged
611210	nursing schools
621390	nursing services, registered nurse, private
622310	nursing stations
332999	nut crackers and pickers, metal, manufacturing
331110	nut rods, iron or steel, made in steel mills
331221	nut rods, made from purchased iron or steel
333110	nut shellers, farm type, manufacturing
445292	nut shops, retail
325410	nutraceuticals, botanical based, manufacturing
621390	nutritionists, offices of
413190	nuts or seeds (e.g., canned, roasted, salted) merchant wholesalers
311352	nuts, chocolate-covered, made from purchased chocolate
311340	nuts, covered (except chocolate covered), manufacturing
311911	nuts, kernels and seeds, roasting and processing
332720	nuts, metal, manufacturing
313210	nylon fabrics, broad-woven, weaving
325220	nylon fibres and filaments, manufacturing
325210	nylon resins, manufacturing
315110	nylons, sheer, women's, misses' and girls' full-length and knee-length, knitting

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325190	oak extract, manufacturing
321999	oars, wood, manufacturing
111190	oat farming, field and seed production
411120	oats merchant wholesalers
812910	obedience training services, pet
453310	objects of art, antique, retail
713999	observation towers, operation of
541710	observatories, astronomical
622310	obstetrical hospital
621110	obstetricians' offices
315190	occupational clothing, made in knitting mills
315249	occupational clothing, women's, misses' and girls', cut and sewn from purchased fabric
541690	occupational health and safety consulting services
541690	occupational health and wellbeing consultant
911240	occupational safety and health standards services, federal government
912150	occupational safety and health standards services, provincial government
813920	occupational therapists' associations
621340	occupational therapists, offices of
483115	ocean shipping, freight
483115	ocean transportation, passenger
483115	ocean-borne transportation (freight)
483115	ocean-borne transportation (passengers)

541370	oceanic surveying (except geophysical) services
541360	oceanic surveying, geophysical
541710	oceanographic research and development laboratories
212398	other mining
325130	ochre pigments, manufacturing
621110	oculists' offices
621110	oculists, private practice
334512	odometers, manufacturing
624190	offender rehabilitation agencies
624190	offender self-help organizations
488519	offering a combination of freight transportation services spanning transportation modes
722512	offering a variety of food items or offering specialty snacks or non-alcoholic beverages
611410	offering classes in office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting
611410	offering courses in basic computer skills, word processing, spreadsheets, and desktop publishing
488410	offering incidental services, such as tire repair, battery boosting and other emergency road services
336990	off-highway tracked vehicles (except construction, armoured military), manufacturing
561110	office administration services
531120	office and desk space, rental service
332311	office and factory buildings, prefabricated, metal, manufacturing
531120	office and other commercial building rental and leasing
414390	office and public building chairs merchant wholesalers
453210	office and school supplies (except furniture), retail
419110	office and store machinery and equipment, business-to-business (B2B) electronic markets, wholesale
419120	office and store machinery and equipment, wholesale agents and brokers
541514	office automation system design services
541514	office automation, computer systems integration
236220	office buildings and complexes, construction
811210	office business machines (e.g., typewriters, duplicating equipment, photocopiers, desk calculators), repair
811420	office chair reupholstering and upholstery repair
561722	office cleaning service
454390	office coffee-break service

453210	office equipment stores selling primarily to other businesses
337215	office fixtures (except metal and wood), manufacturing
337214	office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)
337214	office furniture (except wood), manufacturing
417910	office furniture merchant wholesalers
484210	office furniture moving, used
532420	office furniture rental
811420	office furniture repair (without retail sales of new equipment)
442110	office furniture stores
238390	office furniture, modular systems, installation
337213	office furniture, wood, padded, upholstered, or plain, manufacturing
561320	office help supply service
238299	office machinery, installation
417910	office machines and equipment (except electronic data processing equipment) merchant wholesalers
561110	office management services
541330	office of engineers
322230	office paper (e.g., computer printer, photocopy, plain paper), cut sheet, made from purchased paper
322121	office paper (e.g., computer printer, photocopy, plain paper), made in paper mills
453210	office paper and supplies, retail
561320	office personnel services (personnel suppliers)
418210	office supplies (except furniture, machines) merchant wholesalers
453210	office supplies stores selling primarily to other businesses but also selling to household consumers
322230	office supplies, die-cut, made from purchased paper or paperboard
418210	office supply ink, paste and solvent merchant wholesalers
414390	office, restaurant and public building merchant wholesalers
541212	offices of accountants
541320	offices of landscape architects
621390	offices of shiatsu therapists
912910	official languages office, provincial government
333120	off-road trucks, manufacturing
323120	offset plate preparation services
323119	offset printing (except manifold business forms, quick printing, textile fabrics), without publishing
323119	offset printing flexographic (except books, manifold business forms, printing grey goods, quick printing)
333248	offset printing presses, manufacturing

213111	offshore drilling, oil and gas, on contract basis
114113	offshore or deep sea finfish fishing
532490	offshore tool rental
713299	off-track betting parlours
334512	ohmmeters, manufacturing
311225	oil (e.g., rapeseed (canola), cottonseed, soybean, olive, peanut, linseed, palm-kernel, sunflower), made from purchased oils
311224	oil (e.g., rapeseed, safflower, flaxseed, coconut, castor, olive, cottonseed, lecithin, soybean), made in crushing mills
325999	oil additive preparations, manufacturing
415290	oil additives merchant wholesalers
324110	oil additives, made in petroleum refineries
211110	oil and gas exploration (except on a contract or fee basis)
213118	oil and gas exploration on a contract or fee basis
213118	oil and gas exploration on a contract or fee basis (except geophysical)
237120	oil and gas field distribution line construction
333130	oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing
213118	oil and gas field fire fighting services
416120	oil and gas hot water heaters merchant wholesalers
811310	oil and gas plant equipment repair
531190	oil and gas rights, leasing (if lessors)
332420	oil and gas storage tanks, heavy gauge metal, manufacturing
561110	oil and gas well management, on contract
336611	oil and gas well offshore drilling and production platforms, building
333130	oil and gas well perforating guns, manufacturing
493190	oil and gasoline storage caverns (for hire)
416120	oil burners merchant wholesalers
335315	oil circuit reclosers and sectionalizers (including 25 k.V.), manufacturing
418410	oil drilling muds merchant wholesalers
532410	oil field equipment rental and leasing
541360	oil gas field seismographic surveys
411120	oil kernels merchant wholesalers
523990	oil lease brokers, offices
333910	oil measuring and dispensing pumps, manufacturing
411190	oil nuts merchant wholesalers
331210	oil pipe and tube (e.g., casing, tubing, drill pipe), made from purchased iron or steel
531190	oil properties, lessors of
237120	oil refineries and petrochemical complexes, construction management
412110	oil refinery products merchant wholesalers
417220	oil refining machinery and equipment merchant wholesalers

484229	oil rig hauling (except with rigging), local
484239	oil rig hauling (except with rigging), long distance
213118	oil rig hauling with rigging up and rigging down
523910	oil royalty dealing (acting as principals)
533110	oil royalty holders
111190	oil seed and grain farming, combination
562910	oil spill cleanup services
325999	oil spill sorbents, manufacturing
532410	oil well drilling machinery and equipment rental
213118	oil well fire control services
213118	oil well logging, on a contract basis
417220	oil well machinery and equipment merchant wholesalers
417220	oil well sucker rods merchant wholesalers
417220	oil well supply merchant wholesalers
213118	oil well surveying, contract services (except seismographic)
311710	oil, fish and marine animal, manufacturing
311225	oil, vegetable stearin, made from purchased oils
324190	oil-based additives, made from refined petroleum
325510	oil-based paints or stains, manufacturing
313320	oilcloth, manufacturing
561110	oilfield crew supervisor (supervision)
811210	oilfield instrumentation repair service
811310	oilfield machinery (drilling and pumping), maintenance
313320	oiling (i.e., waterproofing) purchased clothing
313320	oiling (i.e., waterproofing) purchased textile fabrics
488490	oiling and salting roads for dust control
325999	oils (e.g., cutting, lubricating), synthetic, manufacturing
324110	oils (e.g., fuel, lubricating and illuminating), made in petroleum refineries
325190	oils, made by distillation of coal tar
325610	oils, soluble (i.e., textile finishing assistants), manufacturing
325410	oils, vegetable and animal, medicinal, uncompounded, manufacturing
325190	oils, wood, made by distillation of wood
111120	oilseed (except soybean) farming field and seed production
111190	oilseed and grain combination farming, field and seed production
411120	oilseed and grain merchant wholesalers
418310	oilseed cake and meal merchant wholesalers
333248	oilseed crushing and extracting machinery, manufacturing
311224	oilseed crushing mills
311224	oilseed processing
411120	oilseeds merchant wholesalers

419110	oilseeds, business-to-business (B2B)
	electronic markets, wholesale
111219	okra farming, field, bedding plant and seed production
912910	old age pensions board, provincial
911910	old age security program, federal government
623310	old folks home
623310	old soldiers' homes
325220	olefin fibres and filaments, manufacturing
325110	olefins (alkenes), made from refined petroleum or natural gas liquids
325190	oleic acid esters, manufacturing
325189	oleum (i.e., fuming sulphuric acid), manufacturing
311420	olives, brined, manufacturing
212326	olivine (nongem) mining
912910	ombudsman's office, provincial government
334511	omnibearing instrumentation, manufacturing
236110	one-family house construction, general contractors
812922	one-hour photo finishing
111219	onion (e.g., green or scallion, red, Spanish, shallot), farming
311420	onions, pickled, manufacturing
713299	online (Internet) gambling
713299	online gambling services
531390	online marketing for real estate
611690	online teacher's training programs
561510	online travel agency
236220	on-site assembly of modular or prefabricated commercial and institutional buildings
813920	Ontario college of pharmacy (licensing bureau)
522190	Ontario Savings Office
212316	onyx marble, crushed and broken stone, quarrying
212316	onyx marble, dimension-quarrying
526914	open-ended money market mutual funds, open-ended mutual funds
315990	opera hats, made from purchased fabric
611610	opera school
711130	opera singers, independent
813410	operating bars and restaurants and providing other recreational services to members
111330	operating commercial blueberry fields
519130	operating file sharing websites (e.g., textual, audio or video content)
485110	operating fixed routes and schedules, and allowing passengers to pay on a per-trip basis
483115	operating ocean-going cruise ships
488210	operating railway terminals and stations
221320	operating sewage treatment or disposal facilities
486990	operating slurry pipelines

511211	operating systems software, computer, publishing (including designing and developing), packaged
211110	operating tank battery in petroleum industry on contract basis
712190	operating, maintaining and protecting nature parks, nature reserves or conservation areas
331110	operation of electric arc furnace mini-mills
447190	operation of gasoline station with or without a repair garage, restaurant or other type of operation on behalf of their owners
447110	operation of gasoline stations with convenience stores on behalf of their owners
111994	operation of maple sugar bush
531120	operation of non-residential properties on own account
713992	operation of outdoor adventure facilities
487110	operation of preserved railways
711213	operation of racing horse stables, on race track site
531111	operation of residential properties on own account
487110	operation of scenic and sightseeing railroads (except operation of preserved railroads)
452110	operation of selected department store departments by separate establishments, on a concession basis
531112	operation of social housing projects by private, non-profit housing corporations
531112	operation or funding of social housing projects by non-profit government entities
212326	operations in conjunction with plants that manufacture cement, brick or other structural clay products, or pottery and related products, when separate reports are not available
541619	operations research consulting services
236210	operative builders (i.e., building on own land, for sale), industrial buildings
236110	operative builders (i.e., building on own land, for sale), single-family housing
531190	operators of "permanent" trailer sites
531111	operators of apartment buildings
531111	operators of apartment hotel
531120	operators of commercial and industrial buildings
325410	ophthalmic agents, uncompounded, manufacturing
339110	ophthalmic and intraocular lenses, manufacturing
339110	ophthalmic equipment (e.g., optometers, retinoscopes, ophthalmometers, ophthalmoscopes) manufacturing
417930	ophthalmic frames and lenses merchant wholesalers
417930	ophthalmic goods (except cameras) merchant wholesalers

339110	ophthalmic goods, manufacturing
339110	ophthalmic instruments and apparatus (except laser surgery), manufacturing
446130	ophthalmic or optical goods, retail and repair
621110	ophthalmologists' offices
325410	opium and opium derivatives (i.e., basic chemicals), manufacturing
333310	optical alignment and display instruments (except photographic), manufacturing
419120	optical and ophthalmic goods, wholesale agent
334110	optical disk drives, manufacturing
327215	optical fibres, strands, bundles and cables, unsheathed, made from purchased glass
327214	optical fibres, strands, bundles and cables, unsheathed, made in glass-making plants
417930	optical goods (except cameras) merchant wholesalers
333310	optical gun sighting and fire control equipment and instruments, manufacturing
333248	optical lens making and grinding machinery, manufacturing
334110	optical readers and scanners, manufacturing
334610	optical recording media, blank, manufacturing
518210	optical scanning data services
333310	optical test and inspection equipment, manufacturing
446130	opticians, retail
334410	optoelectronic devices, manufacturing
417930	optometric equipment and supplies merchant wholesalers
813920	optometrists' associations
621320	optometrists clinics
414520	oral hygiene products merchant wholesalers
621210	oral pathologists, offices of
111310	orange groves and farms
722512	orange juice stand
325999	orange oil, manufacturing
418390	orchard care chemicals merchant wholesalers
115110	orchard cultivation services (e.g., bracing, planting, pruning, removal, spraying, surgery)
115110	orchard fruit picking, hand
115110	orchard spraying and dusting service
711130	orchestras
454110	order taking offices of mail order houses, retail
561420	order-taking for clients over the Internet
212299	ore (e.g., antimony, beryllium, cerium, chromite, chromium, cobalt) mining
212299	ore (e.g., columbium, ilmenite, iridium, magnesium, manganese, palladium, roscoelite) mining

212299	ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
333130	ore crushing, washing, screening and loading machinery, manufacturing
212299	ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
417220	ore dressing flotation machinery merchant wholesalers
417220	ore dressing machinery merchant wholesalers
236210	ore milling and metal processing plants, construction
325130	organic pigments, dyes, lakes and toners, manufacturing
541612	organization development consulting services
919110	organization for economic co-operation and development
541611	organization management consultants
919110	organization of African Unity
919110	organization of American States, office in Canada
919110	organization of oil producing and exporting countries, office in Canada
813310	organizations for persons with developmental disabilities
326198	organizers for closets, drawers and shelves, plastics, manufacturing
325190	organo-inorganic compounds, manufacturing
325320	organo-phosphate base insecticides, manufacturing
418990	organs merchant wholesalers
321217	oriented strandboard (OSB), manufacturing
112510	ornamental (non-food) aquaculture plants, greenhouse grown
327420	ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing
416210	ornamental iron and steel products merchant wholesalers
238190	ornamental metal work, installation, contractors
332329	ornamental metal work, manufacturing
411130	ornamental plants and flowers merchant wholesalers
111421	ornamental plants, shrubs and trees, nursery grown
238140	ornamental stone, installation
327390	ornaments, concrete lawn and garden, manufacturing
339910	ornaments, costume, manufacturing
316990	ornaments, shoe, manufacturing
623999	orphanages (crèches)
912110	orphans' courts
212398	orpiment mining
325999	orris oil, manufacturing

325190	orthodichlorobenzene, manufacturing
339110	orthodontic appliances, custom made in dental laboratories
446199	orthopaedic aids, retail
417930	orthopaedic equipment and supplies merchant wholesalers
622310	orthopaedic hospitals
621110	orthopaedists, private practice
446199	orthopedic and artificial limb stores, retail
339110	orthopedic and prosthetic appliances, devices and supplies, manufacturing
339110	orthopedic canes, manufacturing
339110	orthopedic devices and materials (e.g., corsets, trusses, extension shoes, elastic hosiery), manufacturing
621110	orthopedic physicians, offices of
327420	orthopedic plaster, gypsum, manufacturing
316210	orthopedic shoes (except extension shoes), manufacturing
541370	orthophoto mapping services
621390	orthotherapists
446199	orthotic devices, retail
621390	orthotics, prosthetics, and pedorthics patient care offices
621390	orthotists' offices (e.g., centres, clinics)
334512	oscillators (e.g., instrument type audiofrequency and radiofrequency), manufacturing
334512	oscilloscopes, manufacturing
111999	osier growing
212299	osmium, psilomelane, pyrolusite, rhodium or rhodochrosite mining
334512	osmometers, manufacturing
325999	ossein, manufacturing
621110	osteopathic physicians, offices and clinics of
621110	osteopaths' offices
621499	osteoporosis centres
417930	ostomy supplies merchant wholesalers
112399	ostrich or emu farming
238190	other activities as part of structural work which may include cribbing
111190	other grain farming for fodder
332619	other hand sieves, manufacturing
237990	other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches)
526919	other open-ended funds
332319	other plate work and structural product fabrication and installation
323119	other printing on purchased labels and tags
331317	other rolling or drawing of purchased aluminum
526989	other self insurance funds
332999	other weaponry and ordnances (e.g., aircraft artillery, cannons, rocket and grenade launchers, tank artillery, torpedoes, flame throwers), manufacturing

114113	otter trawling
441220	outboard motor dealers, retail
417990	outboard motors merchant wholesalers
333619	outboard motors, electric, manufacturing
713999	outdoor adventure operations (e.g., white water rafting), without accommodation
721213	outdoor adventure retreats (with accommodation)
339950	outdoor electric billboard signs, manufacturing
337126	outdoor furniture (except wood or concrete), manufacturing
442110	outdoor furniture, household, retail
337123	outdoor household furniture, wooden, manufacturing
444210	outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail
444210	outdoor power equipment (e.g., lawn blower or vacuum, hedge trimmer), retail
315190	outerwear, made in knitting mills
721212	outfitters (fishing and hunting)
335930	outlet boxes (electric wiring devices), manufacturing
335930	outlet receptacles, electrical, manufacturing
621420	out-patient detoxification centres, drug addiction centres, mental health centres etc. with medical doctors providing services
621420	out-patient detoxification centres, drug addiction centres, mental health centres without medical doctors providing services
621420	out-patient mental health clinics
621420	out-patient treatment clinics for alcoholism and drug addiction
541612	outplacement consulting services
622310	outpost hospitals
624190	outreach programs
325610	oven cleaners, manufacturing
236210	oven construction for industrial plants, general contractors
334512	oven temperature controls, non-industrial, manufacturing
333990	ovens (e.g., japanning, enamelling, sintering, lacquering), manufacturing
333248	ovens, bakery, manufacturing
333990	ovens, industrial process type, manufacturing
333990	ovens, laboratory type, manufacturing
333310	ovens, ranges or stoves, commercial type, manufacturing
327215	ovenware, made from purchased glass
315241	overalls, infants', cut and sewn from purchased fabric
315220	overalls, men's and boys', cut and sewn from purchased fabric
315249	overalls, women's and misses', cut and sewn from purchased fabric

213119	overburden removal for bituminous coal, anthracite and lignite on a contract basis
213119	overburden removal, including iron ore, on a contract basis
213119	overburden removal, mines, on a contract basis
315249	overcoats (except fur, leather), girls', cut and sewn from purchased fabric
315249	overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
448199	overcoats, men's and boys', retail
315220	overcoats, tailored, men's and boys', cut and sewn from purchased fabric
333920	overhead conveyors, manufacturing
238350	overhead door installation, residential
416390	overhead doors sales, installation and service (except wood) merchant wholesalers
444190	overhead doors sales, installation and service, wooden, retail
333310	overhead projectors (except computer peripherals), manufacturing
334110	overhead projectors, computer peripheral-type, manufacturing
611620	overnight and day sports instruction camps
483115	overseas transport, freight, by water
483115	overseas transport, passengers, by water
485310	owner-operated taxicabs
711213	owners of race horses (racehorses)
325190	oxalates (e.g., ammonium oxalate, ethyl oxalate, sodium oxalate), manufacturing
325190	oxalic acid, manufacturing
812190	oxygen bar, day spa
446199	oxygen tent sales and medical gas supplying, retail store
621990	oxygen tent service
325120	oxygen, manufacturing
454390	oxygen, medical, home distribution
339110	oxygenators, oxygen tents and iron lungs, manufacturing
112510	oyster breeding and propagation service
212398	ozokerite mining
333310	ozone machines for water purification, manufacturing

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334512	pacemakers, manufacturing
326290	pacifiers, rubber, manufacturing
713999	pack trains (i.e., trail riding)
541420	package design (industrial) services
413190	packaged and frozen freshwater fish merchant wholesalers
417310	packaged computer software merchant wholesalers
413150	packaged cut salad vegetable merchant wholesalers

413190	packaged frozen bread merchant wholesalers
413190	packaged frozen cakes merchant wholesalers
413190	packaged frozen fish merchant wholesalers
413190	packaged frozen foods merchant wholesalers
413190	packaged frozen meats merchant wholesalers
413190	packaged frozen poultry merchant wholesalers
413190	packaged frozen seafood merchant wholesalers
413190	packaged quick-frozen foods merchant wholesalers
413190	packaged quick-frozen juices merchant wholesalers
413190	packaged quick-frozen pastry merchant wholesalers
413190	packaged quick-frozen pre-cooked foods merchant wholesalers
561910	packaging and labelling service (except packing and crating for transportation)
418990	packaging and wholesaling potting soil
311824	packaging dry pasta that are manufactured with other ingredients
326114	packaging film, plastics, single or multi-web, manufacturing
561910	packaging jams for restaurants
333990	packaging machinery, manufacturing
115110	packaging service, fresh or farm, dried fruits and vegetables
561910	packaging services (except crating for transportation)
561910	packaging toothpaste and brushes (individually)
326198	packaging, plastics (e.g., blister, bubble), manufacturing
325999	packers' fluids, manufacturing
488990	packing and crating service, transportable goods
417230	packing machinery and equipment merchant wholesalers
321920	packing or shipping crates, wood, manufacturing
484210	packing used household goods, moving and storage
488990	packing, crating and otherwise preparing goods for transportation
322230	padded envelopes, manufacturing
314990	padding and wadding (except nonwoven fabric), manufacturing
313230	padding and wadding, nonwoven fabric, manufacturing
321999	paddles, wood, manufacturing
332510	padlocks, manufacturing

339920	pads, athletic (e.g., football, basketball, soccer, lacrosse), manufacturing
322211	pads, corrugated and solid fibreboard, made from purchased paper or paperboard
322230	pads, desk, made from purchased paper
339110	pads, incontinence and bed, manufacturing
339940	pads, inking and stamping, manufacturing
314120	pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts
622112	paediatric hospitals
621110	paediatricians' offices
334220	paggers, manufacturing
517310	paging services, facilities-based
321920	pails, coopered wood, manufacturing
326198	pails, plastics, manufacturing
811121	paint and body shops, motor vehicle
325510	paint and varnish removers, manufacturing
811420	paint and varnish stripping, furniture
444120	paint and wallpaper stores (e.g., brushes, rollers, sprayers, paint, wall covering), retail
444120	paint and wallpaper stores selling primarily to businesses but also selling to household consumers
238320	paint and wallpaper stripping (removal), contractors
333990	paint baking and drying ovens, manufacturing
339990	paint brushes (except artists), manufacturing
416340	paint brushes, rollers, sprayers merchant wholesalers
332431	paint cans, metal, manufacturing
416340	paint materials and supplies merchant wholesalers
238320	paint or paper stripping and sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors
416340	paint pigment colours, driers and colourants merchant wholesalers
419110	paint pigments, driers and colourants, business-to-business (B2B) electronic markets, wholesale
339990	paint rollers and parts, manufacturing
339930	paint sets, children's, manufacturing
333990	paint spray guns, pneumatic, hand-held power-driven, manufacturing
333910	paint sprayers (i.e., compressor and spray gun units), manufacturing
332999	paint sticks, metal, manufacturing
326198	paint sticks, plastics, manufacturing
321999	paint sticks, wood, manufacturing
444120	paint stores
325510	paint thinner and reducer preparations, manufacturing
416340	paint thinners and removers merchant wholesalers

419120	paint, glass and wallpaper, wholesale agents and brokers
713992	paintball facilities
325510	paintbrush cleaners, manufacturing
339930	paint-by-number kits, manufacturing
451120	paint-by-number sets, retail
711511	painters (i.e., artists)
238320	painting contractors
532490	painting equipment rental
332810	painting metals and metal products, for the trade
811121	painting motor vehicles, service
237310	painting or marking lines (e.g., parking lots, highway lines, traffic lanes)
711511	painting restorers, independent
238160	painting, spraying or coating of roofs
419120	paintings and artistic prints, wholesale agents and brokers
325510	paints (except artists), manufacturing
416340	paints merchant wholesalers
339940	paints or colours, artists', manufacturing
325510	paints, emulsion (i.e., latex paint), manufacturing
325510	paints, oil and alkyd vehicle, manufacturing
339940	palettes, artists', manufacturing
333920	pallet movers, manufacturing
321920	pallet parts, wooden, manufacturing
332999	pallets and pallets parts, metal, manufacturing
321920	pallets and skids of wood, manufacturer repaired and recycled
322211	pallets, corrugated and solid fibre, made from purchased paper or paperboard
624190	palliative care assistance (providing aid and comfort to patient and family)
325190	palmitic acid esters and amines, manufacturing
323120	pamphlets and magazines, binding without printing
323119	pamphlets and textbooks, printing without publishing
511190	pamphlets publishers or publishing exclusively on Internet
315990	panama hats, made from purchased fabric
311990	pancake syrup (except pure maple), manufacturing
321919	panel work, wood millwork, manufacturing
334512	panelboard indicators, recorders and controllers and receiver, industrial process type, manufacturing
335315	panelboards (distribution, lighting and residential), manufacturing
238350	panelling installation
236110	panellized housing, assembly on site by operative builders
236110	panellized housing, multifamily, assembly on site by general contractors

332311	panels for prefabricated portable metal buildings, manufacturing
321992	panels for prefabricated wood buildings, manufacturing
335315	panels, electric control and metering, manufacturing
321211	panels, hardwood plywood, manufacturing
238390	panels, metal, installation
321212	panels, softwood plywood, manufacturing
416330	panic hardware merchant wholesalers
315249	pantie girdles, women's, misses' and girls', cut and sewn from purchased fabric
315249	panties, girls', cut and sewn from purchased fabric
315249	panties, women's and misses', cut and sewn from purchased fabric
332210	pantryware (e.g., bread boxes, canisters, cake carriers), fabricated metal, manufacturing
315220	pants (except washable service type), men's and boys', cut and sewn from purchased fabric
448199	pants and slacks, men's and boys', retail
315220	pants, athletic (e.g., gymnasium, ski), men's and boys', cut and sewn from purchased fabric
315249	pants, athletic, women's and misses', cut and sewn from purchased fabric
315220	pants, dress, men's and boys', cut and sewn from purchased fabric
315241	pants, infants', cut and sewn from purchased fabric
315281	pants, leather, men's and boys', manufacturing
315281	pants, leather, women's and misses', manufacturing
315210	pants, men's and boys', cut and sewn from materials owned by others
315289	pants, rubber or rubberized fabric, manufacturing
315249	pants, ski, women's and misses', cut and sewn from purchased fabric
315220	pants, sweat, men's and boys', cut and sewn from purchased fabric
315220	pants, sweat, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
315249	pants, sweat, women's and misses', cut and sewn from purchased fabric
315220	pants, washable service type, men's and boys', cut and sewn from purchased fabric
315241	pants, waterproof, infants', cut and sewn from purchased fabric
315289	pants, waterproof, men's and boys', cut and sewn from purchased fabric
315289	pants, waterproof, women's and misses', cut and sewn from purchased fabric

315210	pants, women's, misses' and girls', cut and sewn from materials owned by others
448120	pants, women's, retail
315249	pantsuits, girls', cut and sewn from purchased fabric
315249	pantsuits, women's and misses', cut and sewn from purchased fabric
315110	panty hose, manufacturing
322121	paper (except newsprint and uncoated groundwood) mills
322121	paper (except newsprint and uncoated groundwood) products, made in paper mills
322121	paper (except newsprint and uncoated groundwood) stock for conversion into paper products, manufacturing
322121	paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills
322121	paper (except newsprint and uncoated groundwood), manufacturing
322121	paper (except newsprint) mills
322220	paper and cardboard, coating with varnish
418220	paper and disposable plastics bags merchant wholesalers
419120	paper and paper products (except newsprint and stationery and office supplies), wholesale agents and brokers
333247	paper and paperboard coating and finishing machinery, manufacturing
333247	paper and paperboard converting machinery, manufacturing
333247	paper and paperboard corrugating machinery, manufacturing
333247	paper and paperboard cutting and folding machinery, manufacturing
333247	paper and paperboard die-cutting and stamping machinery, manufacturing
333247	paper bag making machinery, manufacturing
322220	paper bags, coated, made from purchased paper
331222	paper clips, iron or steel, made in wire drawing plants
332619	paper clips, made from purchased wire
418220	paper cups, dishes, napkins, towels and patterns merchant wholesalers
339940	paper cutter, office type, manufacturing
418220	paper dealers, merchant wholesalers (except newsprint)
418220	paper diapers and other sanitary paper products merchant wholesalers
322219	paper dishes (e.g., cups, plates), made from purchased paper or paperboard
323119	paper engraving (e.g., invitation, greeting, business)
418210	paper envelopes merchant wholesalers
313210	paper fabrics, broad-woven, weaving

332619	paper machine cloth, made from purchased wire
326198	paper machine forming fabric, plastic, manufacturing
322220	paper made from a single layer; or from several layers laminated together
333247	paper making machinery, manufacturing
417230	paper manufacturing machinery merchant wholesalers
418990	paper novelties merchant wholesalers
322230	paper office supplies, made from purchased paper
339990	paper or paperboard gaskets made from purchased paper
322219	paper plates, made from purchased paper or paperboard
322230	paper products, die-cut office supplies, made from purchased paper or paperboard
322230	paper rolls or tapes (e.g., adding machine, cash register), made from purchased paper
561990	paper shredding services
322121	paper stationery made in paper mills
333247	paper stock preparation machinery, manufacturing
322220	paper, coated (except photographic and carbon), made from purchased paper
322220	paper, laminated, made from purchased paper
325999	paper, photographic sensitized, manufacturing
322220	paper, sensitized (except photographic), made from purchased paper
418220	paperboard and disposable plastics boxes merchant wholesalers
418220	paperboard and products (except office supplies) merchant wholesalers
322299	paperboard backs for blister or skin packages, made from purchased paper or paperboard
333247	paperboard box making machinery, manufacturing
333247	paperboard making machinery, manufacturing
322130	paperboard mills (except building board mills), manufacturing
322130	paperboard products (e.g., containers), made in paperboard mills
322220	paperboard, pasted, lined, laminated or surface coated, made from purchased paperboard
322299	paper-maché products, manufacturing
313210	parachute fabrics, broad-woven, weaving
611620	parachute training for pleasure
314990	parachutes, manufacturing
453999	parachutes, retail
325110	paraffins (alkanes), made from refined petroleum or natural gas liquids

541190	paralegal services
321215	parallel strand lumber (PSL), manufacturing
541690	paramedic consultant
621390	paramedics, offices of
325130	pararosaniline dyes, manufacturing
325320	parathion insecticides, manufacturing
485990	paratransit transportation services
492110	parcel delivery service, courier
492110	parcel delivery, private
492110	parcel delivery, private (air)
492110	parcel express service, courier
561990	parcel pick-up centre for catalogue retailer
333990	parcel post scales, manufacturing
624190	parenting services
813410	parent-teachers associations
325320	Paris green insecticides, manufacturing
315220	parkas, men's and boys', cut and sewn from purchased fabric
332810	parkerizing metals and metal products, for the trade
236220	parking garages, construction
336320	parking lights, automotive, manufacturing
811310	parking meter and other commercial timing equipment repair
417930	parking meters merchant wholesalers
334512	parking meters, manufacturing
913910	parks and recreation commission, municipal government
912910	parks commission, provincial government
712130	parks, wild animal
237310	parkway construction, general contractors
911910	parliament, federal government
611110	parochial schools, elementary
611110	parochial schools, secondary
912120	parole offices, provincial
911220	parole services, federal government
321919	parquet flooring, hardwood (assembled), manufacturing
238330	parquet or wood tile flooring, installation
321919	parquetry, hardwood, manufacturing
111219	parsley farming, field, bedding plant and seed production
111219	parsnip farming, field, bedding plant and seed production
334512	particle beam excitation instruments, laboratory type, manufacturing
333245	particle board forming machinery, manufacturing
321216	particle board, manufacturing
334512	particle size analyzers, manufacturing
416320	particleboard merchant wholesalers
337215	partitions (except free-standing), metal, office and store, manufacturing
337215	partitions (except freestanding), wood, prefabricated, manufacturing
417910	partitions merchant wholesalers

322211	partitions, corrugated and solid fibre, made from purchased paper or paperboard
337215	partitions, freestanding, metal, prefabricated, manufacturing
337215	partitions, freestanding, wood, prefabricated, manufacturing
332619	partitions, made from purchased wire
238390	partitions, moveable and/or demountable, installation
332329	partitions, ornamental metal, manufacturing
112399	partridge production
336990	parts (e.g., frames, gears, handlebars, saddles) for mopeds, scooters and motorcycles, manufacturing
812990	party and wedding planning or consulting service
532280	party supplies rental and leasing
453999	party supplies store, retail
481110	passenger air transportation, scheduled
333920	passenger baggage belt loaders, manufacturing
532112	passenger car (e.g., minivan, sport utility vehicles (SUV)) leasing, without drivers
532111	passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time
336611	passenger ships, building
485110	passenger transit systems, mixed mode
482114	passenger transportation services, railway
541920	passport photography services
911410	passport services
311824	pasta and noodle mixes, made in dry pasta plants
333248	pasta making machinery (i.e., food manufacturing type), manufacturing
311990	pasta mixes, made from purchased dried ingredients (e.g., linguine with dried broccoli mix)
331110	paste, iron or steel, made in steel mills
331420	paste, made from purchased copper
331221	paste, made from purchased iron or steel
331490	paste, non-ferrous metal (except aluminum, copper), made from purchased metals
418220	pasted chipboard (paperboard) merchant wholesalers
339940	pastels and crayons (artists), manufacturing
325520	pastes, adhesive, manufacturing
311420	pastes, fruit and vegetable, canning
333248	pasteurizing equipment (i.e., food manufacturing type), manufacturing
311814	pastries (e.g., danish, French), frozen, manufacturing
311814	pastries (e.g., danish, French), made in commercial bakeries
321999	pastry boards, wood, manufacturing
311824	pastry mixes, prepared, made from purchased flour

541190	patent agent services (i.e., patent filing and searching services)
446110	patent and proprietary medicines, retail
541110	patent attorneys, private practice
541990	patent broker services (i.e., patent marketing services)
533110	patent buying and licensing
533110	patent holders
533110	patent leasing
325410	patent medicine preparations, manufacturing
533110	patent owners
621110	pathologists (M.D.), offices of
621110	pathologists, private practice
334512	patient monitoring equipment (e.g., intensive care, coronary care unit), manufacturing
417930	patient monitoring equipment merchant wholesalers
327330	patio blocks, concrete, manufacturing
414390	patio furniture merchant wholesalers
541990	patrolling (i.e., visual inspection) of electric transmission or gas lines
511190	pattern and plan (e.g., clothing patterns), publishers or publishing exclusively on Internet
333245	pattern makers' machinery, woodworking, manufacturing
332999	patterns (except shoe), industrial, manufacturing
339990	patterns and models, all materials, manufacturing
323119	patterns and plans, printing without publishing
511190	patterns, paper (i.e., clothing), publishing and printing combined
511190	patterns, paper (i.e., clothing), publishing or publishers
237310	pavement of highways, roads, streets, bridges or airport runways and tarmacs
417210	pavers merchant wholesalers
327330	paving blocks, concrete, manufacturing
327990	paving blocks, cut stone, manufacturing
327120	paving brick, clay, manufacturing
237310	paving highway, street and bridge, contractors
416390	paving mixtures merchant wholesalers
522299	pawn shops and brokers
522299	pawnbrokers
812990	pay telephone equipment concession operators
515210	pay television
522390	payday lending services
541215	payment services, talent, entertainment industry
334210	PBX (private branch exchange) equipment, manufacturing
813310	peace advocacy groups
325130	peacock blue lake, manufacturing

311911	peanut butter, manufacturing
333110	peanut combines (i.e., diggers, packers, threshers), manufacturing
111999	peanut farming
333248	peanut roasting machinery (i.e., food manufacturing type), manufacturing
111330	pear, plum or prune orchards and farms
325130	pearl essence pigment, synthetic, manufacturing
339910	pearl jewellery, manufacturing
331511	pearlitic castings, malleable iron, unfinished, manufacturing
414410	pearls merchant wholesalers
339910	pearls, artificial or imitation, manufacturing
339910	pearls, drilling, sawing, or peeling of, manufacturing
212397	peat bog
212397	peat digging
213119	peat extraction support services
212397	peat mining
212397	peat moss digging or harvesting
212397	peat moss harvesting, extraction, cutting
418990	peat moss merchant wholesalers
327990	peat pots, manufacturing
212397	peat, agglomerated, mining
212397	peat, fuel, mining
212323	pebbles mining
411190	pecan merchant wholesalers
311940	pectin, manufacturing
621110	pediatricians, offices of
334512	pedometers, manufacturing
621390	pedorthics' offices (e.g., centres, clinics)
113311	peeler logs, cutting
212326	pegmatite (feldspar) mining
316990	pegs, leather shoe, manufacturing
321999	pegs, shoe, wood, manufacturing
114113	pelagic fish, fishing
333130	pellet making machinery, mining type, manufacturing
325189	pelletizing liquid sulphur
114210	pelts or skins, wild animal, undressed (except seal skins), skinning
453210	pen and pencil shops, retail
236220	penal complexes (e.g., penitentiaries, jails, prisons), construction
339940	pencil leads, manufacturing
339940	pencil sharpeners, manufacturing
321999	pencil slats, wood, manufacturing
335120	pendant lamps, commercial, industrial and institutional, manufacturing
325610	penetrants, manufacturing
325999	penetrating fluids, synthetic, manufacturing
339940	penholders and parts, manufacturing
912120	penitentiaries, provincial government
911220	penitentiary services, federal government
339940	penpoints, gold, steel, or other metal, manufacturing

339940	pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
526112	pension funds (except trustee)
523920	pension funds, management
524112	pension insurance carriers directly to group policyholder
524111	pension insurance carriers, directly to individual policyholder
911910	pension payments, social insurance, federal
332319	penstocks, fabricated metal plate, manufacturing
325190	pentachlorophenol, manufacturing
325190	pentaerythritol, manufacturing
325110	pentane, made from refined petroleum or natural gas liquids
211110	pentanes plus gas liquid, mining
325110	pentene, made from refined petroleum or natural gas liquids
913110	people's courts
111219	pepper farming (e.g., bell, chilli, green, hot, red, sweet)
325999	peppermint oil, manufacturing
313210	percale fabrics, broad-woven, weaving
325189	perchloric acid, manufacturing
325190	perchloroethylene, manufacturing
335210	percolators, electric, manufacturing
443143	percolators, electric, retail
339990	percussion instruments and parts (e.g., cymbals, drums, marimbas, vibraphones), manufacturing
339990	percussion instruments and parts (e.g., xylophones, drummer's traps, carillon bells, chimes), manufacturing
418990	percussion instruments merchant wholesalers
213118	perforating well casings, on a contract basis
711311	performing arts centres, promoting events
611610	performing arts schools
912910	performing arts support programs, provincial
332810	performing coating, engraving, cold and heat treating and allied activities on other materials, such as plastics, in addition to metals, as well as engaging in plating with precious metal for the trade
238110	performing grout and shotcrete work
325190	perfume materials (i.e., basic synthetic chemicals such as terpineol), manufacturing
414520	perfumes and fragrances merchant wholesalers
446120	perfumes, cosmetics and beauty supplies stores, retail
325620	perfumes, manufacturing
511120	periodical publishers
414420	periodicals merchant wholesalers
511120	periodicals, all formats, publishing
511120	periodicals, publishing and printing combined
443144	peripheral equipment, computer stores

333310	periscopes, manufacturing
327990	perlite aggregates, manufacturing
212398	perlite mining
327990	perlite, expanded, manufacturing
331529	permanent mould castings, aluminum, unfinished, manufacturing
331529	permanent mould castings, copper, unfinished, manufacturing
331529	permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
333416	permanent mount electric space heaters (i.e., baseboard), manufacturing
325620	permanent wave preparations, manufacturing
238130	permanent wood foundations, installation
325189	peroxides, inorganic, manufacturing
325190	peroxides, organic, manufacturing
325130	persian orange lake, manufacturing
111330	persimmon orchards and farms
814110	personal affairs management
524124	personal and commercial property insurance
443143	personal care appliance store
335210	personal care appliances, domestic, electric, manufacturing
623110	personal care homes with health care
611510	personal care training school (geriatric)
517310	personal communication services (PCS) (i.e., communications carriers), facilities-based
443144	personal computers sales and service
334110	personal computers, manufacturing
551113	personal corporation (as defined by income tax act), holding real estate
551113	personal corporation (as defined by income tax act), holding securities
522291	personal credit institutions
414520	personal deodorants merchant wholesalers
611690	personal development courses or schools
522291	personal finance and loan companies
451119	personal fitness equipment, retail
541690	personal growth consultant
811490	personal health care appliances repair (e.g., hearing aid, electric razor), without retail sales of new equipment
551113	personal holding companies
523990	personal investment trusts, administration by trust companies
523920	personal investment trusts, management (except by trust companies)
517310	personal mobile communications services
812990	personal organizer services
812990	personal physical fitness trainer (except sports trainer)
561612	personal protection services
414520	personal sanitary products merchant wholesalers

812990	personal shopping service
334220	personal video recorders (PVRs), manufacturing
336990	personal watercraft (e.g., sea-doo, jet-ski), manufacturing
813920	personnel management associations
541612	personnel management consulting services
325320	pest (e.g., ant, rat, roach, rodent, termite) control poisons, manufacturing
115310	pest control services, forestry
325320	pesticides, manufacturing
453910	pet animal care equipment, retail
112999	pet animal, raising
411110	pet animals merchant wholesalers
311119	pet food (except dogs and cats), manufacturing
418310	pet food merchant wholesalers
453910	pet food stores, retail
812910	pet grooming services
541940	pet hospitals
322299	pet litter (paper based), manufacturing
453910	pet shops, retail
812910	pet sitting services
453910	pet supplies (e.g., aquarium, cage, food, tank), retail
418990	pet supplies (except pet food) merchant wholesalers
314990	pet supplies (i.e. leashes, blankets, booties), textile fabric, manufacturing
812910	pet training services
812910	pet washing and grooming
324110	petrochemical feedstocks, made in petroleum refineries
238299	petro-chemical piping, installation
325110	petrochemicals, made from refined petroleum or natural gas liquids
324110	petrochemicals, made in petroleum refineries
493190	petroleum and chemical bulk stations and terminals (for hire)
419120	petroleum brokers, wholesale
412110	petroleum bulk stations and terminals merchant wholesalers
324110	petroleum coke, made in petroleum refineries
211110	petroleum condensates production, mining
324110	petroleum cracking and reforming
417220	petroleum cracking catalysts and compounds merchant wholesalers
324110	petroleum distillation
541330	petroleum engineering services
324190	petroleum jelly, made from refined petroleum
324110	petroleum jelly, made in petroleum refineries
325210	petroleum polymer resins, manufacturing
417220	petroleum production machinery and equipment merchant wholesalers
419110	petroleum products, business-to-business (B2B) electronic markets, wholesale

237120	petroleum refinery, construction
333248	petroleum refining machinery, manufacturing
332420	petroleum storage tanks, heavy gauge metal, manufacturing
211141	petroleum, from sand, in-situ production
486910	petroleum, refined, pipeline transport service
453910	pets (e.g., dog, cat, bird, fish), retail
712130	petting zoos
337127	pews, church, manufacturing
339910	pewter ware products manufacturing
339910	pewter ware, manufacturing
541690	pharmaceutical consultant
236210	pharmaceutical manufacturing plant construction, general contractors
325410	pharmaceutical preparations (i.e., antispasmodics, barbiturates, sedatives), manufacturing
325410	pharmaceutical preparations (i.e., emetics, cathartics, diaphoretics, diuretic, emmenagogues), manufacturing
325410	pharmaceutical preparations (i.e., haematinics, haematological agents, antacid, alteratives), manufacturing
325410	pharmaceutical preparations (i.e., narcotics, analgesics, astringents, anaesthetics), manufacturing
414510	pharmaceutical preparations merchant wholesalers
419110	pharmaceuticals and pharmacy supplies, business-to-business (B2B) electronic markets, wholesale
446110	pharmaceuticals or prescription medicines, retail
446110	pharmacies and drug stores (i.e., apothecary, dispensary), retail
561990	pharmacist working on contract
813920	pharmacists' associations
541710	pharmacy research and development laboratories
334512	phase angle meters, manufacturing
335312	phase converters (i.e., electrical equipment), manufacturing
112399	pheasant, geese, goose, duck, quail or guinea fowl farming
112991	pheasants (seasonal) and sheep farming
325190	phenol, manufacturing
325210	phenol-formaldehyde resins, manufacturing
325210	phenol-furfural resins, manufacturing
325210	phenolic resins, manufacturing
325210	phenoxy resins, manufacturing
453999	philatelic supplies, retail
418990	philatelist stamps merchant wholesalers
212398	phlogopite mining
334512	phonocardiographs, manufacturing
453310	phonograph and phonograph record stores, second-hand, retail
443146	phonograph record stores, retail

414440	phonograph records merchant wholesalers
334610	phonograph records, manufacturing
334310	phonograph turntables, manufacturing
414210	phonographs (except coin-operated) merchant wholesalers
325190	phosgene, manufacturing
212398	phosphate rock mining
325313	phosphatic fertilizer materials, manufacturing
325130	phosphomolybdic acid lakes and toners, manufacturing
325190	phosphoric acid esters, manufacturing
325313	phosphoric acid, manufacturing
325189	phosphorus oxychloride, manufacturing
325130	phosphotungstic acid lakes and toners, manufacturing
812921	photo finishing laboratories (except one-hour)
323120	photocomposition services, for the printing trades
417910	photocopy machines merchant wholesalers
333310	photocopying (photocopier) machines, manufacturing
418210	photocopying supplies merchant wholesalers
325999	photocopying toner cartridges, manufacturing
334410	photoelectric cells, solid state (e.g., electronic eye), manufacturing
333248	photoengraving machinery, manufacturing
323120	photoengraving plate preparation services
414430	photofinishing equipment merchant wholesalers
812921	photofinishing services (except one-hour)
541370	photogrammetric mapping services
334512	photogrammetrical instruments, manufacturing
812921	photograph developing, printing and enlarging services (except one-hour)
322299	photograph folders, mats and mounts, manufacturing
711511	photographers (artistic)
335110	photographic bulbs, lamps and cubes, manufacturing
333310	photographic camera equipment (i.e., lens hoods, flash apparatus), manufacturing
443145	photographic camera parts and accessories, retail
414430	photographic camera, projectors, equipment and supplies merchant wholesalers
419110	photographic cameras, projectors, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
414430	photographic chemicals merchant wholesalers
325999	photographic chemicals, manufacturing
414430	photographic enlarging equipment merchant wholesalers

333310	photographic equipment (except lenses), manufacturing
419120	photographic equipment and supplies, wholesale agents and brokers
532280	photographic equipment rental
333310	photographic equipment, coin operated, manufacturing
443145	photographic equipment, retail
443145	photographic film and plates (unexposed), retail
414430	photographic film and plates merchant wholesalers
326114	photographic film base (except sensitized), manufacturing
333310	photographic film developing equipment (i.e., tanks and trays for fixing and washing, etc.), manufacturing
333310	photographic film developing equipment, manufacturing
414430	photographic film merchant wholesalers
325999	photographic film, cloth, paper and plate, sensitized, manufacturing
812921	photographic laboratories (except for the motion picture industry)
519122	photographic libraries, archives
812990	photographic machine operator, coin-operated
414430	photographic paper and cloth merchant wholesalers
414430	photographic printing apparatus merchant wholesalers
414430	photographic projection equipment (e.g., motion picture, slide) merchant wholesalers
326114	photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
611610	photography schools
711511	photojournalist, freelance
327214	photomask blanks, glass, made in glass-making plants
325999	photomasks, manufacturing
334512	photometers (except photographic exposure meters), manufacturing
334410	photomultiplier tubes, manufacturing
334512	photonexcitation analyzers, manufacturing
334410	photonic integrated circuits (pic), manufacturing
541710	photonics research and development services
325999	photosensitized paper, manufacturing
323120	phototypesetting services
334410	photovoltaic devices, solid-state, manufacturing
335990	photovoltaic panels made from purchased cells
325190	phthalic acid, manufacturing
325210	phthalic alkyd resins, manufacturing

325210	phthalic anhydride resins, manufacturing
325190	phthalic anhydride, manufacturing
325130	phthalocyanine pigments, manufacturing
541619	physical distribution consulting services
621499	physical examination service (except by physicians)
713940	physical fitness centres or studios
334512	physical properties testing and inspection equipment, manufacturing
541710	physical science research and development laboratories or services
621340	physical therapists, offices of
621110	physicians (M.D.) (primarily specialists), offices and clinics of
621390	physicians' assistants, offices of
417930	physicians' equipment and supplies merchant wholesalers
621110	physicians' offices, general practice
541690	physics consulting services
621340	physiotherapists' offices, private practice
621340	physiotherapy
339110	physiotherapy equipment, electric, manufacturing
325410	physostigmine and derivatives (i.e., basic chemicals), manufacturing
332510	piano hardware, metal, manufacturing
418990	pianos merchant wholesalers
333248	picker machinery for textiles, manufacturing
333248	picker sticks for looms, manufacturing
113311	pickets and paling, round or split, cutting
311710	picking crab meat
333519	picklers and pickling machinery, metalworking, manufacturing
311420	pickles, manufacturing
413190	pickles, preserves and sauces merchant wholesalers
332810	pickling metals and metal products, for the trade
332210	picks or mattocks (i.e., hand tools), manufacturing
336215	pickup canopies, caps or covers, manufacturing
441310	pickup truck box covers and caps, retail
336110	pick-up trucks, light duty, assembling on chassis of own manufacture
441110	pickups and vans, new and used, retail
326198	picnic jugs, plastics, manufacturing
334511	pictorial situation instrumentation, manufacturing
414390	picture and mirror frames merchant wholesalers
442292	picture frames, retail
339990	picture plaques, laminated, manufacturing
311824	pie crust shells and pastries, uncooked, made from purchased flour
451130	piece goods (e.g., textile, cotton, linen, woollen), retail

414130	piece goods (e.g., textile, synthetic, cotton, silk, rayon) merchant wholesalers
414130	piece goods braided material merchant wholesalers
414130	piece goods knitted cloth merchant wholesalers
414130	piece goods man-made fabric merchant wholesalers
419120	piece goods, wholesale agents and brokers
414130	piece goods, woven (e.g., jute, cloth, linen, nylon) merchant wholesalers
327390	pier footings and piling, prefabricated concrete, manufacturing
713110	piers, amusement
488310	piers, docks and wharves, maintenance
488310	piers, docks and wharves, operation
311814	pies, dessert type (except ice cream), manufacturing
334410	piezoelectric crystals, manufacturing
334410	piezoelectric devices, manufacturing
416210	pig and other primary iron merchant wholesalers
112210	pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)
331110	pig iron, manufacturing
112399	pigeon or squab farming
339920	pigeons, clay (targets), manufacturing
325130	pigment, scarlet lake, manufacturing
325130	pigments (except animal black, bone black), organic, manufacturing
325130	pigments (except bone, carbon and lamp black), inorganic, manufacturing
311614	pigs' feet, cooked and pickled, made from purchased meat
238910	pile driving, contractors
237990	pile driving, marine
313210	pile fabrics, broad-woven, weaving
313240	pile fabrics, weft knit, made in knitting mills
332319	pile shells, fabricated metal plate, manufacturing
332329	pile shells, sheet metal, manufacturing
333120	pile-driving equipment, manufacturing
321114	piles and pilings, foundation and marine construction, treating
238910	piling (i.e., bored, cast-in-place, drilled), building foundation, contractors
333120	piling extractors, manufacturing
331110	pilings, iron or steel plain sheet, made in steel mills
332991	pillow blocks, with ball or roller bearings, manufacturing
414330	pillow cases and sheets merchant wholesalers
314120	pillows, bed, made from purchased materials
488490	pilot car services (i.e., wide load warning service)
488190	pilot, own account

339910	pin stems (jewellery findings), manufacturing
322299	pinata, manufacturing
713120	pinball arcades
339990	pinball machines, coin-operated, manufacturing
713999	pinball machines, concession operators
337123	pine and oak furniture, manufacturing
325190	pine oil, manufacturing
111330	pineapple plantation or farming
325190	pinene, manufacturing
713991	ping pong clubs
713992	ping pong parlours
212326	pinite mining
339910	pins, costume jewellery (except precious metal and gems), manufacturing
339920	pin-setters, automatic, bowling, manufacturing
712120	pioneer villages
332999	pipe and pipe fittings made from purchased other nonferrous metal pipe
332999	pipe and pipe fittings, made from purchased metal pipe
333519	pipe and tube rolling mill machinery, metalworking, manufacturing
332329	pipe bannisters, metal, manufacturing
326290	pipe bits and stems, tobacco, hard rubber, manufacturing
339990	pipe cleaners, manufacturing
331511	pipe couplings, cast iron, manufacturing
332999	pipe couplings, made from purchased metal pipe
333519	pipe cutting and threading machines, metalworking, manufacturing
332999	pipe fabricating (e.g., bending, cutting, threading), of purchased metal pipe
238220	pipe fitting contractors, plumbing and heating
416120	pipe fittings merchant wholesalers
332910	pipe fittings, fluid power, manufacturing
332329	pipe guards, metal, manufacturing
332999	pipe hangers and supports, metal, manufacturing
237120	pipe lining (except thermal insulating) contractors
332329	pipe railings, metal, manufacturing
325520	pipe sealing compounds, manufacturing
213118	pipe testing service, oil and gas field, on a contract basis
331317	pipe, aluminum, made from purchased aluminum
327120	pipe, chimney, clay, manufacturing
327330	pipe, concrete, manufacturing
331420	pipe, copper and copper alloy, made from purchased metal or scrap
332319	pipe, fabricated metal plate, manufacturing
326290	pipe, hard rubber, manufacturing
331110	pipe, iron or steel, made in steel mills

331490	pipe, made from purchased non-ferrous (except aluminum, copper) metal or scrap
326122	pipe, rigid plastics, manufacturing
332329	pipe, sheet metal, manufacturing
515110	piped-in music service, radio transmitted
237990	pipe-jacking contractors
237110	pipeline (e.g., gas, oil, sewer, water), construction
541990	pipeline and power line inspection (i.e., visual inspection) services
541380	pipeline and related facilities inspection services (except visual)
237120	pipeline rehabilitation contractors
488990	pipeline terminal facilities independently operated
486210	pipeline transportation of natural gas
237120	pipeline wrapping contractors
486910	pipelines transportation of refined petroleum products
486990	pipelines, long distance transportation (except water treatment)
237120	pipelines, oil and gas, construction
416390	pipes (e.g., fibreglass, plastic, pvc) merchant wholesalers
453999	pipes and smokers' supplies, retail
418990	pipes for smoking tobacco merchant wholesalers
339990	pipes, smoker's, manufacturing
336310	pistons and piston rings (except aircraft, motor vehicle), manufacturing
311814	pita bread made in commercial bakeries
713992	pitch and putt golf courses
325190	pitch, made by distillation of coal tar
324122	pitch, roofing, made from purchased asphaltic materials
325190	pitch, wood, manufacturing
334512	pitometers, manufacturing
113311	pitprops, wooden, untreated, cutting
311990	pizza, fresh, manufacturing
722511	pizzerias, full-service
722512	pizzerias, pizza take-out
322291	place mats, paper, made from purchased paper
314120	placemats, all materials, made from purchased materials
561310	placement services, casting bureaus
561310	placement services, employment agency
813110	places of worship
238120	placing and tying reinforcing rods, construction
416320	plain or spliced veneer stock merchant wholesalers
334410	planar cable connectors, manufacturing
333120	planers, bituminous, manufacturing
333990	planers, hand-held power-driven, manufacturing
333519	planers, metalworking, manufacturing

333245	planers, woodworking type, stationary, manufacturing
332210	planes, hand-held, non-powered, manufacturing
712119	planetariums
321919	planing purchased lumber, planing mills
418990	plant food merchant wholesalers
325313	plant foods, mixed, made in plants producing nitrogenous fertilizer materials
325313	plant foods, mixed, made in plants producing phosphatic fertilizer materials
325320	plant growth regulators, manufacturing
417110	planting machinery and equipment merchant wholesalers
333110	planting machines, farm type, manufacturing
532280	plants, live, rental and leasing
323116	plants, potted, greenhouse grown
339950	plaques, nameplates (except engraved), plastic, manufacturing
333519	plasma jet spray metal forming machines, manufacturing
333519	plasma metal cutting machines (except welding machines), manufacturing
333990	plasma welding equipment, manufacturing
621499	plasmapheresis centres
325410	plasmas, manufacturing
327420	plaster of Paris products (e.g., columns, statuary, urns), manufacturing
327420	plaster of Paris, manufacturing
333120	plaster or sand mixers, manufacturing
327420	plaster, gypsum, manufacturing
327420	plasterboard, manufacturing
238310	plastering (e.g., ornamental, plain), contractors
326198	plastic air cargo transportation containers, manufacturing
417230	plastic and rubber industries machinery, equipment and supplies merchant wholesalers
326111	plastic bag and pouch manufacturing
326160	plastic bottle manufacturing
811121	plastic bumpers (auto), repair and installation
337920	plastic drapery rods, poles, and fixtures, manufacturing
212326	plastic fire clay mining
337215	plastic furniture parts and frames, manufacturing
811310	plastic injection moulds, repair and maintenance
336360	plastic motor vehicle interior panels and trim, manufacturing
335930	plastic non-current carrying wiring devices including plastic electrical conduit and fittings, plastic junction boxes, face plates, and similar, plastic pole line fittings, manufacturing
416340	plastic paints merchant wholesalers

326198	plastic pallets, manufacturing
326191	plastic plumbing fixture manufacturing
315289	plastic rainwear, men's and boys', cut and sewn from purchased fabric
315289	plastic rainwear, men's and boys', heat-sealed, manufacturing
315289	plastic rainwear, women's and misses', cut and sewn from purchased fabric
315289	plastic rainwear, women's and misses', heat-sealed, manufacturing
321999	plastic shoe lasts, manufacturing
314120	plastic shower curtains and table cloths made from purchased materials
326198	plastic strips, door hanging, manufacturing
621110	plastic surgeons' offices
326198	plastic thermal bottle, manufacturing
339930	plastic toys, manufacturing
811490	plastic welding
337920	plastic window shades and blinds (except textile), manufacturing
337920	plastic window shades and blinds and associated hardware, manufacturing
325510	plastic wood fillers, manufacturing
332810	plastic, glass, or other media blasting services
325190	plasticizers (i.e., basic synthetic chemicals), manufacturing
418410	plasticizers and stabilizers merchant wholesalers
325999	plasticizers, preparations, manufacturing
333246	plastics and rubber working machinery, manufacturing
325210	plastics and synthetic resins, regenerating, precipitating and coagulating
418410	plastics basic shapes merchant wholesalers
326220	plastics belts and hoses (without fittings), manufacturing
314910	plastics blanket bags - heat seamed, manufacturing
313320	plastics coating of textiles and clothing, own account
326198	plastics counter tops, not fabricated at the construction site, manufacturing
326193	plastics extrusions and mouldings, for making automobile parts, manufacturing
326114	plastics film and unlaminated sheet, manufacturing
326111	plastics film bags, single or multi-wall, manufactured and printed in the same establishment
418410	plastics film merchant wholesalers
418990	plastics foam merchant wholesalers
418410	plastics materials merchant wholesalers
418410	plastics resins merchant wholesalers
418410	plastics sheet and rods merchant wholesalers
325520	plastics-based adhesives, manufacturing

325510	plastisol coating compounds, manufacturing
524124	plate glass insurance
331110	plate mill
333519	plate rolling mill machinery, metalworking, manufacturing
332319	plate work (e.g., bending, cutting, punching, shaping, welding), fabricated metal, manufacturing
331420	plate, copper and copper alloy, made from purchased metal or scrap
331490	plate, made from purchased non-ferrous (except aluminum, copper) metal or scrap
332999	plated ware (e.g., ecclesiastical ware, holloware, toilet ware), manufacturing
323120	platemaking, for the printing trades
335210	plates or grills, electric, domestic, manufacturing
339950	plates, name (except engraved), wood, manufacturing
326198	plates, plastics (except foam), manufacturing
331110	plates, steel, manufacturing
332810	plating metals and metal products, for the trade
331490	platinum and platinum alloy bar, sheet, strip and tubing, made from purchased metal or scrap
331490	platinum and platinum alloy rolling, drawing or extruding, from purchased metal or scrap
332999	platinum foil and leaf, made from purchased foil
212299	platinum group ore mining
331410	platinum smelting and primary refining
339910	platinum, or other precious metal articles (except laboratory or scientific)
331490	platinum, recovering from scrap and/or alloying purchased metals
414460	play balls merchant wholesalers
417990	playground equipment merchant wholesalers
238990	playground equipment, installation
451119	playground equipment, retail
414460	playing cards merchant wholesalers
323119	playing cards, printing without publishing
451120	playing cards, retail
337126	playpens, children's, metal, manufacturing
337123	playpens, children's, wood, manufacturing
315249	playsuits, girls', cut and sewn from purchased fabric
315241	playsuits, infants', cut and sewn from purchased fabric
315249	playsuits, women's and misses', cut and sewn from purchased fabric
711411	playwrights' brokers
711513	playwrights, independent
811490	pleasure boat repair, restoration and maintenance services, without sales
336612	pleasure boats and rafts, manufacturing

532280	pleasure boats rental (canoes, rowboats, sailboats)
721113	pleasure resort (summer hotel)
314990	pleating and hemstitching of made-up textile articles (except clothing)
326114	plexiglass (TM) (i.e., acrylic sheet), manufacturing
332210	pliers, hand tool, manufacturing
327330	plinth blocks, precast terrazzo, manufacturing
334110	plotters, computer, manufacturing
333120	ploughs, construction (e.g., excavating and grading), manufacturing
333110	ploughs, farm type, manufacturing
213118	plugging and abandoning wells, on a contract basis
335930	plugs, electric wiring devices, manufacturing
321999	plugs, wood, manufacturing
416120	plumbers' brass goods, fittings and valves merchant wholesalers
332910	plumbers' brass goods, manufacturing
332210	plumbers' hand tools, manufacturing
325520	plumbers' putty, manufacturing
416120	plumbers' supplies dealers merchant wholesalers
416330	plumbers' tools and equipment merchant wholesalers
238220	plumbing and heating contractors
416120	plumbing and heating equipment and supplies merchant wholesalers
332910	plumbing and heating inline valves (e.g., check, cut-off, stop), manufacturing
416120	plumbing and heating valves merchant wholesalers
238220	plumbing contractors (plumber)
532490	plumbing equipment rental
332910	plumbing fittings and couplings (e.g., compression fittings, metal unions, metal elbows), manufacturing
332910	plumbing fixture fittings and trim, all materials, manufacturing
326122	plumbing fixture fittings and trim, plastic, manufacturing
332113	plumbing fixture forgings, unfinished, made from purchased iron or steel
332113	plumbing fixture forgings, unfinished, made from purchased non-ferrous metal
326191	plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
416120	plumbing fixtures merchant wholesalers
238220	plumbing fixtures, installation
332999	plumbing fixtures, metal, manufacturing
327110	plumbing fixtures, vitreous china, manufacturing
444190	plumbing supplies stores selling primarily to other businesses but also selling to household consumers

444190	plumbing supplies, retail
419120	plumbing, heating and air-conditioning equipment, wholesale agents and brokers
416320	plywood merchant wholesalers
321211	plywood mills, hardwood
321212	plywood mills, softwood
321211	plywood, hardwood, faced with non-wood materials, manufacturing
416320	plywood, overlaid or prefinished panels merchant wholesalers
321212	plywood, overlaid, softwood, manufacturing
321212	plywood, softwood, faced with non-wood materials, manufacturing
334512	pneumatic controllers, industrial process type, manufacturing
811310	pneumatic controls, oil field equipment, repair
238299	pneumatic conveyance systems, installation
333990	pneumatic cylinders, fluid power, manufacturing
332910	pneumatic hose fittings, fluid power, manufacturing
326220	pneumatic hose, without fittings, rubber or plastic, manufacturing
333990	pneumatic pumps, fluid power, manufacturing
334512	pneumatic relays, air-conditioning type, manufacturing
333920	pneumatic tube conveyors, manufacturing
332910	pneumatic valves, fluid power, manufacturing
333990	pneumatic, hand-held power tools, manufacturing
414420	pocket books merchant wholesalers
322230	pocket folders, made from purchased paper or paperboard
332210	pocket knives, manufacturing
811430	pocketbook repair shop
316990	pocketbooks, all materials (except precious metal), manufacturing
316990	pocketbooks, men's, all materials, manufacturing
315990	pockets (e.g., coats, suits), made from purchased fabric
621390	podiatrists, offices and clinics of
813410	poetry associations
813410	poetry clubs
711513	poets, independent
337215	point of purchase display racks, wire, manufacturing
339940	point protectors, pencil, manufacturing
334110	point-of-sale (POS) terminals, manufacturing
339930	poker chips, manufacturing
334512	polariscopes, manufacturing
334512	polarizers, manufacturing
334512	polarographic equipment, manufacturing
237130	pole line construction, general contractors
416110	pole line hardware merchant wholesalers

335930	pole line hardware, manufacturing
321999	poles (e.g., clothesline, flag, tent), wood, manufacturing
113311	poles and pilings, wooden, untreated, cutting
327390	poles, concrete, manufacturing
321114	poles, round wood, cutting and treating
315990	police caps and hats (except protective head gear), made from purchased fabric
315220	police dress uniforms, men's, cut and sewn from purchased fabric
315249	police dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric
912130	police forces, provincial government
541380	police laboratories
913130	police protection services, local
611510	police schools
913130	police services department, municipal
453999	police supply stores, retail
413190	polished rice merchant wholesalers
333990	polishers, hand-held power-driven tools, manufacturing
418410	polishes (e.g., furniture, automobile, metal, shoe) merchant wholesalers
325610	polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing
327910	polishing and grinding wheels, manufacturing
314990	polishing cloths, plain, manufacturing
332810	polishing metals and metal products, for the trade
811420	polishing of furniture
418410	polishing preparations merchant wholesalers
325610	polishing preparations, manufacturing
332810	polishing stainless steel on a contract basis
813940	political action committees (PACs)
541910	political and public opinion polling services
813940	political campaign organizations
541820	political consulting services
813940	political groups, organized to raise funds for a political party or individual candidates
813940	political organizations
813940	political organizations and clubs
813940	political parties
115110	pollinating service
541710	pollution research services
541380	pollution testing service (except automotive emissions testing)
339920	polo equipment (except apparel), manufacturing
315190	polo shirts, made in knitting mills
315220	polo shirts, men's and boys', cut and sewn from purchased fabric
315249	polo shirts, women's and misses', cut and sewn from purchased fabric
325210	polyacrylonitrile resins, manufacturing

325220	polyamide (e.g., nylon) fibres and filaments, manufacturing
325210	polyamide resins, manufacturing
325210	polycarbonate resins, manufacturing
313210	polyester fabrics, broad-woven, weaving
325220	polyester fibres and filaments, manufacturing
326114	polyester film and unlaminated sheet, manufacturing
325210	polyester resins, manufacturing
313210	polyethylene fabrics, broad-woven, weaving
326114	polyethylene film and unlaminated sheet, manufacturing
325210	polyethylene resins, manufacturing
325210	polyethylene rubber, manufacturing
325220	polyethylene terephthalate (PET) fibres and filaments, manufacturing
325210	polyethylene terephthalate (PET) resins, manufacturing
334512	polygraph machines, manufacturing
561611	polygraph service
325210	polyhexamethylenediamine adipamide resins, manufacturing
325190	polyhydric alcohol esters and amines, manufacturing
325190	polyhydric alcohols, manufacturing
325210	polyisobutylene resins, manufacturing
325210	polyisobutylene rubber, manufacturing
325210	polyisobutylene-isoprene rubber, manufacturing
325210	polymethacrylate resins, manufacturing
325210	polymethylene rubber, manufacturing
325220	polyolefin fibres and filaments, manufacturing
313210	polypropylene fabrics, broad-woven, weaving
325220	polypropylene fibres and filaments, manufacturing
326114	polypropylene film and unlaminated sheet, manufacturing
325210	polypropylene resins, manufacturing
326140	polystyrene foam packaging, manufacturing
325210	polystyrene resins, manufacturing
325210	polysulfide rubber, manufacturing
325210	polytetrafluoroethylene resins, manufacturing
325510	polyurethane coatings, manufacturing
325220	polyurethane fibres and filaments, manufacturing
326150	polyurethane foam products, manufacturing
325210	polyurethane resins, manufacturing
325210	polyvinyl alcohol resins, manufacturing
325210	polyvinyl chloride (PVC) resins, manufacturing
325220	polyvinyl ester fibres and filaments, manufacturing
326114	polyvinyl film and unlaminated sheet, manufacturing
325210	polyvinyl resins, manufacturing

325220	polyvinylidene chloride (i.e., saran) fibres and filaments, manufacturing
111330	pomegranate orchards and farms
315289	ponchos and similar waterproof raincoats, cut and sewn from purchased fabric
237990	pond construction, general contractors
336612	pontoon boats, building
336410	pontoons, aircraft, manufacturing
451119	pool and billiard table stores, retail
811490	pool table repairing, moving and leveling
488519	pool-car services
327214	pop or beer bottles, made in glass-making plants
311990	popcorn (except popped), manufacturing
413190	popcorn merchant wholesalers
335210	popcorn poppers for home use, electric, manufacturing
445292	popcorn stands, retail
311919	popcorn, popped (except candy-covered), manufacturing
313210	poplin fabrics, broad-woven, weaving
311520	pops, dessert, frozen (i.e., flavoured ice, fruit, pudding and gelatin), manufacturing
711130	popular music artist, independent
711130	popular music groups
415190	popup campers merchant wholesalers
327110	porcelain parts, electrical and electronic devices, moulded, manufacturing
327110	porcelain, chemical, manufacturing
337920	porch shades, wood slat, manufacturing
337126	porch swings, metal, manufacturing
321919	porch work (e.g., columns, newels, rails, trellises), wood, manufacturing
311420	pork and beans, canning
911910	port authorities and districts, nonoperating
488310	port facilities operation
332311	portable buildings, prefabricated, metal, manufacturing
332999	portable chemical toilets, metal, manufacturing
334110	portable computer, manufacturing
333120	portable crushing, pulverizing and screening machinery, manufacturing
334310	portable digital audio and video players, manufacturing
414220	portable electric heaters merchant wholesalers
414220	portable humidifiers and dehumidifiers merchant wholesalers
335120	portable lamps (electric), manufacturing
414210	portable recorder and cassette player merchant wholesalers
334310	portable stereo systems, manufacturing
334512	portable test meters, manufacturing
326191	portable toilets, plastics, manufacturing
811310	portable welding shop (mobile)
413220	porter merchant wholesalers

812990	porter service
316990	portfolios, manufacturing
418990	portrait merchant wholesalers
541920	portrait photography studios or services
334511	position indicators (e.g., for landing gear, stabilizers), airframe equipment, manufacturing
336310	positive crankcase ventilation (PCV) valves, engine, manufacturing
334512	positive displacement meters, manufacturing
334512	positron emission tomography (PET) scanners, manufacturing
238130	post framing contractors
332210	post hole diggers, non-powered, manufacturing
333120	post hole diggers, powered, manufacturing
491110	post office box service
491110	post office operation, contract
491110	post office operations
333310	postage meters, manufacturing
323119	postage stamps, printing without publishing
334110	postal code readers, manufacturing
484110	postal delivery service, local trucking, on contract (bulk)
337215	postal service lock boxes, manufacturing
323119	postcards, printing without publishing
541850	poster advertising services
511190	poster publishers or publishing exclusively on Internet
442292	posters and prints, retail
323119	posters, printing (except quick, digital) without publishing
511190	posters, publishing and printing combined
511190	posters, publishing or publisher
323113	posters, screen printing without publishing
238990	posthole digging, contractors
491110	postmasters, rural
323120	postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping), on printed products
327390	posts, concrete, manufacturing
418910	posts, logs, hewn ties and poles merchant wholesalers
113311	posts, wood, hewn, round or split, producing
611210	post-secondary or non-university educational
512190	post-synchronization, sound dubbing (except in sound recording studios)
238220	potable water systems (except water well), installation
212396	potash mining
212396	potash screening and pulverizing, mining
325189	potassium aluminum sulphate, manufacturing
325189	potassium bichromate and chromate, manufacturing
325190	potassium bitartrate, manufacturing
325189	potassium bromide, manufacturing

325181	potassium carbonate, manufacturing
325189	potassium chlorate, manufacturing
212396	potassium chloride (i.e., potash), mining and/or beneficiating
325189	potassium chloride, manufacturing
325181	potassium hydroxide (i.e., caustic potash), manufacturing
325189	potassium hypochlorate, manufacturing
325189	potassium iodide, manufacturing
325189	potassium nitrate, manufacturing
325189	potassium permanganate, manufacturing
325189	potassium salts, manufacturing
325189	potassium sulphate, manufacturing
493130	potato cellars
413190	potato chips and related snacks merchant wholesalers
311919	potato chips and sticks, manufacturing
115110	potato curing service
333110	potato diggers, harvesters and planters, manufacturing
111211	potato farming (e.g., seed or table)
311211	potato flour, manufacturing
333920	potato loaders, manufacturing
332210	potato mashers manufacturing
321999	potato mashers, wood, manufacturing
311990	potato or rice mixes, made from purchased dried ingredients
332210	potato peelers, non-electric, manufacturing
311420	potato products (e.g., flakes, granules), dehydrating
111999	potatoes and cauliflower growing, combination
111999	potatoes and grain growing, combination
111999	potatoes and holly growing, combination
111999	potatoes and turnips growing, combination
334512	potentiometric instruments (except industrial process type), manufacturing
334512	potentiometric instruments (except x-y recorders), industrial process type, manufacturing
335315	potheads, manufacturing
339990	potpourri, manufacturing
332420	pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
332210	pots and pans, fabricated metal, manufacturing
327120	pots, glasshouse, clay refractory, manufacturing
451120	pottery (unfinished pottery to be painted by customer on premises) stores
327110	pottery products, manufacturing
611690	pottery schools
442298	pottery stores, retail
327110	pottery, ceramics and plumbing fixtures made of clay or other materials with similar properties
711511	pottery, studio based production

325314	potting soil, manufacturing
444220	potting soil, retail
311615	poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
311615	poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
112991	poultry and beef operation
445210	poultry and egg dealers, retail
419110	poultry and eggs, business-to-business (B2B) electronic markets, wholesale
419120	poultry and eggs, wholesale agents and brokers
417110	poultry equipment merchant wholesalers
311614	poultry fat, rendering
311615	poultry meat products (e.g., hot dogs, luncheon meats, sausages), manufacturing
332619	poultry netting, made from purchased wire
333110	poultry or chicken brooders, feeders and waterers, manufacturing
413130	poultry products merchant wholesalers
325620	powder (e.g., baby, body, face, talcum, toilet), manufacturing
332810	powder coating metals and metal products
325510	powder coatings, manufacturing
333519	powder metallurgy forming presses, manufacturing
332118	powder metallurgy products, manufactured on a job or order basis
314990	powder puffs and mitts, manufacturing
331110	powder, iron or steel, made in steel mills
331420	powder, made from purchased copper
331221	powder, made from purchased iron or steel
331490	powder, non-ferrous metal (except aluminum, copper), made from purchased metals
333990	powder-actuated hand-held power tools, manufacturing
333910	power (i.e., pressure) washer units, manufacturing
417230	power (industrial) boilers merchant wholesalers
237130	power and communication line and related structures construction
332410	power boiler and heat exchanger fabrication and installation
332410	power boiler and heat exchanger manufacturing
238299	power boiler installation
332410	power boilers, manufacturing
238299	power boilers, purchased, erection
561799	power cleaning paved areas (except streets)
335315	power connectors, manufacturing
335990	power conversion units (i.e., ac to dc), static-electric, manufacturing
334512	power factor meters, manufacturing
335315	power fuse devices, 600 volts and over, manufacturing

238299	power generating equipment installation, contractors
237990	power generating stations, hydroelectric, construction
221119	power generation, biomass
221119	power generation, geothermal
335312	power generators, manufacturing
416330	power hand tools merchant wholesalers
417230	power house equipment (except electrical) merchant wholesalers
812320	power laundries (except coin operated)
812320	power laundry and dry-cleaning plants (except coin-operated)
416110	power line wiring supplies merchant wholesalers
334512	power measuring equipment, electrical, manufacturing
417110	power mowers merchant wholesalers
417230	power plant machinery merchant wholesalers
237130	power plants (except hydroelectric), construction
417210	power shovels merchant wholesalers
336330	power steering hose assemblies, manufacturing
336330	power steering pumps, manufacturing
336330	power steering pumps, rebuilding on a factory basis
335990	power supplies, uninterruptible, manufacturing
335315	power switching equipment, manufacturing
811411	power tools, repair (without retail sales of new equipment)
416110	power transformers merchant wholesalers
335311	power transformers, manufacturing
811310	power transformers, repair service
417230	power transmission chain merchant wholesalers
333310	power washer cleaning equipment, manufacturing
561799	power washing building exteriors
336320	power window and door lock systems, automotive, truck and bus, manufacturing
561730	power, communication and pipe lines, maintenance of rights of way
238910	power, communication and pipe lines, rights of way clearance (except maintenance)
335311	power, distribution and specialty transformers manufacturing
333990	power-driven hand tools, manufacturing
444130	power-driven hand tools, retail
441220	powered snow sled dealers, retail
212398	pozzolana (volcanic ash), mining
315289	prayer shawls, cut and sewn from purchased fabric
315190	prayer shawls, made in knitting mills

327330	precast concrete blocks, pipes and bricks, manufacturing
238120	precast concrete framing
238120	precast concrete panels, slabs or forms, installation
327330	precast concrete pipe, manufacturing
327390	precast concrete products (except block, brick, pipe), manufacturing
331490	precious metal bar, sheet, strip and tubing, made from purchased metal or scrap
414410	precious metal jewellers' findings merchant wholesalers
414410	precious metal jewellery merchant wholesalers
448310	precious metal jewellery, retail
418920	precious metal mill shapes merchant wholesalers
414410	precious metal necklaces merchant wholesalers
414410	precious metal plated ware merchant wholesalers
332810	precious metal plating of metals and metal products, for the trade
331490	precious metal rolling, drawing or extruding, from purchased metal or scrap
418920	precious metals and alloys, primary forms and basic shapes merchant wholesalers
418920	precious metals bullion merchant wholesalers
331410	precious metals smelting and primary refining
331490	precious metals, recovering from scrap and/or alloying purchased metals
414410	precious stone jewellery merchant wholesalers
448310	precious stone jewellery, retail
212398	precious stones mining
339910	precious stones, cutting and polishing
811210	precision instrument repair
332710	precision turned product, manufacturing (using automatic screw machines, rotary transfer, turning centres, computer numerically controlled (CNC) lathes)
334512	predetermined counters, manufacturing
332311	pre-engineered metal buildings, manufacturing
236210	pre-engineered or prefabricated light industrial metal buildings, erection
416390	prefabricated buildings merchant wholesalers
416390	prefabricated cottages merchant wholesalers
238350	prefabricated door and window installation
416120	prefabricated fireplaces merchant wholesalers
416390	prefabricated homes merchant wholesalers
444190	prefabricated house and building dealers, retail

238350	prefabricated kitchen and bath cabinet, residential-type, installation
332311	prefabricated metal building and component manufacturing
327390	prefabricated modular panels composed of concrete, steel and expanded polyester
236110	prefabricated multifamily buildings, assembled on site by general contractors
236110	prefabricated multifamily buildings, assembled on site by operative builders
416210	prefabricated products structural steel merchant wholesalers
238130	prefabricated wood frame components (e.g., trusses), installation
321215	prefabricated wood trusses, manufacturing
321211	prefinished hardwood plywood, manufacturing
321212	prefinished softwood plywood, manufacturing
325410	pregnancy test kits, manufacturing
112920	pregnant mares' urine (PMU), producing
624410	pre-kindergarten or pre-school (except when part of elementary school system)
611110	pre-kindergarten or pre-school, when part of elementary school system
236110	premanufactured housing, single-family, assembled on site, general contractors
413220	premixed alcoholic cocktails merchant wholesalers
334610	pre-packaged software, mass-reproducing
624210	preparation and delivery of meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves
624210	preparation and provision of meals at fixed or mobile locations
611690	preparation for standardized exam instruction services
611110	preparatory schools, elementary
611110	preparatory schools, secondary
311420	prepared canned pasta products, such as canned spaghetti, including other ingredients to make a dish
311119	prepared feeds for farm animal, including turkey and chicken (except pets), manufacturing
311211	prepared flour mixes, made in flour mills
418310	prepared livestock feeds merchant wholesalers
311990	prepared meals, perishable, packaged for individual resale
418310	prepared poultry feeds merchant wholesalers
311940	prepared sauces (except tomato-based, gravy), manufacturing
313310	preparing textile fibres for spinning

323120	prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)
323120	pre-press services to printers
414450	prerecorded digital video disc (DVD) merchant wholesalers
334610	pre-recorded magnetic audio tapes and cassettes, mass-reproducing
443146	pre-recorded tape, compact disc and record stores
454110	prerecorded tape, compact disc and record, mail order houses
414440	pre-recorded, audio cassettes and tapes merchant wholesalers
414510	prescription drugs merchant wholesalers
446130	prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)
414510	prescription medicines merchant wholesalers
111421	preseeded mats farming
711311	presenters, arts events, with their own facilities
311420	preserves (e.g., imitation), canning
311420	preserves, jams and jellies (jelly), manufacturing
812990	preserving cut flowers, service of
321114	preserving purchased wood and wood products
313310	preshrinking broad-woven fabrics and clothing, for the trade
313310	preshrinking purchased fabrics (except wool and similar animal fibre)
313310	preshrinking purchased fabrics, wool and similar animal fibre
325610	presoaks, manufacturing
561490	presorting mail services
333519	press brakes, metalworking, manufacturing
332113	press forgings, unfinished, made from purchased iron or steel
519110	press service (news syndicate)
418220	pressed and moulded pulp goods merchant wholesalers
321999	pressed logs of sawdust and other wood particles, non-petroleum binder, manufacturing
333519	presses (e.g., punching, shearing, stamping), metal forming, manufacturing
333248	presses (i.e., food manufacturing type), manufacturing
333245	presses for making composite wood (e.g., hardboard, fibreboard, plywood, particleboard), manufacturing
333519	presses, drill, metal cutting, manufacturing
333990	presses, metal baling, manufacturing
333310	pressing machines (except household type), manufacturing

812320	pressing services, clothing (except permanent pressing for the trade)
336350	pressure and clutch plate assemblies, automotive, truck and bus, manufacturing
334512	pressure and vacuum indicators, aircraft engine, manufacturing
332910	pressure control valves (except fluid power), industrial type, manufacturing
332910	pressure control valves, fluid power, manufacturing
334512	pressure controllers, air-conditioning system type, manufacturing
332210	pressure cookers, household type, manufacturing
334512	pressure gauges (e.g., dial, digital), industrial process type, manufacturing
334512	pressure instruments, industrial process type, manufacturing
327330	pressure pipe, reinforced concrete, manufacturing
322220	pressure sensitive paper and tape (except medical), made from purchased materials
418210	pressure sensitive tape merchant wholesalers
541380	pressure testing lines on site, service
334512	pressure transducers, manufacturing
321111	pressure treated lumber, made from logs or bolts
321114	pressure treated lumber, made from purchased lumber
334512	pressurestats, manufacturing
238120	pre-stressed concrete beams, slabs or other components, installation
327330	prestressed concrete blocks, bricks and pipes, manufacturing
327390	prestressed concrete products (except block, brick, pipe), manufacturing
722512	pretzel or bagel shops, for consumption on the premises
413190	pretzels (except frozen) merchant wholesalers
311814	pretzels, soft, made in commercial bakeries
331313	primary aluminum production and manufacturing aluminum alloys
331313	primary aluminum production and manufacturing aluminum shapes (e.g., bar, ingot, rod, sheet)
335910	primary and storage batteries, manufacturing
621110	primary care medical (M.D.) clinics
334512	primary elements for process flow measurement (i.e., orifice plates), manufacturing
416210	primary forms and basic shapes aluminum and aluminum alloy merchant wholesalers
334512	primary oil burner controls (e.g., cadmium cells, stack controls), manufacturing

334512	primary process temperature sensors, manufacturing
331313	primary refining of aluminum
331410	primary refining of non-ferrous metals (except aluminum)
611110	primary schools
331313	primary smelting of aluminum
331410	primary smelting of non-ferrous metals (except aluminum)
911910	prime minister's office, federal government
325510	primers, paint, manufacturing
442292	print and picture frame stores
323119	print shops, letterpress
323114	print shops, quick
323113	print shops, screen (except on textile fabrics), while you wait service
334410	printed circuit assemblies, manufacturing
417320	printed circuit boards merchant wholesalers
334410	printed circuit boards, bare (i.e., without mounted electronic components), manufacturing
334410	printed circuit boards, loading
334410	printed circuit laminates, manufacturing
541340	printed circuitry graphic layout
313310	printed fabrics, made from purchased fabric
326290	printers' blankets, rubber, manufacturing
417230	printer's ink merchant wholesalers
326290	printers' rolls, rubber, manufacturing
334110	printers, computer, manufacturing
417230	printing and lithographing industries machinery merchant wholesalers
323119	printing blank books, notebooks, diaries and albums
561990	printing brokers
339940	printing dies, rubber, manufacturing
325910	printing ink manufacturing
325910	printing inks (e.g., duplicating, lithographic, flexographic, letterpress), manufacturing
325910	printing inks (e.g., offset, gravure, inkjet), manufacturing
323119	printing looseleaf fillers (e.g., refills for blankbooks, photo albums, scrapbooks, time planners/organizers, etc.)
333248	printing machinery for textiles, manufacturing
323116	printing manifold business or unit set forms (e.g., credit card slips)
313310	printing on narrow fabrics, for the trade
313310	printing on purchased broad-woven fabrics (except wool and similar animal fibre)
313310	printing on purchased broad-woven fabrics, wool and similar animal fibre
313310	printing on purchased narrow fabrics
313310	printing on textile fabrics, for the trade
323113	printing on textile products (e.g., napkins, placemats, towels)
418220	printing paper merchant wholesalers
236210	printing plant construction

333248	printing plate engraving machinery, manufacturing
323120	printing plate preparation services
333248	printing plates, blank (except photosensitized), manufacturing
323120	printing postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping)
333248	printing press rollers, manufacturing
333248	printing presses (except textile printing machinery), manufacturing
811310	printing trade machinery repair
417230	printing trades machinery and equipment merchant wholesalers
333310	prisms, optical, manufacturing
911220	prison, federal government
912120	prisons, provincial
334210	private branch exchange (PBX) equipment, manufacturing
561611	private detectives services
238210	private driveway or parking area lighting contractors
721111	private hotels
814110	private households employing domestic personnel
561611	private investigation services
561430	private mail box rental centres
561430	private mail centres
813410	private members club
611110	private schools, elementary
611110	private schools, secondary
911910	privy council office
912110	probate courts
911220	probation offices, federal government
912120	probation offices, provincial
212398	probertite mining
334512	probes, electric, medical, manufacturing
325410	procaine and derivatives (i.e., basic chemicals), manufacturing
541190	process server
311515	processed cheese, manufacturing
418310	processed feeds merchant wholesalers (except pets)
413190	processed honey merchant wholesalers
311614	processed meats (except poultry, small game, pet food and baby food), made from purchased meat
414430	processing and finishing equipment, photographic merchant wholesalers
312310	processing cannabis for secondary markets
311614	processing dead stock or carrion for animal feed
111995	processing for primary markets cannabis grown in open fields
111412	processing for primary markets cannabis grown under cover
333248	processing machinery (i.e., butter, cheese, chocolate), manufacturing

212393	processing of salt at the mine site
314990	processing of textile mill waste and recovering fibres
236210	processing plants (e.g., food, fish), construction
311940	processing purchased salt into table salt, manufacturing
322112	processing waste paper into pulp
911910	procurement services, federal
445230	produce (e.g., fruit, vegetable) markets and stands, retail
419120	produce brokers, wholesale
413150	produce buyers, merchant wholesalers
813910	producers' association
515110	producing and directing live radio programs
511130	producing and distributing text books; technical, scientific and professional books; and mass market paperback books
331110	producing ferro-alloys
331110	producing iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products or casting ingots only
111994	producing maple products in plants
325313	producing natural organic fertilizers and mixtures (except compost)
111219	producing vegetable and melon seeds, except seed potatoes, and melon bedding plants
561990	product assembling services for retailers, on contract
524125	product liability insurance
524135	product liability reinsurance
541690	product quality consulting services (except quality control service)
561910	product sterilization and packaging service
541380	product testing services
334512	production counters, manufacturing
522299	production credit associations, agricultural
541380	production equipment inspection service
325314	production of compost from organic waste
562210	production of electricity through incineration of waste (waste remediation as primary activity)
512110	production of instructional films, movies and animated cartoon films
711111	production of live theatrical entertainment
111994	production of maple sugars and syrups in a separate central facility
512240	production of master recordings for musical performances
512240	production of master recordings for spoken word performances
512250	production of master recordings, exclusive of distribution
211110	production of oil, the mining and extraction of oil from oil shales, and the production of

	natural gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site
512290	production of radio programs (except done in broadcast facilities)
212210	production of sinter and other agglomerates
212210	production of sinter and other agglomerates (except those associated with blast furnace operations)
512110	production of television show programs or commercials
512110	production of television show programs or commercials (except in broadcast studios)
541619	production planning and control consulting services
541619	productivity improvement consulting services
611430	professional and management development instruction provided either at the establishment's facilities or at an off-site location
611430	professional and management development training
511130	professional books, publishing and printing combined
511130	professional books, publishing or publishers
711215	professional boxers
541690	professional career advancement consultant
611610	professional dance school
611610	professional dance schools
417930	professional equipment merchant wholesalers
417930	professional instruments merchant wholesalers
419120	professional machinery and equipment, wholesale agents and brokers
511120	professional magazines and periodicals, publishing and printing combined
511120	professional magazines and periodicals, publishing or publisher
524125	professional malpractice insurance
524135	professional malpractice reinsurance
417930	professional measuring and measuring-controlling instruments merchant wholesalers
611510	professional modelling schools
611310	professional schools (e.g., dental, engineering, law, medical)
315220	professional service apparel, washable, men's and boys', cut and sewn from purchased fabric
315249	professional service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
711329	professional sports promoters (e.g., boxing, wrestling), without facilities
813920	professional standards review boards
711215	professional tennis players

326130	profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing
326121	profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing
326140	profile shapes, polystyrene foam, manufacturing
334512	programmers, process type, manufacturing
511211	programming languages and compilers, publishing
511211	programming languages and compilers, publishing (including designing and developing), packaged
323119	programs, for sporting events, printing without publishing
532490	projection equipment rental
334310	projection televisions, manufacturing
332999	projectors (e.g., antisub, depth charge release, grenade, Livens, rocket), manufacturing
711321	promoters of arts events, without facilities
561920	promoters of home shows, flower shows
711321	promoters of lecture series without facilities
711321	promoters of live performing arts productions (e.g., concerts), without facilities
711329	promoters, organizers or operators of sports events, without facilities
711319	promoting and presenting sports tournaments, in their own facilities
911390	promoting citizen-oriented activities
912210	promoting improved working conditions and providing arbitration and conciliation services in collective bargaining
911310	promoting improved working conditions and providing arbitration and conciliation services in collectives bargaining in federally regulated industries
561410	proofreading service
454312	propane dealer, retail
332420	propane gas cylinders, manufacturing
454312	propane gas sales and distribution, retail
324110	propane gases, made in petroleum refineries
532280	propane tanks, commercial and residential, rental
454312	propane tanks, re-filling
335210	propeller fans, window-type (household), manufacturing
336350	propeller shaft assemblies, automotive, truck and bus, manufacturing
333519	propeller straightening presses, manufacturing
334512	propeller type meters with registers, manufacturing
332999	propellers, ship and boat, machined, manufacturing
237210	property development
561799	property maintenance services on contract
531310	property management, non residential

813990	property owners' association
524134	property reinsurance carriers
541190	property tax assessment consulting services
913910	property tax assessors' offices
326290	prophylactics (i.e., condoms), rubber, manufacturing
414510	proprietary (patent) medicines merchant wholesalers
336410	propulsion units and parts, guided missile and space vehicle, manufacturing
325190	propyl alcohol, manufacturing
325190	propylcarbinol, manufacturing
324110	propylene (i.e., propene), made in petroleum refineries
325110	propylene (propene), made from refined petroleum or natural gas liquids
325190	propylene glycol, manufacturing
325210	propylene resins, manufacturing
213117	prospect drilling for metal mining, on a contract basis
213117	prospect drilling for non-metallic minerals (except fuels), on contract basis
339110	prosthesis, glass or plastic artificial eye, manufacturing
417930	prosthetic appliances and supplies merchant wholesalers
621390	prosthetists' office (e.g., centres, clinics)
812330	protective apparel launderer
416120	protective covers for gas valves and fittings merchant wholesalers
335315	protective equipment for electric lighting distribution and control, manufacturing
315289	protective wear for fishermen, cut and sewn from purchased fabric
334512	protein analyzers, laboratory type, manufacturing
325220	protein fibres and filaments, manufacturing
325210	protein plastics, manufacturing
339990	prototypes (ship models), manufacturing
561110	providing a range of services to run the day to day office administrative operations (goes beyond basic secretarial services to include bookkeeping etc.)
721212	providing a range of services, such as access to outpost camps or housekeeping cabins, meals and guides as well as providing transportation to the facility, and sale of food, beverages, and hunting and fishing supplies
721211	providing access to facilities, such as washrooms, laundry rooms, recreation halls and facilities, and stores and snack bars
721192	providing access to private beaches and fishing
721213	providing accommodation facilities, such as cabins and fixed camp sites, and other amenities, such as food services,

	recreational facilities and equipment, and organized recreational activities
721310	providing complementary services, such as housekeeping, meals and laundry services
518210	providing complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry or data processing resources available to clients on an hourly or time-sharing basis
561450	providing credit investigation services
332710	providing custom and repair services
511140	providing electronic versions of directories and mailing lists directly to customers by the establishment or third party vendors
523930	providing financial planning advice, investment counseling and investment research
713950	providing food and beverage services at bowling centres
713210	providing food and beverage services at casinos
713910	providing food and beverage services, equipment rental services and golf instruction services
713920	providing food and beverage services, equipment rental services and ski instruction services
722310	providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities
488410	providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors
722410	providing limited food services
512130	providing occasional motion picture exhibition services, such as those provided during film festivals
517410	providing services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet)
518210	providing specialized activities, such as general time-share mainframe facilities to clients
519190	providing telephone based information recordings or searching and retrieving information on a contract basis
721310	providing temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence
912150	provincial cannabis regulatory services
912910	provincial civil service
912120	provincial correctional services
912110	provincial courts of law (civil and criminal)

522190	provincial government savings establishments that channel deposits to the government rather than lending them to customers
712190	provincial parks
912130	provincial police services
912910	provincial premier's office, provincial
912910	provincial taxation administration
912910	provincial-federal fiscal relations, provincial government
912910	provincial-federal relations, provincial government
453993	provincially regulated cannabis retail stores
624220	provision by volunteer housing repair organization of low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and repair of homes for elderly or disabled homeowners
621420	provision of a counselling staff and information regarding a wide range of mental health and substance abuse issues
524124	provision of a package with related types of protection, such as personal liability for homeowners and tenants, business-interruption insurance and temporary accommodation costs
453992	provision of access to on-premise beer and wine-making equipment
541330	provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services
448110	provision of alterations on men's and boy's ready-to-wear garments sold
623210	provision of care in a group home or institutional setting
487210	provision of charter fishing services
812320	provision of clothing repair and alteration in addition to dry cleaning and laundry services
722320	provision of equipment and vehicles to transport meals and snacks to events and to prepare food at the event site
541110	provision of expertise in a range of, or specific area of law, such as criminal, corporate, real estate, family and estate, and intellectual property
446199	provision of fitting services in addition to retailing
561710	provision of fumigation services
454311	provision of furnace repair and maintenance services in addition to the primary activity of retailing and delivering oil

444110	provision of installation and repair services for the merchandise retailed by home centres
453930	provision of installation services in addition to retailing the mobile homes
444190	provision of installation services related to building materials in addition to retailing
444220	provision of landscaping services in addition to retailing nursery and garden products
622310	provision of long-term care for the chronically ill
623222	provision of medical services incidental to counselling, mental rehabilitation and support services for patients with mental health illnesses
623221	provision of medical services incidental to counselling, mental rehabilitation and support services for patients with substance abuse illnesses
622210	provision of other services, such as out-patient services and electroencephalograph services
622310	provision of other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services
453910	provision of pet grooming services, in addition to retailing pets, pet food and pet supplies
622310	provision of rehabilitation, restorative and adjustive services to physically-challenged or disabled people
541212	provision of related services, such as bookkeeping, tax return preparation, payroll, management consulting and insolvency
623310	provision of room, board, supervision and assistance in daily living services such as housekeeping
621320	provision of services by an optician, such as selling and fitting prescription eyeglasses and contact lenses
448310	provision of services such as cutting and mounting stones and jewellery repair
623210	provision of some health care, although the focus is protective supervision, room, board and counselling
454110	provision of websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet
334511	proximity warning (i.e., collision avoidance) equipment, manufacturing
561730	pruning and tree surgery service
325130	prussian blue pigments, manufacturing

332210	pry bars, manufacturing
621420	psychiatric clinics, run by medical staff
621110	psychiatrists' offices
812990	psychic services (e.g., astrologers, fortune teller, palm reader)
621110	psychoanalysts' offices
624190	psychological and moral support for cancer patients
813920	psychologists' associations
621330	psychologists' offices
541720	psychology research and development services
621330	psychology social workers, offices of
621330	psychotherapists (except M.D.), offices of
621110	psychotherapists with a doctoral degree in medicine
541212	public accountants, offices of
811210	public address equipment, repair and maintenance
532490	public address system rental
417320	public address systems and equipment merchant wholesalers
334310	public address systems and equipment, manufacturing
238210	public address systems, installation
515120	public broadcasting television
414390	public building furniture merchant wholesalers
337127	public building furniture, manufacturing
236220	public buildings construction (e.g., telephone exchange or stations, post office, fire station, dome, civic centre, bank, auditorium), general contractors
911910	public debt management, federal administration
621494	public health clinic units
912910	public health service programs, provincial government
813310	public interest groups (e.g., environment, conservation, human rights, wildlife)
541910	public opinion research services
911910	public property management service, federal
541820	public relations agencies
541820	public relations consultants, offices of
813310	public safety advocacy groups
813310	public safety promotion association
611110	public schools, elementary
611110	public schools, secondary
911910	public service commission, federal government
912910	public service commission, provincial government
911910	public service staff relations board, federal government
813410	public speaking improvement clubs
611690	public speaking schools
493110	public storage (except self storage)

813910	public utility associations
912910	public utility commissions, provincial government
551113	public utility holding companies
531190	public utility property, lessors of
236220	public warehouse construction
912910	public welfare assistance programs, provincial government
624190	public welfare centres, offices of
911910	public welfare promotion, federal administration
911910	public works programs, federal government
541840	publishers' advertising representatives, independent
511190	publishers or publishing exclusively on Internet (e.g., art, calendar, catalog of collections, coloring book)
511190	publishers or publishing exclusively on Internet (e.g., diary, time scheduler, discount coupon book, greeting card)
511110	publishers or publishing of newspaper, combined with printing
541840	publishers' representatives, advertising, offices of
511190	publishing and printing greeting cards
512250	publishing and reproducing audio materials in integrated facilities
511211	publishing and reproducing software in integrated facilities
511130	publishing books in print, audio, electronic form or online
511140	publishing directories and mailing lists in one or more formats such as print, electronic form or online
511190	publishing maps and street guides exclusively on Internet
511130	publishing maps, street guides and atlases
511110	publishing newspapers in print, electronic form or online
511211	publishing packaged software (except video games)
511211	publishing packaged software (except video games), including designing and developing
511120	publishing periodicals in print, electronic form or online
722410	pubs
311990	puddings, dessert, manufacturing
333920	pulleys (except power transmission), metal, manufacturing
321999	pulleys, wood, manufacturing
315190	pullover, made in knitting mills
322122	pulp and newsprint (including uncoated groundwood) combined, manufacturing
322121	pulp and paper (except newsprint and uncoated groundwood) combined, manufacturing
333247	pulp and paper dryers, manufacturing

417230	pulp and paper industry machinery merchant wholesalers
322130	pulp and paperboard combined, manufacturing
333247	pulp making machinery, manufacturing
322112	pulp mills, chemical (except those making paper or paperboard)
322111	pulp mills, mechanical or semi-chemical (except those making paper or paperboard)
322299	pulp products, moulded, manufacturing
333247	pulp washers and thickeners, manufacturing
322112	pulp, chemical, manufacturing
322112	pulp, kraft, manufacturing
322112	pulp, made from rags or cotton linters
333247	pulp, paper and paperboard moulding machinery, manufacturing
337127	pulpits (except stone), manufacturing
327990	pulpits, stone, manufacturing
113312	pulpwood and timber cutting on contract
113311	pulpwood camps
113311	pulpwood logs, cutting
418910	pulpwood merchant wholesalers
334512	pulse (i.e., signal) generators, manufacturing
334512	pulse analyzers, nuclear monitoring, manufacturing
311211	pulse flour milling
327990	pumice (except abrasives), processing beyond beneficiating
327910	pumice and pumicite abrasives, manufacturing
212398	pumicite mining
221111	pumped hydro storage processes
237110	pumping stations, water, construction
336410	pumps (e.g., fuel, oil, water), aircraft engine, manufacturing
336310	pumps (e.g., fuel, oil, water), mechanical, automotive and truck gasoline engine (except power steering), manufacturing
316210	pumps (i.e., dress shoes), manufacturing
417230	pumps and pumping equipment merchant wholesalers
336310	pumps for mounting on internal combustion engines
416120	pumps, electrical (except industrial) merchant wholesalers
333910	pumps, for railroad equipment lubrication systems, manufacturing
333910	pumps, industrial and commercial type, general purpose, manufacturing
417990	pumps, measuring and dispensing, gasoline and oil merchant wholesalers
333910	pumps, oil well and oil field, manufacturing
811310	pumps, repairing (except service station)
333910	pumps, sump or water, residential type, manufacturing
332210	punches (except paper), manufacturing

333519	punches, for use with machine tools, manufacturing
333519	punching machines, metalworking, manufacturing
711111	puppet theatres
522299	purchasers of accounts receivable and commercial paper
419120	purchasing agents of alcoholic beverages
419120	purchasing agents of automobiles
419120	purchasing agents of kitchen appliances
419120	purchasing agents, wholesale trade
522220	purchasing of installment and credit card receivables, created as a result of retail sales to businesses and individuals
912910	purchasing services, provincial government
332329	purlins, metal, manufacturing
336990	pushcarts (peddler carts), manufacturing
333519	pushers (i.e., machine tool accessory), manufacturing
332210	putty knives, manufacturing
451120	puzzles (game), retail
414460	puzzles merchant wholesalers
315249	pyjamas, girls', cut and sewn from purchased fabric
315241	pyjamas, infants', cut and sewn from purchased fabric
315220	pyjamas, men's and boys', cut and sewn from purchased fabric
315249	pyjamas, women's and misses', cut and sewn from purchased fabric
325320	pyrethrin insecticides, manufacturing
334512	pyrheliometers, manufacturing
212398	pyrites mining
325190	pyroligneous acids, manufacturing
327110	pyrometer tubes, manufacturing
334512	pyrometers, industrial process type, manufacturing
327110	pyrometric cones, earthenware, manufacturing
212398	pyrophyllite mining
332999	pyrotechnic pistols and projectors, manufacturing
325999	pyrotechnics (e.g., flares, flashlight bombs, signals), manufacturing
325210	pyroxylin (i.e., nitrocellulose) resins, manufacturing
212398	pyrrhotite mining

Q

236110	quadruplexes, construction
561990	quality control (product inspection), service
541990	quantity surveyor services
327120	quarry tile, clay, manufacturing
212315	quarry, dolomite

417210	quarrying machinery and equipment
	merchant wholesalers
333130	quarrying machinery and equipment, manufacturing
212398	quartz crystal mining (pure)
334410	quartz crystals, electronic applications, manufacturing
212317	quartzite, crushed and broken stone, quarrying
212317	quartzite, quarrying
325190	quebracho extract, manufacturing
325190	quercitron extract, manufacturing
323114	quick printing (except photocopy service)
323114	quick printing combined with photocopy services
451130	quilting materials and supplies, retail
314990	quilting of textiles
711511	quilting, artisanal
314120	quilts, made from purchased materials
111330	quince orchards and farms
523990	quotation services, securities
523990	quotation services, stock

R

311615	rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)
711215	race car driver
711215	race car drivers and owners
336990	race cars parts, manufacturing
336990	race cars, manufacturing
711214	race dogs, training
511190	race track programs, publisher or publishing
511190	race track programs, publishing and printing combined
711213	racehorse trainers
332991	races, ball or roller bearing, manufacturing
511190	racetrack form or program publishers or publishing exclusively on Internet
335930	raceway unit, electrical, manufacturing
711214	raceways, operation of
323119	racing forms, printing without publishing
511190	racing forms, publishing and printing combined, or publishing only
511190	racing forms, publishing or publishers
711214	racing teams (e.g., automobile, motorcycle, snowmobile)
334410	rack and panel connectors, manufacturing
336330	rack and pinion steering assemblies, manufacturing
336330	rack and pinion steering assemblies, rebuilding on factory basis
339920	rackets and frames, sports (e.g., tennis, badminton, squash, racquetball, lacrosse), manufacturing

336390	racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing
332319	racks (e.g., trash), fabricated metal plate, manufacturing
321999	racks for drying meat, wood, manufacturing
337123	racks, book and magazine, wood, manufacturing
332619	racks, household type, made from purchased wire
334511	radar detectors, manufacturing
417320	radar equipment merchant wholesalers
517919	radar station operation
911110	radar stations, defence
334511	radar systems and equipment, manufacturing
334512	radar testing instruments, electric, manufacturing
334512	radiac (radiation detection, identification and computation) equipment, manufacturing
238220	radiant floor heating equipment, installation
621499	radiation and oncological out-patient services
334512	radiation detection and monitoring instruments, manufacturing
541380	radiation dosimetry laboratories
812330	radiation protective garments supply service
339110	radiation shielding aprons, gloves and sheeting, manufacturing
541380	radiation testing services
325999	radiator additive preparations, manufacturing
326220	radiator and heater hoses, plastics, manufacturing
326220	radiator and heater hoses, rubber, manufacturing
811119	radiator repair shops, motor vehicle
332329	radiator shields and enclosures, sheet metal, manufacturing
333416	radiators (except motor vehicle, portable electric), manufacturing
336390	radiators and cores, automotive, truck and bus, manufacturing
336390	radiators, motor vehicle, rebuilding on a factory basis
335210	radiators, portable electric, manufacturing
811210	radio (automobile) installation, repair or replacement, without sale
541840	radio advertising representatives, independent
414210	radio and record player combinations merchant wholesalers
236220	radio and television broadcast studio or station construction
611510	radio and television broadcasting schools
326198	radio and television cabinets, plastic, manufacturing
443143	radio and television supplies, retail

332319	radio and television tower sections, fabricated structural metal, manufacturing
237130	radio and television transmitting tower construction, general contractors
488339	radio beacon service, ship navigation
515110	radio broadcasting
515110	radio broadcasting entertainment, news, talk shows and other programs
334220	radio broadcasting equipment, manufacturing
515110	radio broadcasting network services
515110	radio broadcasting services
321999	radio cabinets and cases, wood, manufacturing
711512	radio commentators, independent
417320	radio communications equipment merchant wholesalers
541690	radio consulting services
417320	radio frequency identification (RFID) equipment, merchant wholesalers
334410	radio frequency identification tags (RFID), manufacturing
511120	radio guide and schedule publishers or publishing, exclusively on Internet
511120	radio guide, publishing or publishers
334310	radio headphones, manufacturing
326198	radio housings, plastic, manufacturing
334511	radio magnetic instrumentation (RMI), manufacturing
334290	radio or infrared remote control devices, manufacturing
541840	radio or television advertising representatives
511120	radio or television guides, publishing and printing combined
517310	radio paging communications carriers
334310	radio receivers (including satellite), manufacturing
417320	radio receiving and transmitting tubes merchant wholesalers
334310	radio receiving sets, manufacturing
811210	radio repair shop
511120	radio schedules and guides, publisher or publishing
511120	radio schedules and guides, publishing and printing combined
515110	radio stations
561410	radio transcription service
335920	radio wire and cable, insulated, manufacturing
511120	radio, TV, transport, and similar timetables, publishing
325189	radioactive elements, manufacturing
541360	radioactive geophysical surveying services
325410	radioactive in vivo diagnostic substances, manufacturing
325189	radioactive isotopes, manufacturing

212291	radioactive ore mining
414510	radioactive pharmaceutical isotopes merchant wholesalers
562210	radioactive waste disposal and treatment
334512	radioactivity detection, identification and computation (radiac) equipment, manufacturing
334512	radiofrequency measuring equipment, manufacturing
334512	radiofrequency oscillators, manufacturing
541380	radiographic testing services
621510	radiological laboratory services, medical
621110	radiologists' offices
441310	radios (including C.B. or GRS), motor vehicle, retail
212291	radium bearing ore milling
325189	radium chloride, manufacturing
334512	radium equipment, manufacturing
325189	radium luminous compounds, manufacturing
212291	radium, uranium and yttrium ore mining
238990	radon mitigation contractors
541380	radon testing services
418190	rags (including washing and reconditioning) merchant wholesalers
418190	rags, paper, rubber and bottles (scrap) merchant wholesalers
335930	rail bonds, electric, for propulsion and signal circuits, manufacturing
561722	rail cars (passengers) interior cleaning service
331110	rail joints and fastenings, made in steel mills
336510	rail laying and tamping equipment, manufacturing
485110	rail transportation, commuter
332329	railings, metal, manufacturing
911910	railroad and warehouse commissions
332113	railroad bumping posts, forged, unfinished, made from purchased iron or steel
333619	railroad car journal bearings, plain, manufacturing
488210	railroad car loading and unloading
532410	railroad car rental (except financial)
488210	railroad car repair shops (except factory rebuilding of rolling stock)
336510	railroad cars and car equipment, manufacturing
417990	railroad cars merchant wholesalers
336510	railroad cars, rebuilding
336510	railroad cars, self-propelled, manufacturing
237990	railroad construction
331110	railroad crossings, iron or steel, made in steel mills
417990	railroad equipment and supplies merchant wholesalers
417990	railroad locomotive machinery and equipment parts merchant wholesalers

336510	railroad locomotives and parts (except diesel engines), manufacturing
531190	railroad property leasing
336360	railroad seating, manufacturing
238210	railroad signalling equipment, installation
334290	railroad signalling equipment, manufacturing
488210	railroad terminals
321114	railroad ties (i.e., bridge, cross, switch), wood, treating
113311	railroad ties, hewn, cutting
336510	railroad track equipment (e.g., rail layers, ballast distributors), manufacturing
333990	railroad track scales, manufacturing
487110	railroads, scenic and sightseeing, local
321999	rails (except rough), wood fence, manufacturing
113311	rails, fence, round or split, cutting
331110	rails, iron or steel, made in steel mills
331317	rails, made from purchased aluminum
331110	rails, rerolled or renewed in steel mills
532410	railway car leasing (except financial)
237990	railway construction (track, roadbed, trestles, signals, interlockers)
335315	railway motors and control equipment, electric, manufacturing
332319	railway or highway bridge sections, prefabricated metal, manufacturing
237990	railway roadbed construction
332510	railway rolling stock hardware, manufacturing
482112	railway transportation, freight, short-haul
482114	railways, passenger (except urban transit and scenic and sightseeing)
334512	rain gauges, manufacturing
448199	raincoat stores, retail
315241	raincoats (i.e., waterproof, non-tailored), infants', cut and sewn from purchased fabric
313320	raincoats, oiling (i.e., waterproofing)
315289	raincoats, rubber or rubberized fabric, manufacturing
315289	raincoats, waterproof, children's, cut and sewn from purchased fabric
315289	raincoats, waterproof, men's and boys', cut and sewn from purchased fabric
315289	raincoats, waterproof, women's and misses', cut and sewn from purchased fabric
315241	raincoats, water-repellent, infants', cut and sewn from purchased fabric
315220	raincoats, water-repellent, non-tailored, men's and boys', cut and sewn from purchased fabric
315249	raincoats, water-repellent, non-tailored, women's and misses', cut and sewn from purchased fabric
315220	raincoats, water-repellent, tailored, men's and boys', cut and sewn from purchased fabric

315241	raincoats, water-resistant, infants', cut and sewn from purchased fabric
315220	raincoats, water-resistant, non-tailored, men's and boys', cut and sewn from purchased fabric
315249	raincoats, water-resistant, non-tailored, women's and misses', cut and sewn from purchased fabric
315220	raincoats, water-resistant, tailored, men's and boys', cut and sewn from purchased fabric
315249	raincoats, water-resistant, women's and misses', cut and sewn from purchased fabric
112510	raising both aquatic animals and plants in integrated growing operations, aquaponics both in natural waters and in artificial aquatic impoundments
112120	raising dairy cattle for both milking and meat production
813210	raising funds for specific health related research and disease prevention (e.g., American heart association or march of dimes)
112110	raising of cattle for dairy herd replacements
333110	rakes, hay, manufacturing
333120	rakes, mechanical, land clearing, manufacturing
332210	rakes, non-powered hand tool, manufacturing
334410	ram (random access memory) chips, manufacturing
316990	randes and quarters (i.e., shoe cut stock), leather, manufacturing
333416	range boilers, manufacturing
333310	range finders, photographic, manufacturing
333310	ranges, commercial type, manufacturing
443143	ranges, gas and electric, retail
416120	ranges, stoves and furnaces (except electric) merchant wholesalers
335210	rangettes, electric, manufacturing
624190	rape crisis centres
336510	rapid transit cars and equipment, manufacturing
453310	rare book stores
325189	rare earth salts, manufacturing
212299	rare earths mine
212299	rare-earths ore mining
332210	rasps, hand-held, manufacturing
332210	ratchets, non-powered, manufacturing
334511	rate-of-climb instrumentation, manufacturing
335311	ratio transformers, manufacturing
414390	rattan furniture merchant wholesalers
321999	rattan ware (except furniture), manufacturing
112999	rattlesnake production
411190	raw cotton merchant wholesalers
112120	raw fluid milk or cream, production
411190	raw hides and skins merchant wholesalers

411190	raw leaf tobacco merchant wholesalers
411190	raw milk merchant wholesalers
411190	raw silk merchant wholesalers
313310	raw stock dyeing and other finishing, for the trade
411190	raw sugar merchant wholesalers
411190	raw wool importers
313210	rayon fabrics, broad-woven, weaving
325220	rayon fibres and filaments, manufacturing
313310	rayon tops, combing and converting
414130	rayon yarns merchant wholesalers
331221	razor blade strip steel, made from purchased steel
316990	razor strops, manufacturing
332210	razors (except electric), manufacturing
335210	razors or shavers, electric, manufacturing
332319	reactor containment vessels, fabricated metal plate, manufacturing
335311	reactors, current limiting, manufacturing
813110	reading rooms, promoting a religion
327320	ready-mix concrete manufacturing and distribution
336211	ready-mix concrete trucks, assembling on purchased chassis
311230	ready-to-serve breakfast and instant hot cereal foods, manufacturing
531390	real estate advisory and consulting services
531212	real estate agencies
523910	real estate as a trading stock of the seller, buying and selling of
561990	real estate auction performed by auctioneer
531211	real estate auction performed by real estate agents
813910	real estate boards
531212	real estate brokers
531120	real estate investment trusts (REITs), operating non-residential buildings (except mini-warehouses)
531190	real estate investment trusts (REITs), operating real estate other than buildings
531111	real estate investment trusts (REITs), operating residential buildings (except social housing)
531130	real estate investment trusts (REITs), operating self-storage and mini-warehouses
541110	real estate law, private practice
531310	real estate management
531310	real estate managers, non residential
531120	real estate operating, non-residential buildings
531212	real estate sales and brokerage services
611510	real estate schools
237210	real estate subdividers, residential
524129	real estate title insurance
541190	real estate title searching and consulting
237210	real property (except cemeteries) subdivision
531212	realty companies

333519	reamers (i.e., machine tool accessory), manufacturing
417230	reamers merchant wholesalers
333519	reaming machines, metalworking, manufacturing
336390	rear-view mirrors in mountings, motor vehicle, manufacturing
332314	rebar (deformed steel bars for concrete reinforcement), manufacturing
332314	rebar (i.e., concrete reinforcing bar), manufacturing
238120	rebars (deformed steel bars for concrete reinforcement), installation
323120	rebinding books, magazines, or pamphlets
336310	rebuilding automotive and truck gasoline engines
335910	rebuilding batteries (storage)
333611	rebuilding hydraulic turbines
333519	rebuilding machine tools, metal cutting types
333519	rebuilding machine tools, metal forming types
336320	rebuilding motor vehicle electrical equipment (e.g., alternators, generators and distributors)
335312	rebuilding motors, electric, other than automotive
417230	recapping machinery for tires merchant wholesalers
326210	recapping tires
541990	receivership services
334220	receiver-transmitter units (i.e., transceivers), manufacturing
416110	receptacles, electrical merchant wholesalers
531120	reception hall rental or leasing
524129	reciprocal interinsurance exchanges, surety and fidelity insurance
333910	reciprocating pumps, general purpose, manufacturing
314990	reclaimed wool, processing
331110	reclaiming iron and steel scrap from slag
326290	reclaiming rubber from waste or scrap
332999	recoil mechanisms, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing
332999	recoil mechanisms, gun (i.e., more than 30 mm; more than 1.18 inch), manufacturing
332999	recoilless rifles, manufacturing
811310	reconditioning metal drums and shipping containers
321216	reconstituted wood boards, panels and sheets (except waferboard), manufacturing
312220	reconstituting tobacco
561990	record management service
512240	record musical performances in studio
334310	record players, manufacturing
443143	record players, retail
711512	record producers, independent

512250	record production (except independent record producers), without duplication or distribution
512250	record production and distribution combined
512250	record production companies (producing only)
414450	recorded video cassettes or tapes (i.e., movies) merchant wholesalers
334512	recorders, industrial process control type, manufacturing
334512	recorders, oscillographic, manufacturing
417230	recording instruments and accessories merchant wholesalers
512290	recording of books on tape or disc (except publishing)
711512	recording technicians, independent
561490	records management (filing system), on a contract basis
541611	records management consulting services
532280	records rental
314990	recovered fibre, processing
331317	recovering aluminum from scrap
331490	recovering and refining non-ferrous metals (except aluminum, copper) from scrap
331490	recovering silver from used photographic film or X-ray plates
212233	recovery of copper concentrates by the precipitation and leaching of copper ore
912910	recreation and athletic support programs, provincial administration
532280	recreation and sports equipment rental
237990	recreation areas (open space), construction
721213	recreation camps (except fishing and hunting camps)
339920	recreation equipment, manufacturing
911910	recreation policy and planning, federal government
913910	recreation programs, municipal administration
415190	recreational and special purpose vehicles merchant wholesalers
541320	recreational area planning and designing services (e.g., ski, golf course, waterparks)
721113	recreational hotels
911910	recreational programs, federal
713991	recreational sports clubs or teams (except operating sports facilities)
621340	recreational therapist, private practice
336215	recreational travel trailers, manufacturing
441210	recreational vehicle (RV) dealers
441210	recreational vehicle (RV) dealers (e.g., campers, motor homes, trailers, travel trailers), retail
721211	recreational vehicle (RV) parks
441210	recreational vehicle (RV) parts and accessories, retail
532120	recreational vehicle (RV) rental

237990	recreational vehicle park construction
484239	recreational vehicles (RVs) delivery service, long distance
415190	recreational vehicles (RVs) merchant wholesalers
336215	recreational vehicles (RVs), self-contained, manufacturing
541380	recreational watercraft safety inspection
561990	recruiting medical employees
335311	rectifier transformers, manufacturing
335990	rectifiers (electrical apparatus), manufacturing
334410	rectifiers, electronic component-type (except semiconductor), manufacturing
334410	rectifiers, electronic component-type, manufacturing
333248	rectifying equipment, chemical, manufacturing
418190	recyclable bottles merchant wholesalers
418190	recyclable empty bottles merchant wholesalers
562110	recyclable empty bottles, collection
417920	recyclable industrial food containers merchant wholesalers
562110	recyclable material (e.g., glass, metal, oils, paper), collection
562110	recyclable material, collection, hazardous
418190	recyclable materials (e.g., glass, oils, textiles) merchant wholesalers
418120	recyclable paperboard, paper and boxes merchant wholesalers
418190	recyclable plastic merchant wholesalers
418190	recyclable textile merchant wholesalers
419120	recycled materials (except auto parts), wholesale agents and brokers
324190	recycling (i.e., re-refining) used motor and lubricating oils
325610	recycling drycleaning fluids
811210	recycling or refilling ink jet cartridges
322112	recycling paper (i.e., making pulp from waste and scrap paper)
325999	recycling services for degreasing solvents (e.g., engine, machine part)
621990	red cross blood depot
624120	red cross, homemaker service
419110	red meat and meat product, fresh, business-to-business (B2B) electronic markets, wholesale
334512	redox (i.e., oxidation-reduction potential) instruments, manufacturing
332910	reducer returns, pipe, manufacturing
333619	reduction gears and gear units (except automotive and aircraft power transmission equipment), manufacturing
321999	reed ware (except furniture), manufacturing
333248	reeds, loom, manufacturing

322219	reels, fibre, made from purchased paperboard
339920	reels, fishing, manufacturing
332999	reels, metal, manufacturing
326198	reels, plastics, manufacturing
321999	reels, wood, manufacturing
238140	refractory brick construction, contractors
711217	referees
541990	referees in bankruptcy
561611	reference check services
624190	referral services for personal and social problems
412110	refined petroleum products merchant wholesalers
413190	refined sugar merchant wholesalers
331410	refining non-ferrous metals (except aluminum), primary
811420	refinish office furniture
811420	refinishing furniture
335120	reflectors, for lighting equipment, metal
333310	reflectors, optical, manufacturing
621390	reflexology services
912120	reformatories, provincial government
325991	reformulating plastics resins from recycled plastics products
334512	refractometers, manufacturing
327120	refractories (e.g., block, brick, mortar, tile), manufacturing
327120	refractory cement and mortar, manufacturing
327120	refractory cement and mortar, nonclay, manufacturing
417230	refractory material merchant wholesalers
722512	refreshment booths or stands
722512	refreshment room
333416	refrigerated counters and display cases, manufacturing
417910	refrigerated display cases merchant wholesalers
311824	refrigerated doughs, made from purchased flour
417910	refrigerated drinking fountains merchant wholesalers
417910	refrigerated fixtures merchant wholesalers
484229	refrigerated goods trucking, local
484239	refrigerated goods trucking, long distance
333416	refrigerated lockers and showcases, manufacturing
417910	refrigerated show cases merchant wholesalers
417910	refrigerated soda fountain fixtures merchant wholesalers
334512	refrigeration controls, residential and commercial type, manufacturing
333416	refrigeration equipment, industrial and commercial type, manufacturing
333416	refrigeration units, truck type, manufacturing

334512	refrigeration/air-conditioning defrost controls, manufacturing
811412	refrigerator repair service, electric (without retail sales of new equipment)
443143	refrigerators and stoves and related electric and gas appliances, retail
335223	refrigerators, household, manufacturing
624190	refugee services
911320	refugee settlement, federal government
624230	refugee shelters and camps
562210	refuse and rubbish disposal, incinerator and combustor
562210	refuse and rubbish disposal, landfill
562110	refuse collection service
325220	regenerated cellulosic fibres, manufacturing
913910	regional board/council, local government
522329	regional clearinghouse associations (cheques)
911910	regional economic expansion program, federal
621494	regional health services centres
911910	regional industrial development programs, federal government
911910	regional planning and development programs, federal administration
913910	regional planning and development, local
912910	regional planning and development, provincial
624190	regional social services centre
541212	registered industrial accountants' offices
621499	registered massage therapy clinic
621390	registered nurse services, private practice
621390	registered nurses' offices
332329	registers, air, metal, manufacturing
561990	registries agent, privatized
561310	registries, employment (e.g., maid, nurses, teachers)
911240	regulation and inspection of agricultural products
912150	regulation of utilities, provincial
335315	regulators, power, manufacturing
336320	regulators, voltage, motor vehicle, manufacturing
813990	regulatory athletic associations
911240	regulatory services, general, federal government
912150	regulatory services, general, provincial government
621420	rehabilitation centres, out-patient (medical treatment)
621420	rehabilitation clinics for alcohol and substance abuse, out-patient
911220	rehabilitation services (correctional institution), federal government
912120	rehabilitation services, provincial government (correctional)

331221	re-heating purchased steel, and hot-rolling steel shapes
112999	reindeer, elk and deer farming
322220	reinforced paper, made from purchased paper
238120	reinforcing rods, bars, mesh and cage, installation
238120	reinforcing steel contractors
623110	related care institutes (related to hospitals)
334512	relays (except electrical, electronic), instrument, manufacturing
416110	relays merchant wholesalers
335315	relays, electrical, manufacturing
335315	relays, magnetic multipole, manufacturing
335315	relays, manufacturing
512250	release, promotion, and distribution of musical recordings
624190	relief services, temporary
414420	religious books merchant wholesalers
511130	religious books, publishers or publishing
511130	religious books, publishing and printing combined
236220	religious buildings construction (e.g., churches, synagogues, temples, mausoleums)
453999	religious goods stores (except books), retail
453999	religious goods stores selling primarily to businesses but also selling to household consumers
511120	religious magazines and periodicals, publisher or publishing
511120	religious magazines and periodicals, publishing and printing combined
418990	religious supplies merchant wholesalers
311420	relishes, canning
325999	remanufactured toner cartridges for computer printers
562910	remediation and clean-up of contaminated buildings, mines sites, or ground water
451130	remnant stores, retail
236110	remodelling and renovating residential buildings, by general contractors
236110	remodelling and renovating residential buildings, by operative builders
236110	remodelling and renovating single-family houses
236210	remodelling industrial buildings, general contractors
334290	remote control units (e.g., garage door, television) manufacturing
334512	remote sensing instruments, manufacturing
541360	remote sensing, geophysical surveying services
213118	removal of condensate gasoline from field (gathering) lines, contract
562210	removal of dead fish and eels from rivers
311614	rendering plants (except poultry)

811310	reneedling work (repair of textile machinery)
912910	renewable resource programs, provincial
335315	renewal elements for cartridge fuses, manufacturing
418410	rennet merchant wholesalers
325190	rennet, manufacturing
236220	renovating and remodelling buildings, commercial and institutional, construction
236110	renovating buildings, residential (except single-family), general contractors
236110	renovating single-family buildings, general contractors
236110	renovation, residential, general contractor
532490	rent commercial sound equipment
912150	rent control agencies, provincial government
532210	rent portable radios
532120	rent trailers boats
532111	rent-a-car service
531390	rental accommodation referral service
532490	rental agency, theatrical equipment (except costumes)
532280	rental and leasing art objects
531111	rental and leasing of private property dwelling
532490	rental and sales of public address systems
531390	rental listing service (e.g., home hunters)
532420	rental of business machines
532280	rental of clothing (e.g., formal wear, fur, costumes, shirts, tuxedo)
532490	rental of coin-operated machines
518210	rental of computer time
532210	rental of consumer audio-visual equipment (including rent-to-own)
532280	rental of dishes, silverware, tables and banquet accessories
532410	rental of forestry and logging machinery and equipment, without operator
721310	rental of furnished rooms
532280	rental of furniture (rent-to-own)
532280	rental of golf carts
488119	rental of hangar space
532490	rental of industrial machinery and equipment
532490	rental of listening kioks used in music store
532490	rental of mobile radio systems
532410	rental of oil field equipment (without operator)
532410	rental of pallets and containers
532120	rental of portable or modular buildings (e.g., forest, oil site)
532490	rental of public address equipment (p.a.)
532410	rental of scaffolding (including mobile platforms)
532410	rental of scaffolding and platforms
532280	rental of strollers
531120	rental of theatres, auditoriums
532490	rental of theatrical scenery
532310	rental of tools, consumer

532120	rental of travel, camping, or recreational trailers
484229	rental of truck, with driver
531120	rental operation of commercial buildings
532310	rental or range of commercial and industrial equipment (contractor and builder tools)
532310	rent-all centres
532410	rentals, heavy machinery and equipment (except construction with operator)
532490	renting amusement equipment (except coin-operated)
532310	renting and leasing power tools
451140	renting and repairing of musical instruments, in addition to retailing instruments and supplies
532310	renting of home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies
531211	renting or leasing properties on behalf of clients
541611	reorganization consulting service
522299	repackaging loans for sale to others (e.g., private conduits)
811210	repair and maintenance of computers and related equipment
811310	repair and maintenance of metal cutting and forming machine tools and accessories
811310	repair and maintenance of metallurgy machinery, including foundry machinery
811490	repair and maintenance of motors for boats (without retail sales of new equipment)
811310	repair fertilizer and chemical storage bags
339990	repair kit for tubeless tire or tire tube, manufacturing
811490	repair of bowling alley equipment
811310	repair of cracked castings (welding service)
811310	repair of electrical switchgear and control equipment
811310	repair of electricity distribution and control apparatus
811490	repair of furs and other garments for individuals
811210	repair of gas meters
811310	repair of gas welding equipment
811210	repair of global positioning system (GPS) devices
811310	repair of industrial cooling and refrigeration equipment
811310	repair of industrial furnaces
811210	repair of industrial process control equipment and instruments
811310	repair of machinery for food, beverage and tobacco processing
811210	repair of optical instruments
811310	repair of paperboard or paper making machinery

811490	repair of pinball machines and other coin-operated games, and similar equipment
811411	repair of power tools and sale of parts
811310	repair of pulse generator
811310	repair of pumps and compressors (except for refrigeration)
811310	repair of rubber or plastic industry machinery
811310	repair of taps and valves
811310	repair of textile, apparel and leather production machinery
811310	repair of wooden components of commercial or industrial machinery (e.g., spools and similar parts of textile machinery)
811310	repair welding and custom fabrication
236110	repairing buildings, residential (except single-family), general contractors
811420	repairing furniture (without retail sales of new equipment)
237310	repairing highways, roads, streets, or airport runways
811490	repairing horse-drawn wagon
811121	repairing motor vehicle bodies
811310	repairing pallets (except wooden)
811490	repairing sails
334210	repeater and transceiver equipment, carrier line, manufacturing
711111	repertory or stock companies, theatrical
322230	report covers, made from purchased paper or paperboard
711513	reporters, independent
561430	reprographic services
712130	reptile exhibits, live
411110	reptiles and amphibians merchant wholesalers
541514	requirements analysis, computer hardware
311225	re-refining purchased fats and oils
324190	re-refining used petroleum and coal products
321919	resawing purchased lumber
541710	research and development in the physical, engineering and life sciences
541720	research and development in the social sciences and humanities
541710	research and development laboratories or services, engineering
541710	research and development laboratories or services, life sciences
541710	research and development laboratories or services, physical sciences
911910	research grants, health sciences, distribution, federal administration
912910	research programs, provincial administration (except economic and space)
911910	research support programs, federal administration (except economic and space)
517911	resellers, long-distance telephone communications (except satellite)
517410	resellers, satellite telecommunications

517911	resellers, telephone communications (except satellite)
517911	reselling dial-up or broadband Internet service provider (ISP) services
325410	reserpines (i.e., basic chemicals), manufacturing
561590	reservation service (e.g., airline, bus, car rental, hotel)
522321	reserve and liquidity services (except central bank)
237110	reservoir construction
721310	residence clubs operated by organizations for members only
721310	residence, college or university (if separate establishment from college or university)
236110	residential building (e.g., cabin, cottage, vacation home) construction, by general contractors
236110	residential building construction
531310	residential building management
236110	residential buildings, custom construction
531111	residential buildings, real estate, operating
236110	residential buildings, semi-custom construction
236110	residential buildings, tract builders
561722	residential cleaning services
721310	residential clubs
236110	residential construction, single-family houses, by general contractors
531111	residential hotels operators
236110	residential house construction
238320	residential house painting, including interior or exterior
236110	residential remodelling contractor
236110	residential renovation, contractors
531111	residential rental units
236110	residential restoration, single-family, general contractor
623221	residential substance abuse facilities
416110	residential, commercial and industrial lighting fixtures merchant wholesalers
326198	resilient floor coverings (e.g., sheet, tile), manufacturing
442210	resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling
238330	resilient floor tiles or sheets (e.g., vinyl, rubber, linoleum), installation only
325210	resin and synthetic rubber manufacturing
325210	resins, plastics (except custom compounding purchased resins), manufacturing
334512	resistance measuring equipment, manufacturing
334512	resistance thermometers and bulbs, industrial process type, manufacturing
333990	resistance welding and cutting equipment, manufacturing

334410	resistors, electronic, manufacturing
335312	resolvers, manufacturing
334512	resonance instruments, laboratory type, manufacturing
334410	resonant reed devices, electronic, manufacturing
325190	resorcinol, manufacturing
721113	resort hotel
721113	resort management services (i.e., providing management and operating staff to run resort)
721113	resorts
721113	resorts with integrated health spa facilities
334512	respiratory analysis equipment, electromedical, manufacturing
339110	respiratory protection equipment, personal, manufacturing
621499	respiratory therapy clinics
621610	respite worker services, with nursing skills
624120	respite worker services, without nursing skills
814110	respite worker, employed by private household
623310	rest homes, with health care incidental
561722	rest room cleaning services
812990	rest room operation
813910	restaurant association
337127	restaurant cart, manufacturing
541420	restaurant equipment design services
532490	restaurant equipment, rental and leasing
417920	restaurant furniture merchant wholesalers
561722	restaurant kitchen cleaning services
541619	restaurant management consulting services
611510	restaurant operation schools
337127	restaurant tables, manufacturing
722511	restaurant with bar, primarily restaurant
722511	restaurant with lounge, primarily restaurant
722511	restaurant with tavern, primarily restaurant
722512	restaurant, fast food outlet
722310	restaurants, industrial
811420	restoration and repair of antique furniture
811490	restoration and repair of antiques (except furniture and automobiles)
711511	restoration services for organs and similar instruments
339110	restraints, patient, manufacturing
811490	restringing tennis rackets (without retail sales of new equipment)
561410	resume writing service
237310	resurfacing and surfacing highways, roads, streets, bridges or airport runways
238330	resurfacing hardwood floors
339110	resuscitators, manufacturing
441120	retail automobile auctions including auctioneers, with own facilities and open to the general public
531120	retail establishments, property operation only
453993	retail stores selling cannabis products

813910	retailers' associations
444190	retailers of ceramic floor and wall tiles
452991	retailing a general line of auto supplies (e.g., tires, batteries, parts and accessories)
452991	retailing a general line of home supplies (e.g., hardware, houseware, small appliances, sporting goods and lawn and garden equipment)
445120	retailing a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provision of related services, such as lottery ticket sales and video rental
446191	retailing a limited line of health food products
445110	retailing a range of non-food household products, such as household paper products, toiletries and non-prescription drugs
448310	retailing and repairing new jewellery, clocks, and watches, repair as primary activity
441320	retailing and repairing tires
446120	retailing body soap and bubble bath
444190	retailing doors
454110	retailing from catalogue showrooms without stock
453999	retailing gift certificates or packages (e.g., restaurant, lodging, bodycare, etc.)
444190	retailing modular homes
441220	retailing motorcycle, ATV and snowmobile parts and accessories
443143	retailing new and repairing consumer electronics with repair as primary source of receipts
442291	retailing new blinds and shades in combination with repair, repair as primary source of receipts
443143	retailing new electrical appliances, combined with repair services, repair as primary source of receipts
443143	retailing new non-electrical appliances, combined with repair services, repair as primary source of receipts
444210	retailing new outdoor power equipment, in combination with repair, repair as primary source of receipts
453999	retailing of a general line of new and used merchandise on an auction basis
442292	retailing of a limited number of original works of art
453310	retailing of antiques
446110	retailing of confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies
442110	retailing of major appliances, home electronics, home furnishings and floor coverings, and provision of interior decorating services
448120	retailing of maternity wear

446130	retailing of non-prescription sunglasses
451130	retailing of sewing machines and other sewing supplies
448210	retailing of shoe-care products
446110	retailing of snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids
453220	retailing of stationery
453210	retailing of stationery and school supplies
443145	retailing of used cameras and photographic equipment, and replacement parts and accessories, and provision of repair and film developing services
443144	retailing of used computer equipment and replacement parts and accessories, and provision of repair services
451113	retailing of used cycling equipment and supplies, and provision of repair services
443143	retailing of used electronics and appliances, provision of repair services, and retailing computers and computer software
451111	retailing of used golf equipment and supplies, and provision of repair services
451112	retailing of used ski equipment and supplies, and provision of repair services
451119	retailing of used sporting goods, and also provision of repair services
812922	retailing photographic supplies, by one-hour photo finisher
444210	retailing replacement parts of outdoor power equipment and provision of repair services
454390	retailing safety footwear from a mobile truck
441210	retailing tent campers
238140	retaining wall construction, block, stone, or brick, contractors
237990	retaining walls, anchored (e.g., with piles, soil nails, tieback anchors), construction
238110	retaining walls, poured concrete, construction
325999	retarders (e.g., flameproofing agents, mildewing agents), manufacturing
813410	retirement associations, social
526111	retirement compensation arrangement trust
531111	retirement hotels, operators of
332420	retorts, heavy gauge metal, manufacturing
326210	retreading materials, tire, manufacturing
813110	retreat houses, religious
911910	revenue ministry, federal government
912910	revenue ministry, provincial government
237990	revetment construction
811490	reweaving of damaged garments
335312	rewinding stators
331410	rhodium smelting and primary refining
334410	rheostats, electronic, manufacturing
335315	rheostats, industrial control, manufacturing
339940	ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing

314990	ribbons, made from purchased fabrics
313220	ribbons, made in narrow woven fabric mills
313230	ribbons, made in nonwoven fabric mills
111160	rice (except wild rice) farming
111160	rice (except wild rice) farming, field and seed production
311214	rice bran, flour and meal, manufacturing
311214	rice milling
311214	rice milling and malt manufacturing
311214	rice mixes, made in rice mills
311214	rice, brewers', manufacturing
611620	riding academies and schools
448199	riding apparel stores, retail
813940	riding association, political party
315220	riding clothes, men's and boys', cut and sewn from purchased fabric
315249	riding clothes, women's and misses', cut and sewn from purchased fabric
713991	riding clubs
451119	riding goods and equipment, retail
713991	rifle clubs
339930	rifles, toy, manufacturing
333519	rifling machines, metalworking, manufacturing
213118	rig building, repairing and dismantling, on a contract basis
238299	rigging large-scale equipment
238910	rights of way, cutting (except maintenance)
561730	rights of way, maintenance
336612	rigid hull inflatable boats, manufacturing
332319	rigmats, fabricated metal plate, manufacturing
323119	ring binders, looseleaf binders and related device, manufacturing
339910	rings and pins, precious metal, manufacturing
339910	rings, finger, gold plated wire, manufacturing
339910	rings, jewellery, manufacturing
212316	riprap (except limestone and granite), quarrying
237990	riprapping installation, stone work erection
483213	river freight transportation (except using the St. Lawrence seaway)
483213	river passenger transportation (except ferries)
713992	river rafting, recreational with facilities
713210	riverboat casinos
333990	riveting guns, hand-held power-driven, manufacturing
333519	riveting machines, metalworking, manufacturing
416330	rivets merchant wholesalers
332720	rivets, metal, manufacturing
417210	road building machinery and equipment merchant wholesalers
417210	road building rollers and packers merchant wholesalers

711111	road companies, theatrical
417210	road construction and maintenance machinery merchant wholesalers
324190	road oils, made from refined petroleum
324110	road oils, made in petroleum refineries
488490	road sanding and salting, on contract
415120	road truck tractors merchant wholesalers
335223	roasters, electric, manufacturing
333248	roasting machinery (i.e., food manufacturing type), manufacturing
315241	robes, lounging, infants', cut and sewn from purchased fabric
333248	robots for automobile assembly, manufacturing
453999	rock and stone specimens, retail
713992	rock climbing facilities
339920	rock climbing wall manufacturing
333120	rock crushing machinery, portable, manufacturing
333130	rock crushing machinery, stationary, manufacturing
333130	rock drill bits, oil and gas field type, manufacturing
417210	rock drilling machinery and equipment merchant wholesalers
711130	rock music artists, independent
711130	rock music groups
237990	rock removal, underwater, contractor
212393	rock salt mining
212393	rock salt processing at the mine site
213119	rock washing on a contract basis
336310	rocker arms and assemblies, automotive and truck gasoline engine, manufacturing
332319	rocket casings, fabricated metal plate, manufacturing
336410	rocket engines, aircraft, manufacturing
336410	rocket engines, guided missile, manufacturing
332999	rocket launchers, manufacturing
336410	rockets (guided missiles), space and military, complete, manufacturing
337123	rocking chairs, household, wooden, manufacturing
339930	rocking horses, manufacturing
333519	rod rolling mill machinery, metalworking, manufacturing
331420	rod, copper and copper alloy, made from purchased metal or scrap
331317	rod, made from purchased aluminum
331490	rod, made from purchased non-ferrous (except aluminum, copper) metal or scrap
326121	rod, non-rigid plastics, manufacturing
112999	rodent (pet and laboratory) raising
418390	rodenticides merchant wholesalers
325320	rodenticides, manufacturing
532280	rodeo animal rental
711215	rodeo athletes or competitors

339920	rods and rod parts, fishing, manufacturing
326290	rods, hard rubber, manufacturing
331110	rods, iron or steel, made in steel mills
334512	rods, surveyors', manufacturing
332118	roll forming of metal products
238160	roll roofing installation
331221	rolled steel products, made from purchased steel
332991	roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing
337920	rollers and fittings, window shades, wooden, manufacturing
333120	rollers, road construction and maintenance machinery, manufacturing
321999	rollers, wood, manufacturing
332321	rolling doors for industrial buildings and warehouses, metal, manufacturing
333519	rolling mill machinery and equipment, metalworking, manufacturing
331511	rolling mill rolls, iron, manufacturing
331514	rolling mill rolls, steel, manufacturing
331410	rolling or extruding basic shapes from metal produced in the same establishment
321999	rolling pins, wood, manufacturing
331490	rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)
331313	rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment
326290	rolls and roll coverings (e.g., industrial, papermill, painters', steelmill), rubber, manufacturing
315241	rompers, infants', cut and sewn from purchased fabric
541690	roof consulting services
332329	roof deck, sheet metal, manufacturing
238160	roof membrane, installation
336390	roof racks, automobile, manufacturing
238160	roof spraying, painting, or coating, contractors
238130	roof truss contractor (wood only)
321215	roof trusses, wood, manufacturing
326290	roofing (e.g., single-ply rubber membrane), manufacturing
238160	roofing installation
444190	roofing material dealers, retail
416390	roofing materials (except wooden) merchant wholesalers
327390	roofing tile, concrete, manufacturing
416390	roofing, asphalt and sheet metal merchant wholesalers
332329	roofing, sheet metal, manufacturing
327990	roofing, slate, manufacturing
334512	room thermostats, manufacturing
721310	rooming houses
721310	rooming houses operated by organizations for members only

325320	root removing chemicals, manufacturing
314990	rope (except wire rope), manufacturing
332999	rope fittings, manufacturing
418990	rope, binder twine and string merchant wholesalers
332619	rope, wire, made from purchased wire
339910	rosaries and other small religious articles (except precious metal), manufacturing
339910	rosaries and other small religious articles, precious metal, manufacturing
111421	rose bushes, growing
325210	rosin (i.e., modified resins), manufacturing
418410	rosin merchant wholesalers
325190	rosin, made by distillation of pine gum or pine wood
813410	rotary club
335312	rotary converters (electrical equipment), manufacturing
333110	rotary hoes, manufacturing
333519	rotary indexing tables, machine tool, manufacturing
333130	rotary mining rail car dumper, manufacturing
333990	rotary pumps, fluid power, manufacturing
333910	rotary pumps, general purpose (except fluid power), manufacturing
333110	rotary tillers, farm type, manufacturing
334512	rotary type meters, consumption registering, manufacturing
325320	rotenone insecticides, manufacturing
323119	rotogravure printing
323120	rotogravure printing plates and cylinders preparation services
335312	rotor retainers and housings, manufacturing
416210	rough cast iron and steel merchant wholesalers
416320	rough or dressed lumber merchant wholesalers
418910	rough timber products merchant wholesalers
321920	round stave baskets (e.g., fruit, vegetable), manufacturing
321919	rounds or rungs, furniture, hardwood, manufacturing
418910	roundwood merchant wholesalers
213118	roustabout mining services, on a contract basis
333990	routers, hand-held power-driven, manufacturing
333248	roving machinery, textile, manufacturing
236110	row house construction, by operative builders
441220	rowboats, retail
339920	rowing machines, manufacturing
911230	Royal Canadian Mounted Police (RCMP)
418210	rubber and metal stamps merchant wholesalers
326290	rubber bands, manufacturing

326220	rubber belts and hoses (without fittings), manufacturing
316210	rubber boots, manufacturing
325520	rubber cement, manufacturing
326198	rubber floor coverings, manufacturing
339990	rubber gaskets, packing, oil seals and washers, manufacturing
325999	rubber processing preparations (e.g., accelerators, stabilizers), manufacturing
418190	rubber scrap and scrap tires merchant wholesalers
453210	rubber stamp stores, retail
339940	rubber stamps, manufacturing
313220	rubber thread and yarns, fabric-covered, manufacturing
325210	rubber, synthetic, manufacturing
811199	rubberized coatings for truck beds, installation
313320	rubberizing fabrics and clothing
562110	rubbish collection
484239	rubbish hauling without collection, long distance
212398	ruby mining
336410	rudders, aircraft, manufacturing
811490	rug and carpet repair
418410	rug cleaning compounds merchant wholesalers
325610	rug cleaning preparations, manufacturing
561740	rug cleaning services
451120	rug hooking supplies, retail
442210	rug stores, retail
313110	rug yarn, wool, mohair or similar animal fibre, spinning
339920	rugby equipment, manufacturing
321999	rulers and rules (except slide), wood, manufacturing
332210	rulers, metal, manufacturing
326198	rulers, plastics, manufacturing
334512	rules, slide, manufacturing
336390	running boards, automotive, truck and bus, manufacturing
713991	running clubs
316210	running shoes, manufacturing
485210	rural bus service (except school bus)
491110	rural mail carrier service
418410	rust inhibitors merchant wholesalers
325999	rust preventative preparations, manufacturing
332810	rust proofing metals and metal products, for the trade
325610	rust removers, manufacturing
324190	rust-arresting petroleum compounds, made from refined petroleum
418410	rustproofing chemicals merchant wholesalers
238320	rustproofing contractor, buildings and structures (except automotive)

811199 rustproofing service, automotive
212299 rutile, scheelite, tantalite or wolframite mining
111190 rye farming, field and seed production
311211 rye, semolina or sorghum flour, manufacturing

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325190 saccharin, manufacturing
325620 sachet, scented, manufacturing
322220 sacks, multiwall, made from purchased uncoated paper
314990 saddle cloths, manufacturing
325610 saddle soaps, manufacturing
321999 saddle trees, wood, manufacturing
418990 saddlery merchant wholesalers
332999 saddlery parts, metal, manufacturing
811430 saddlery repair
316990 saddles and parts, leather, manufacturing
711511 saddles, artisanal production
332510 safe and vault locks (except time), manufacturing
332999 safe deposit boxes and chests, metal, manufacturing
532280 safe deposit boxes, rental
332999 safe doors and linings, metal, manufacturing
332999 safes, metal, manufacturing
339110 safety and industrial clothing (e.g., fire resistant, protective, cool suits), manufacturing
316990 safety belts, leather, manufacturing
541690 safety consulting services
417930 safety equipment merchant wholesalers
453999 safety equipment, retail
325920 safety fuses, blasting, manufacturing
327215 safety glass (including motor vehicle), made from purchased glass
327214 safety glass (including motor vehicle), made in glass-making plants
339110 safety hats, metal, manufacturing
238990 safety net systems, erecting and dismantling
339110 safety or hard hats, plastic, manufacturing
339990 safety pins, manufacturing
416110 safety switches merchant wholesalers
111120 safflower and sunflower farming
441220 sailboat, retail
417990 sailboats merchant wholesalers
336612 sailboats, built in boat yard
713930 sailing clubs and yacht clubs that operate marinas
336611 sailing ships, built in shipyard
451119 sails and tents, retail
314910 sails, made from purchased fabrics
325181 sal soda (i.e., washing soda), manufacturing
311990 salad and coleslaw, fresh or refrigerated, manufacturing

413190	salad dressing merchant wholesalers
311420	salad dressing mixes, dry, made in dehydration plants
311940	salad dressings, manufacturing
561990	sale employee recruiting, on contract
453992	sale of beer and/or wine making supplies and use of brewing equipment
523140	sale of carbon credits on a fee basis
453999	sale of cases and accessories for cellular telephone
517911	sale of cellular telephone plans using network facilities operated by others
517310	sale of cellular telephone plans using their own network facilities
443143	sale of cellular telephone without the sale of plan
541190	sale tax consultant
419120	sales agency, general, wholesale
531211	sales agents, real estate
911910	sales and excise taxes, collection, federal
522220	sales finance companies
541619	sales management consulting services
444190	sales of aluminum doors and installation
418210	sales or receipt books merchant wholesalers
541810	sales promotion campaign services
912910	sales tax collection, provincial government
611430	sales training
325190	salicylic acid (except medicinal), manufacturing
325410	salicylic acid, medicinal, uncompounded, manufacturing
212398	salines mining (except common salt)
325999	salt (except table), manufacturing
212393	salt brining (deposit extraction)
212393	salt mining
212393	salt mining, common
212393	salt refining at the mine site
114113	salt water fishing
114113	salt water fishing (e.g., bluefish, cod, haddock, herring, mackerel, menhaden, pilchard)
114113	salt water fishing (e.g., pollack, shark, squid, tuna)
114113	salt water fishing (i.e., gill netting, jigging, danish or purse seining, pound netting or weir fishing)
213118	salt water impounding in connection with petroleum products
114113	salt water, seaweed or sponge gathering or catching turtles and frogs in the wild
311940	salt with seasoning additives, manufacturing
311940	salt, substitute, manufacturing
413140	salted or preserved fish (except canned) merchant wholesalers
411190	salting and pressing hides
112510	saltwater shellfish farming, including the production of cultured pearl

561990	salvaging of damaged merchandise, service only
813110	salvation army
334512	sample analysis instruments (except medical), manufacturing
316990	sample cases, all materials, manufacturing
334512	sample changers, nuclear radiation, manufacturing
339110	sample preparation apparatus, laboratory type, manufacturing
541910	sampling services, statistical
622310	sanatorium, tuberculosis
444190	sand and gravel dealers, retail
212323	sand and gravel mining and quarrying
238990	sand blasting building exteriors
331529	sand castings, aluminum, unfinished, manufacturing
331529	sand castings, copper, unfinished, manufacturing
331529	sand castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
332999	sand cores, foundry, manufacturing
212323	sand pit or quarry
416390	sand, construction merchant wholesalers
416390	sand, gravel and cement, builders' supply merchant wholesalers
332810	sandblasting metals and metal products, for the trade
333990	sanders, hand-held power-driven, manufacturing
333310	sanding machines, floor, manufacturing
333245	sanding machines, woodworking type, stationary, manufacturing
327990	sand-lime products (e.g., brick, blocks), manufacturing
333247	sandpaper making machinery, manufacturing
444130	sandpaper store, retail
327910	sandpaper, manufacturing
212317	sandstone crushing, on contract
212317	sandstone mining or quarrying
212317	sandstone, bituminous, quarrying
212317	sandstone, monumental and ornamental stone, rough, mining
722512	sandwich bar or shop
311940	sandwich spreads, manufacturing
311614	sandwich spreads, meat, made from purchased meat
413190	sandwiches merchant wholesalers
311990	sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing
313310	sanforizing fabrics, for the trade
418220	sanitary food containers (e.g., dishes and cups in paper, paperboard or disposable plastics) merchant wholesalers
562210	sanitary landfill operation

322291	sanitary napkins and tampons, made from purchased paper
322121	sanitary napkins and tampons, made in paper mills
322130	sanitary paper goods made in paperboard mills
322291	sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres
418220	sanitary paper products merchant wholesalers
322121	sanitary paper products, made in paper mills
322121	sanitary paper stock (e.g., for making towels, serviettes, tampons), manufacturing
322291	sanitary products, made from purchased sanitary paper stock
913910	sanitary services, non operating government administration only
237110	sanitary sewers, construction
332999	sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing
416120	sanitary ware merchant wholesalers
327110	sanitary ware, vitreous china, manufacturing
541620	sanitation consulting services
418410	sanitation preparations merchant wholesalers
212398	sapphire mining
332321	sash, door and window, metal, manufacturing
321911	sash, door and window, wood and covered wood, manufacturing
416320	sash, door, planing mill products, merchant wholesalers
316990	satchels, all materials, manufacturing
334220	satellite antennas, manufacturing
517410	satellite communication service
238299	satellite dish (household), installation and service
417320	satellite dishes merchant wholesalers (sale only, no service or installation)
517919	satellite earth stations facilities operators
443143	satellite ground station receivers, retail
517919	satellite or missile tracking stations, operated on a contract basis
812921	satellite photographs, processing
515110	satellite radio networks
237130	satellite receiving stations, construction
517410	satellite service resellers
517919	satellite telemetry operation on a contract or fee basis
517410	satellite telephone services
515210	satellite television networks
517919	satellite terminal stations
517919	satellite tracking stations
334220	satellites, communications, manufacturing
325130	satin white pigments, manufacturing
335311	saturable reactors, manufacturing

322121	saturated felts, made in paper mills
311940	sauce (e.g., horseradish, soy and tartar), manufacturing
311420	sauce mixes, dry, made in dehydration plants
311420	saucers (e.g., chili, salsa, barbecue, tomato-base), canning
311940	saucers for meat, seafood and vegetables (except tomato-based, gravy), manufacturing
413190	saucers merchant wholesalers
311420	sauerkraut, manufacturing
416120	sauna equipment merchant wholesalers
416120	sauna heaters (except electric) merchant wholesalers
335210	sauna heaters, electric, manufacturing
321992	sauna rooms, prefabricated, wood, manufacturing
812190	saunas or bath houses
311614	sausage casings, collagen, made from purchased hides
311611	sausage casings, natural, produced in slaughtering plants
326121	sausage casings, plastics, manufacturing
311614	sausages and similar cased products, made from purchased meat
311611	sausages and similar products, produced in slaughtering plants
416330	saw blades merchant wholesalers
332210	saw blades, all types, manufacturing
321111	sawdust and shavings, made from logs or bolts
418990	sawdust merchant wholesalers
321999	sawdust, regrinding
333519	sawing machines, metalworking, manufacturing
113311	sawlogs, cutting
417230	sawmill and woodworking machinery, equipment and supplies merchant wholesalers
333245	sawmill equipment, manufacturing
532490	sawmill machinery rental service
321111	sawmills
416320	sawn timber merchant wholesalers
333245	saws, bench and table, power, woodworking type, manufacturing
332210	saws, hand, non-powered, manufacturing
333990	saws, hand-held power-driven, manufacturing
333519	saws, metal cutting (except hand-held), manufacturing
333245	saws, woodworking type, stationary, manufacturing
238990	scaffolds, erecting and dismantling
332329	scaffolds, metal, manufacturing
811310	scale, non-electronic, repair
339940	scalars, for gummed tape, hand, manufacturing
334512	scalars, nuclear radiation, manufacturing

333990	scales (i.e., apothecary, chemical, scientific), manufacturing
417910	scales merchant wholesalers
812990	scales, coin-operated, operation of
812190	scalp treatment service
333245	scarfing machines, woodworking type, manufacturing
333519	scarfing units, rolling mill machinery, manufacturing
333120	scarifiers, road, manufacturing
325130	scarlet 2 r lake, manufacturing
315990	scarves, made from purchased fabric
315190	scarves, made in knitting mills
315990	scarves, men's and boys', made from purchased fabric
315990	scarves, women's, misses' and girls', made from purchased fabric
336350	scattershield, engine, manufacturing
711512	scenery designers, theatrical, independent
487110	scenic and sightseeing bus transportation (scheduled), local
487110	scenic railroad, local, operation
485990	scheduled transportation for persons with special needs (elderly, disabled) using specially equipped vehicle as necessary
323119	schedules (e.g., radio, television, transportation), printing without publishing
313220	Schiffli machine embroideries, manufacturing
333248	Schiffli machinery, manufacturing
511120	scholarly journals, publishing and printing combined
511120	scholarly journals, publishing or publisher
813210	scholarship trusts
511120	scholastic magazines and periodicals, publishing and printing combined
511120	scholastic magazines and periodicals, publishing or publisher
316990	school bags, all materials, manufacturing
611110	school boards, elementary
611110	school boards, secondary
485410	school bus service
415120	school buses merchant wholesalers
722310	school cafeteria service
417930	school classroom equipment and supplies (except stationery) merchant wholesalers
611510	school for telephone operators
417930	school furniture merchant wholesalers
414420	school manuals merchant wholesalers
624210	school milk program
611710	school noon-hour supervision, service
611510	school of jewellery
541920	school photography (i.e., portrait photography) services
418210	school supplies (except furniture and fixtures) merchant wholesalers
453210	school supplies, retail
511130	school textbooks, publishing

511130	school textbooks, publishing and printing combined
611210	school, technical, post-secondary non-university
611620	schools and day camps, sports instructional
611110	schools for persons with physical disabilities (elementary)
611110	schools for persons with physical disabilities (secondary)
611710	school-yard monitoring services
712115	science and technology museums
339930	science kits (e.g., microscopes, chemistry sets, natural science sets), manufacturing
414460	science kits or sets merchant wholesalers
611310	sciences education, university
327215	scientific apparatus glassware, made from purchased glass
811210	scientific instrument, repair
417930	scientific instruments and apparatus merchant wholesalers
813920	scientist membership associations
334512	scintillation detectors, manufacturing
335210	scissors, electric, manufacturing
332210	scissors, non-powered, manufacturing
321999	scoops or spoons, wood, manufacturing
332210	scoops, metal, hand (except kitchen), manufacturing
339930	scooters, children's, manufacturing
339950	scoreboards, electric, manufacturing
212398	scoria mining
313310	scouring and combing textile fibres
325610	scouring cleansers (e.g., pastes, powders), manufacturing
418410	scouring cleansers merchant wholesalers
332999	scouring pads, soap impregnated, manufacturing
813410	scouting organization
711217	scouts (e.g., hockey, baseball)
532410	scow leasing (except financial) without operator
331317	scrap and dross aluminum, refining into ingot
451120	scrapbooking supplies, retail
418210	scrapbooks merchant wholesalers
333130	scraper loaders, underground mining type, manufacturing
333120	scrapers, construction type, manufacturing
321999	scratching posts, for cats, manufacturing
333120	screeds and screeding machines, manufacturing
332321	screen doors, metal frame, manufacturing
323113	screen printing labels and tags
323113	screen printing newspapers
323113	screen printing on clothing (e.g., caps, T-shirts)
448199	screen printing on clothing, while-you-wait for the customer

323113	screen printing on made up textile products, including apparel findings
323113	screen printing on metal
323113	screen printing paper documents (e.g., pictures, large-format banners), without publishing
323113	screen printing without publishing (except textile products, labels or newspaper)
325910	screen process inks, manufacturing
333990	screening and sifting machines, general industrial type, manufacturing
333120	screening machinery, portable, manufacturing
333130	screening machinery, stationary, manufacturing
212397	screening peat
326198	screening, window, plastics, manufacturing
332619	screening, woven, made from purchased wire
711513	screenplay writers, independent
323120	screens for printing, preparation services
337123	screens, privacy, wood, manufacturing
333310	screens, projection (i.e., motion picture, slide, overhead), manufacturing
333519	screw and nut slotting machines, metalworking, manufacturing
333920	screw conveyors, manufacturing
332720	screw eyes, metal, manufacturing
332210	screw jacks, manufacturing
333519	screwdrivers and boxes machinery, metal, manufacturing
333990	screwdrivers and nut drivers, hand-held power-driven, manufacturing
332210	screwdrivers, non-powered, manufacturing
333519	screwdriving machines, manufacturing
332720	screws, metal, manufacturing
711513	script writers, independent
238220	scrubbers (i.e., for air-purification) installation
611620	scuba and skin diving instruction
339920	scuba diving equipment (except clothing), manufacturing
711511	sculptors (artistic)
611610	sculpture teachers, own account
327420	sculptures (e.g., gypsum, plaster of Paris), manufacturing
332210	scythes, manufacturing
212398	scythestone quarrying
114113	sea urchin and shrimp fishing
114113	sea worm gathering
541370	seafloor imaging services
311710	seafood and seafood products, canning or curing
311710	seafood and seafood products, fresh prepared or frozen, manufacturing
311710	seafood dinners (e.g., fish and chips), frozen, manufacturing

311710	seafood, fresh, chilled or frozen, manufacturing
114113	seal hunting (sealing)
339940	seal presses, notary, hand, manufacturing
335110	sealed beam lamps, manufacturing
325520	sealing compounds for pipe threads and joints, manufacturing
417230	seals, gaskets and packing merchant wholesalers
332999	seals, metal (except gaskets), manufacturing
333990	seam welding equipment, manufacturing
611690	search and rescue training
335120	searchlights, manufacturing
721113	seasonal hotel
561730	seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)
321919	seasoning and planing purchased lumber
415290	seat belts merchant wholesalers
316990	seat belts, leather, manufacturing
336360	seat belts, motor vehicle and aircraft, manufacturing
811121	seat cover and auto upholstery shop (custom work)
336360	seat covers, fabric, motor vehicle and aircraft, manufacturing
321999	seat covers, rattan, manufacturing
337215	seat cushions and backs for wheelchairs, manufacturing
336410	seat ejector devices, aircraft, manufacturing
336360	seating for buses, railway cars and aircraft, manufacturing
337215	seats for metal household furniture, manufacturing
337215	seats, chair, wooden, manufacturing
321999	seats, toilet, wood, manufacturing
488310	seaway operation
311710	seaweed processing (e.g., dulse)
111419	seaweed, grown under cover
325190	sebacic acid esters, manufacturing
325190	sebacic acid, manufacturing
418930	second hand clothing and furnishings merchant wholesalers
418930	second hand furniture and fixtures merchant wholesalers
522299	secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)
331490	secondary refining (i.e., of purchased metal and scrap), non-ferrous metal (except aluminum, copper)
331490	secondary refining (i.e., of purchased metal and scrap), precious metals
611110	secondary teachers, own account
418930	second-hand book merchant wholesalers
453310	second-hand clothing and shoe stores, retail

419120	second-hand goods (except machinery and auto parts), wholesale agents and brokers
418930	second-hand goods (except machinery and automotive), merchant wholesalers
453310	second-hand merchandise, retail
611410	secretarial schools
561410	secretarial service
611110	sectarian schools (elementary)
332311	sections for prefabricated buildings, portable, metal, manufacturing
332311	sections for prefabricated metal buildings (except portable), manufacturing
321992	sections, prefabricated wood buildings, manufacturing
523120	securities brokers, offices
523990	securities custodians
523110	securities distributing (acting as a principal in dealing securities to investors)
523210	securities exchanges
523110	securities floor traders (acting as a principal in dealing securities to investors)
523110	securities flotation companies
523110	securities originating (acting as a principal in dealing new securities to investors)
911240	securities regulation commissions
523990	securities transfer agencies
526981	securitization vehicles
238210	security and fire systems, installation only
336211	security cars and trucks, armoured, assembled on purchased chassis
541690	security consulting services
416110	security systems merchant wholesalers
212397	sedge peat mining
237990	sediment control system construction
212315	sedimentary rock quarry
333130	sedimentation machinery, mineral, manufacturing
115110	seed bed preparation service
115110	seed cleaning service, agricultural
115110	seed drilling service, agricultural
322230	seed packets, made from purchased paper
418320	seed processing and packaging (except processing for the grower)
115110	seed processing for propagation
541380	seed testing laboratories
115110	seed treating service, chemical
325320	seed treatment preparations, manufacturing
333110	seeders, farm type, manufacturing
561730	seeding highway strips
561730	seeding lawns
418320	seeds (e.g., field, garden, flower) merchant wholesalers
311911	seeds and nuts, snack (e.g., canned, cooked, roasted, salted), manufacturing
419110	seeds, farm and garden, business-to-business (B2B) electronic markets, wholesale

419120	seeds, wholesale agents and brokers
526930	segregated funds (except pension), of life insurance carriers
526112	segregated pension funds, of life insurance carriers
541360	seismic brokerage consultant
541360	seismic brokerage services
541360	seismic geophysical surveying services
531390	seismic permit agent for oil and gas industries
541360	seismic surveys, oil and gas field, on a contract basis
213118	seismographic exploration (except surveying), oil and gas on a contract basis
334512	seismographs, manufacturing
334512	seismometers, manufacturing
334512	seismoscopes, manufacturing
212395	selenite mining
331490	selenium bar, sheet, strip and tubing, made from purchased metal or scrap
325189	selenium dioxide, manufacturing
331410	selenium smelting and primary refining
331490	selenium, recovering from scrap and/or alloying purchased metals
611620	self defence instruction
526989	self insurance for health and welfare
447190	self serve gas bar
114210	self-employed hunting business
624190	self-help action group
623999	self-help group homes for persons with social or personal problems
624190	self-help organizations, alcoholics and gamblers
417990	self-propelled golf carts merchant wholesalers
447190	self-serve gasoline stations
812310	self-service laundry and dry cleaning
531130	self-storage rental and leasing
419120	selling agents of fish and seafood
419120	selling agents of fur apparel
419120	selling agents of men's clothing
722511	selling alcoholic beverages, providing take-out services, operating a bar or presenting live entertainment, in addition to serving food and beverages
412110	selling heating oil to bulk stations for resale
444130	selling of additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments
517919	selling of prepaid phone cards
517919	selling of prepaid telephone calling cards
454390	selling vacuums, door-to-door
541850	sells advertising on rented billboards
212114	semianthracite mine
212114	semianthracite surface mining
322111	semi-chemical wood pulp, manufacturing

333248	semiconductor assembly and packaging machinery, manufacturing
419110	semiconductor chips, business-to-business (B2B), electronic markets wholesale
334410	semiconductor circuit networks (i.e., solid-state integrated circuits), manufacturing
334410	semiconductor devices (e.g., wafers), manufacturing
417320	semiconductor devices merchant wholesalers
333248	semiconductor making machinery, manufacturing
417230	semiconductor manufacturing equipment merchant wholesalers
334512	semiconductor test equipment, manufacturing
236110	semi-detached houses, construction
333619	semi-diesel engines, manufacturing
334410	semifinished dice or wafers, semiconductor, manufacturing
416210	semi-finished iron and steel merchant wholesalers
611110	seminaries, below university grade
212398	semiprecious stones mining
336212	semi-trailers, manufacturing
911910	senate
624120	senior citizen centres
485990	senior citizen transportation service
236110	senior citizen's apartments, construction
624120	senior citizens associations
813410	senior citizens' club
333310	sensitometers, photographic, manufacturing
334512	sentinels, cardiac, manufacturing
333110	separators, grain and berry, farm type, manufacturing
238910	septic systems, replacement and repair
562990	septic tank cleaning and pumping services
416390	septic tanks (except concrete) merchant wholesalers
238910	septic tanks and weeping tile, installation
332420	septic tanks, heavy gauge metal, manufacturing
326198	septic tanks, plastics or fibreglass, manufacturing
327390	septic tanks, prefabricated concrete, manufacturing
334512	sequencing controls for electric heating equipment, manufacturing
335990	series capacitors (except electronic), manufacturing
621990	serological services, blood bank laboratory
212316	serpentine, crushed and broken stone, quarrying
212316	serpentine, dimension-quarrying
325410	serums (except diagnostic substances), manufacturing
611310	service academies (college)

315249	service apparel, washable (e.g., maids', nurses', waitresses'), women's, misses' and girls', made from purchased fabric
315220	service apparel, washable, men's, cut and sewn from purchased fabric
518210	service bureaus, computer
417920	service establishment machinery, equipment and supplies merchant wholesalers
813910	service industries associations
417920	service industries machinery and equipment merchant wholesalers
237120	service lines, gas and oil, construction
419120	service machinery and equipment, wholesale agents and brokers
447190	service station (gasoline, lubricating oils and greases), retail
561722	service station cleaning and degreasing service
417990	service station equipment and supplies merchant wholesalers
238299	service station equipment installation contractors
238299	service station equipment maintenance and repair
213118	services to oil and gas extraction
813310	services to promote hunting and trapping
522390	servicing loans originated by others
237210	servicing of raw land for subsequent sale
213118	servicing oil and gas wells, on a contract basis
322291	serviettes or napkins, paper, made from purchased paper
517410	serving a business clientele (telecommunication carriers, private business networks, broadcasters)
337126	serving carts, household, metal, manufacturing
335312	servomotors, manufacturing
541490	set design, theatrical (except independent)
711512	set designers, independent
624190	settlement houses
541190	settlement offices, real estate
322130	set-up boxboard stock, manufacturing
418220	set-up paperboard boxes merchant wholesalers
237110	sewage collection and disposal line construction
237110	sewage treatment and disposal plants, construction
333310	sewage treatment equipment, manufacturing
221320	sewage treatment facilities
237110	sewage treatment plant, construction management
416390	sewer and water pipes merchant wholesalers
562990	sewer cleaning and rodding services

238220	sewer hook-ups and connections for buildings, contractors
237110	sewer mains, pipes and connections, construction
327120	sewer pipe and fittings, clay, manufacturing
331511	sewer pipe, cast iron, manufacturing
327330	sewer pipe, concrete, manufacturing
562990	sewer, storm and catch basin cleaning services
414130	sewing accessories merchant wholesalers
339990	sewing and mending kits, assembling
316990	sewing cases (except metal), manufacturing
611510	sewing instructor
321999	sewing machine cabinets and cases, wood, manufacturing
811412	sewing machine repair shops
443143	sewing machine stores, retail
333248	sewing machines and attachments, household, manufacturing
333248	sewing machines and attachments, industrial, manufacturing
337126	sewing machines cabinets, plastic, manufacturing
443143	sewing machines, household, retail
451130	sewing supplies, retail
414130	sewing thread (except industrial) merchant wholesalers
313110	sewing thread of any textile material (e.g., cotton, nylon, polyester, rayon, silk), manufacturing
453999	sex shops, retail
334511	sextants (except surveying), manufacturing
334512	sextants, surveying, manufacturing
314910	shades, outdoor, made from purchased fabrics
339110	shakers and stirrers, laboratory, manufacturing
321112	shakes (i.e., hand split shingles), manufacturing
212326	shale mining
211110	shale oil mining
327990	shale, expanded, manufacturing
313210	shantung fabrics, broad-woven, weaving
333245	shapers, woodworking type, manufacturing
524129	share insurance
812990	shared accommodation registry
811490	sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)
333519	shaving machines, metalworking, manufacturing
325620	shaving preparations (e.g., creams, gels, lotions, powders), manufacturing
414520	shaving preparations merchant wholesalers
315990	shawls, made from purchased fabric
315190	shawls, made in knitting mills

333519	shearing machines, metal forming, manufacturing
333990	shears and nibblers, hand-held power-driven, manufacturing
332210	shears, non-powered, manufacturing
238130	sheathing (house, building, structure), wood, construction
322121	sheathing paper, made in paper mills
324122	sheathing, asphalt saturated, made from refined petroleum
112991	sheep and dairy, farming
115210	sheep dipping and shearing services
411110	sheep merchant wholesalers
333110	sheep shears, powered, manufacturing
315281	sheepskin linings, manufacturing
326140	sheet (i.e., board), polystyrene foam insulation, manufacturing
416390	sheet metal air ducts merchant wholesalers
238390	sheet metal countertops, fabricated at the site of construction
332329	sheet metal countertops, not fabricated at the site of construction
333519	sheet metal forming machines, manufacturing
419120	sheet metal products, iron and steel, agents and brokers
416390	sheet metal roofing materials merchant wholesalers
238160	sheet metal roofing, installation
416390	sheet metal trim merchant wholesalers
332329	sheet metal work (except stamped), manufacturing
418990	sheet music merchant wholesalers
512230	sheet music publishing
512230	sheet music, publishing and printing combined
332319	sheet piling, fabricated metal plate, manufacturing
331110	sheet pilings, plain, iron or steel, made in steel mills
327420	sheet rock, manufacturing
331221	sheet steel, made from purchased steel
331420	sheet, copper and copper alloy, made from purchased metal or scrap
326114	sheet, plastics, unlaminated, manufacturing
331110	sheet, steel, made in steel mills
326290	sheeting, rubber, manufacturing
314120	sheets and pillow cases, made from purchased fabrics
416210	sheets, galvanized or other coated merchant wholesalers
416330	shelf hardware merchant wholesalers
311119	shell crushing and grinding for animal feed
212398	shell mining
339990	shell novelties, manufacturing
331110	shell slugs, steel, made in steel mills
325510	shellac, manufacturing

416340	shellacs merchant wholesalers
114114	shellfish digging or fishing, freshwater
112510	shellfish farming
114113	shellfish, fishing, salt water
311710	shellfish, fresh prepared or frozen, manufacturing
337215	shelving angles and slotted bars, manufacturing
417910	shelving for office and store merchant wholesalers
238390	shelving, metal, constructed on site
337215	shelving, office and store, manufacturing
332619	shelving, wire, made from purchased wire
238350	shelving, wood, constructed on site
332810	sherardizing metals and metal products, for the trade
332999	shims, metal, manufacturing
321999	shims, railway, wood, manufacturing
113311	shingle bolts, cutting
321112	shingle mills, wood
416390	shingles (except wood) merchant wholesalers
417990	ship and boat machinery, equipment and parts merchant wholesalers
488390	ship breaking or dismantling done on a floating dry dock
418990	ship chandlers (i.e., outfitter) merchant wholesalers
483213	ship chartering with operator, inland (freight)
483213	ship chartering with operator, inland (passengers)
333920	ship cranes and derricks, manufacturing
561310	ship crew agencies
561310	ship crew registries
418110	ship dismantling (except at floating drydocks and shipyards), merchant wholesalers
336611	ship dismantling at shipyards
337127	ship furniture, manufacturing
238350	ship joinery, contractors
488332	ship piloting service
488390	ship repair and maintenance (except in shipyards)
336611	ship repair, done in a shipyard
488390	ship scaling services
336611	ship scaling services, done at a shipyard
332319	ship sections, prefabricated metal, manufacturing
488320	ship tank and hold cleaning
483115	ship voyage chartering with operator for deep sea and coastal freight transportation
483115	ship voyage chartering with operator for deep sea and coastal passenger excursions
488519	shipping agents, freight forwarding
314910	shipping bags, made from purchased woven or knitted materials
332439	shipping barrels, drums, kegs and pails, light gauge metal, manufacturing

321920	shipping cases and drums, wood, wirebound, manufacturing
237990	shipping channel construction
813910	shipping company associations
811310	shipping container (cargo) repair service
532410	shipping containers, leasing
322211	shipping containers, made from purchased paperboard
326150	shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing
326140	shipping pads and shaped cushioning, polystyrene foam, manufacturing
511140	shipping register, publishing
511140	shipping register, publishing and printing combined
323119	shipping registers, printing without publishing
418220	shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes) merchant wholesalers
419110	ships and aircrafts, business-to-business (B2B) electronic markets, wholesale
336360	ships and floating structure seats, manufacturing
417990	ships merchant wholesalers
517310	ship-to-shore broadcasting communications carriers
336611	shipyard
339910	shirt studs, precious metal and precious or semiprecious stones, manufacturing
315190	shirts and shorts, underwear, made in knitting mills
315220	shirts and t-shirts, men's and boys', cut and sewn from purchased fabric
315210	shirts, men's and boys', cut and sewn from material owned by others
448199	shirts, men's and boys', retail
315220	shirts, outerwear (except washable service type), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
315249	shirts, outerwear, girls', cut and sewn from purchased fabric
315241	shirts, outerwear, infants', cut and sewn from purchased fabric
315190	shirts, outerwear, women's and girls', made in knitting mills
315249	shirts, outerwear, women's and misses', cut and sewn from purchased fabric
315220	shirts, underwear, men's and boys', cut and sewn from purchased fabric
315210	shirts, women's, misses' and girls', cut and sewn from materials owned by others
336330	shock absorbers, automotive, truck and bus, manufacturing
414120	shoe accessories merchant wholesalers
326290	shoe and boot parts (e.g., heels, soles, soling strips), rubber, manufacturing
322130	shoe board, manufacturing

322219	shoe boxes, set-up, made from purchased paperboard
811430	shoe clinic
326198	shoe cut stock, plastic, manufacturing
541490	shoe design services
321999	shoe display forms, all materials, manufacturing
417920	shoe heels merchant wholesalers
316990	shoe heels, bows, stays and trimming leather, manufacturing
316990	shoe kits (i.e., cases), all materials, manufacturing
333248	shoe making and repairing machinery, manufacturing
417920	shoe patterns merchant wholesalers
335210	shoe polishers, electric, manufacturing
811430	shoe rebuilding
417920	shoe repair equipment and supplies merchant wholesalers
417920	shoe repair findings merchant wholesalers
417920	shoe repair materials merchant wholesalers
811430	shoe repair shops
417920	shoe soles merchant wholesalers
326290	shoe soling strips, rubber, manufacturing
321999	shoe stretchers, manufacturing
321999	shoe trees, manufacturing
316210	shoes (except extension shoes), men's, manufacturing
316210	shoes, cleated or spiked, all materials, manufacturing
316210	shoes, theatrical, manufacturing
316210	shoes, wooden, manufacturing
812990	shoeshine service
713991	shooting clubs
339920	shooting equipment (except fire-arms, ammunition), manufacturing
713992	shooting ranges
213118	shooting wells, on a contract basis
511120	shoppers and real estate guides, publishing and printing
811310	shopping cart repair, service
531120	shopping centre operating
531120	shopping centres, property operation only
238990	shoring, construction
522299	short term inventory credit lending
311224	shortening, cooking and vegetable oils, made in oilseed crushing mills
311225	shortening, made from purchased fats and oils
315220	shorts (briefs), underwear, men's and boys', cut and sewn from purchased fabric
315220	shorts (e.g., bermuda, jamaica, gym), men's and boys', cut and sewn from purchased fabric
315249	shorts, outerwear (e.g., Bermuda, gym), girls', cut and sewn from purchased fabric

315249	shorts, outerwear (e.g., bermuda, gym), women's and misses', cut and sewn from purchased fabric
315220	shorts, outerwear, men's and boys', cut and sewn from purchased fabric
315190	shorts, outerwear, men's and boys', made in knitting mills
315190	shorts, outerwear, women's and girls', made in knitting mills
332810	shot peening metals and metal products, for the trade
332999	shot, lead, manufacturing
332999	shot, pellet, manufacturing
238110	shotcrete contractors
213118	shot-hole drilling service, oil and gas field, on a contract basis
315990	shoulder pads (e.g., coats, suits), made from purchased fabric
414130	shoulder pads merchant wholesalers
238910	shovel equipment work, construction, rental with operator
333120	shovels, power, manufacturing
411110	show horses, importing
337215	showcases (except refrigerated), manufacturing
314120	shower curtains, napkins, linens made from purchased materials (except plastic)
332910	shower heads, plumbing, manufacturing
332999	shower receptors, metal, manufacturing
332999	shower rods, metal, manufacturing
316210	shower sandals or slippers, rubber and plastic, manufacturing
332999	shower stalls, metal, manufacturing
326191	shower stalls, plastics or fibreglass, manufacturing
333110	shredders, farm type, manufacturing
212397	shredding peat mining
813110	shrines, religious
561910	shrink wrapping services
313310	shrinking broad-woven fabrics, for the trade
313310	shrinking purchased broad-woven fabrics (except wool and similar animal fibres)
313310	shrinking purchased broad-woven wool or similar fibre
313310	shrinking purchased narrow woven fabrics
313310	shrinking textile fabrics and products (including clothing), for the trade
334610	shrink-wrapped computer software, mass-reproducing
561730	shrub and tree services (e.g., bracing, planting, pruning, removal, spraying, surgery, trimming)
444220	shrubs and trees, ornamental, retail (except nurseries)
311710	shucking and packing fresh shellfish
334512	shunt instrument, manufacturing
488490	shunting of trailers in truck terminal

332321	shutters, door and window, metal, manufacturing
321911	shutters, door and window, wood and covered wood, manufacturing
238190	shutters, installation
326198	shutters, plastics, manufacturing
485990	shuttle services (except employee bus)
333248	shuttles for textile weaving machinery, manufacturing
332210	sickles, manufacturing
238170	siding (aluminum, steel, asbestos, cement, plastic, hardboard), installation
321111	siding mills, wood
238170	siding, contractors (installation and repair)
321111	siding, dressed lumber, manufacturing
326198	siding, plastics, manufacturing
238120	siding, precast concrete, installation
332329	siding, sheet metal, manufacturing
212398	sienna mining
325130	sienna pigments, manufacturing
333248	sieves and screening equipment, chemical processing type, manufacturing
333248	sieves and screening equipment, food manufacturing type, manufacturing
333990	sieves and screening equipment, general industrial type, manufacturing
332210	sieves, hand, manufacturing
333248	sifting machinery (i.e., food manufacturing type), manufacturing
333310	sights, telescopic, manufacturing
487210	sightseeing boat excursion operation
487110	sightseeing services, human-drawn vehicle
237310	sign erection (e.g., highway, street, road, bridge) contractors
238990	sign erection and maintenance on building
541930	sign language services
541899	sign painting and lettering services
332329	sign posts, metal, manufacturing
335920	signal and control cable, non-ferrous, manufacturing
334512	signal generators and averagers, manufacturing
336320	signalling devices, motor vehicle, manufacturing
334290	signalling equipment (i.e., traffic, pedestrian), manufacturing
335311	signalling transformers, electric, manufacturing
339950	signboards, wood, manufacturing
541190	signing agent certifying signatures (except lawyer or notary)
418990	signs (except electric) merchant wholesalers
541850	signs and displays space, rental service
323119	signs and notices, paper, printing (except quick, digital) without publishing
339950	signs and signboards, non-electric, of wood, manufacturing

339950	signs of plastic, wood or glass, manufacturing
325189	silica gel, manufacturing
327120	silica refractories, manufacturing
212323	silica sand, mining
325189	silica, amorphous, manufacturing
325189	silicofluorides, manufacturing
331110	silico-manganese ferro-alloys, manufacturing
327910	silicon carbide abrasives, manufacturing
334410	silicon wafers, chemically doped, manufacturing
334410	silicon waveguides, manufacturing
325190	silicone (except resins), manufacturing
325210	silicone resins, manufacturing
325210	silicone rubber, manufacturing
112999	silk (raw) production and silkworm farms
313310	silk carding
313210	silk fabrics, broad-woven, weaving
541430	silk screen design service (serigraphy)
333248	silk screen machinery for textiles, manufacturing
414130	silk thread merchant wholesalers
313110	silk yarn, spooling, throwing, twisting or winding purchased yarn
313110	silk yarns made from purchased yarn, manufacture of synthetic or artificial filament yarns
414130	silk yarns merchant wholesalers
313110	silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn
313110	silk-type spun yarns, made from purchased fibre (e.g., acetate, acrylic, modacrylic, nylon, polyester, polypropylene, rayon)
313110	silk-type yarns made from purchased artificial or synthetic fibres
212326	sillimanite mining
327390	sills, concrete, manufacturing
321919	silo staves, wood, manufacturing
327390	silos, prefabricated concrete, manufacturing
332311	silos, prefabricated metal, manufacturing
332311	silos, prefabricated, metal, manufacturing and installation
331490	silver and silver alloy bar, sheet, strip and tubing, made from purchased metal or scrap
339910	silver articles, with or without precious stones, manufacturing
332999	silver beating (i.e., to manufacture leaf and foil)
325189	silver bromide, manufacturing
212220	silver bullion, produced at mine site
325189	silver chloride, manufacturing
212220	silver concentrates
332999	silver foil and leaf, made from purchased foil
331490	silver foil, made by rolling purchased metal or scrap

325189	silver nitrate, manufacturing
418920	silver ore merchant wholesalers
212220	silver ores mining and milling
333248	silver recovery equipment, electrolytic, manufacturing
331490	silver rolling, drawing or extruding, purchased metal or scrap
331410	silver smelting and primary refining
339910	silversmith
414410	silverware and plated ware merchant wholesalers
448310	silverware and plated ware, retail
811490	silverware cleaning, repairing and replating
339910	silverware, solid silver or clad, manufacturing
115310	silviculture
333310	simulation equipment, manufacturing
711130	singers, independent
813410	singing societies
812990	singing telegram services
236110	single-family home improvements, general contractors
236110	single-family homes, built on others' land, by general contractors
236110	single-family homes, built on own land, for sale, by operative builders
236110	single-family house construction, by operative builders
326191	sinks, plastics, manufacturing
327110	sinks, vitreous china, manufacturing
212210	sintering iron ore produced at the mine
334290	sirens (e.g., air raid, industrial, marine, vehicle), manufacturing
333990	sirens, steam and air, manufacturing
562910	site remediation
541620	site remediation consulting services
541611	site selection consulting services
313310	sizing of fabric, for the trade
316210	skate boots, without blades or wheels, manufacturing
339920	skate covers, manufacturing
811490	skate sharpening
711215	skateboarders, independent
339920	skates, ice or roller (boots and blades or wheels assembled), manufacturing
339920	skating equipment, manufacturing
611620	skating instruction, ice or roller
713940	skating rinks, ice or roller
331110	skelp, iron or steel, made in steel mills
711511	sketch artists, independent
321999	skewers, wood, manufacturing
339920	ski bags, manufacturing
339920	ski boots, manufacturing
451112	ski equipment and supply specialty stores
532280	ski equipment rental
315249	ski jackets and pants, girls', cut and sewn from purchased fabric

315249	ski jackets and pants, women's and misses', cut and sewn from purchased fabric
713920	ski lift and tow operation
721113	ski lodges and resorts
315190	ski pants and suits, men's and boys', made in knitting mills
315190	ski pants and suits, women's and misses, made in knitting mills
315220	ski pants, men's and boys', cut and sewn from purchased fabric
332329	ski racks, outdoor, metal, manufacturing
532280	ski rental concessions
713920	ski resorts, without accommodations
561730	ski slop preparation
315249	ski suits, girls', cut and sewn from purchased fabric
315220	ski suits, men's and boys', cut and sewn from purchased fabric
315249	ski suits, women's and misses, cut and sewn from purchased fabric
237990	ski tow erection, general contractors
532410	skidder rental
332999	skids, metal, manufacturing
321920	skids, pallets and pallet containers, wood or wood and metal combination, manufacturing
711215	skiers, all types, independent
611620	skiing and snowboarding instruction
414470	skiing equipment merchant wholesalers
451112	skiing equipment, retail
811490	skin and scuba diving tank re-filling
561910	skin blister packaging services
414520	skin care preparations merchant wholesalers
451119	skin diving and scuba equipment, retail
339920	skin diving equipment (except clothing), manufacturing
339110	skin grafting equipment, manufacturing
561611	skip tracers services
315249	skirts (except leather, tennis), girls', cut and sewn from purchased fabric
315249	skirts (except leather, tennis), women's and misses', cut and sewn from purchased fabric
414110	skirts merchant wholesalers
315241	skirts, infants', cut and sewn from purchased fabric
315281	skirts, leather, women's and misses', manufacturing
315190	skirts, made in knitting mills
448120	skirts, retail
315210	skirts, women's, misses' and girls', cut and sewn from materials owned by others
339920	skis and skiing equipment (except apparel), manufacturing
339920	skis, manufacturing
811310	ski-tows and lifts, maintenance and repair
481215	sky writing, using general purpose aircraft
238160	skylights, installation
332321	skylights, metal frame, manufacturing

331313	slab, primary aluminum, manufacturing
331110	slab, steel, made in steel mills
448120	slacks and pants, women's, retail
315190	slacks or pants, men's and boys', made in knitting mills
315190	slacks or pants, women's and girls', made in knitting mills
315249	slacks, girls', cut and sewn from purchased fabric
315210	slacks, men's and boys', cut and sewn from materials owned by others
315220	slacks, men's and boys', cut and sewn from purchased fabric
315249	slacks, women's and misses', cut and sewn from purchased fabric
315210	slacks, women's, misses' and girls', cut and sewn from materials owned by others
238140	slate (i.e., exterior work), contractors
416390	slate and slate products merchant wholesalers
327990	slate products, manufacturing
311611	slaughtering animals and preparing meat products
311615	slaughtering, dressing and packing small game
332210	sledgehammers, manufacturing
448199	sleep and lounge wear, men's and boys', retail
448199	sleep and lounge wear, women's and girls', retail
621499	sleep clinics
337215	sleeper mechanisms, for convertible beds, manufacturing
314990	sleeping bags, manufacturing
721111	sleeping car operation on a contract basis
315241	sleepwear or nightwear, infants', cut and sewn from purchased fabric
315220	sleepwear or nightwear, men's and boys', cut and sewn from purchased fabric
448130	sleepwear, children's, retail
315249	sleepwear, women's and misses', cut and sewn from purchased fabric
316990	sleeves and leggings, welders', leather, manufacturing
339930	sleighs (sleds) for children, manufacturing
333248	slicing machinery (i.e., food manufacturing type), manufacturing
313220	slide fastener tapes, weaving
332619	slings, lifting, made from purchased wire
212326	slip clay mining
414330	slip covers (furniture) merchant wholesalers
335312	slip rings for motors and generators, manufacturing
314120	slipcovers, all materials, made from purchased materials
316210	slipper socks, made from purchased socks
315110	slipper socks, made in knitting mills

316210	slippers, manufacturing
315249	slips, girls', cut and sewn from purchased fabric
315249	slips, women's and misses', cut and sewn from purchased fabric
313220	slit fabrics (i.e., edged with selvages), weaving
713299	slot machines parlours
333519	slotting machines, metalworking, manufacturing
314990	slubs and nubs (cutting up fibres for use in tweeds), manufacturing
327330	slumped brick, manufacturing
486990	slurry pipeline transport service
213118	slush pits and cellars, excavation of, on a contract basis
541940	small animal veterinary services
332999	small arms (e.g., revolvers), manufacturing
332999	small arms percussion caps and primers, ammunition (i.e., 30 mm. or less; 1.18 inch or less), manufacturing
332999	small arms, hand-held (e.g., pistols (except toy), rifles, machine guns, tranquilizer guns, shotguns, revolvers), manufacturing
111330	small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)
912910	small business administration, provincial
912910	small business support programs, provincial government
912110	small claims court, provincial government
811310	small electric motor repair
335210	small electrical appliance manufacturing
811411	small engine repair shops
311615	small game, processing fresh, frozen, canned or cooked
811411	small gas engines, repair (without retail sales of new equipment)
111190	small grains including mixed (except wheat) farming
522291	small loan companies (i.e., unsecured cash loans)
334110	smart boards, electronic, manufacturing
334110	smart card readers, manufacturing
236210	smelters, construction
331410	smelters, non-ferrous metals (except aluminum)
417230	smelting machinery and equipment merchant wholesalers
331410	smelting of non-ferrous metals (except aluminum), primary
333990	smelting ovens, manufacturing
332420	smelting pots and retorts, manufacturing
315249	smocks, women's, misses' and girls', cut and sewn from purchased fabric
334290	smoke detectors, manufacturing

332999	smoke generators (i.e., ordnance), manufacturing
238210	smoke sensors electrical installation
453999	smoke shop
413160	smoked meat merchant wholesalers
418990	smokers' supplies merchant wholesalers
332319	smokestacks, fabricated metal boiler plate, manufacturing
337126	smoking stands, metal, manufacturing
337123	smoking stands, wood, manufacturing
333310	snack and confection vending machines, manufacturing
722512	snack bar
311919	snack food (e.g., cheese curls or puffs, pork rinds), manufacturing
722330	snack truck operation
335930	snap switches (i.e., electric wiring devices), manufacturing
811411	snow- and leaf-blower, repair service (without retail sales of new equipment)
336120	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on chassis of own manufacture
336211	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on purchased chassis
488490	snow clearing, highways and bridges, road transport service
321919	snow fence lath, made by resawing purchased lumber
321111	snow fence lath, made from logs or bolts
333416	snow making machinery, manufacturing
238210	snow melting cable, electric, installation
238220	snow melting systems (hot water or glycol), installation
111219	snow pea farming, field and seed production
561799	snow ploughing services, parking lots and driveways (except combined with any other service)
488490	snow removal, highway
315220	snow suits, men's and boys', cut and sewn from purchased fabric
333110	snowblowers and throwers, residential type, manufacturing
711215	snowboarders, independent
321999	snowfence, in sections or rolls, wire and wood lath, manufacturing
441220	snowmobile dealers, also retailing parts and accessories
415290	snowmobile engines merchant wholesalers
333619	snowmobile engines, manufacturing
484229	snowmobile operation, freight
415290	snowmobile parts merchant wholesalers
336990	snowmobile parts, manufacturing
711214	snowmobile race tracks, operation of
711214	snowmobile racing teams

315220	snowmobile suits, men's and boys', cut and sewn from purchased fabric
315249	snowmobile suits, women's and misses', cut and sewn from purchased fabric
336215	snowmobile trailers (for transport of snowmobiles), manufacturing
336990	snowmobile, manufacturing
415190	snowmobiles merchant wholesalers
441220	snowmobiles, retail
713991	snowmobiling clubs
333120	snowplough attachments (except lawn and garden type), manufacturing
339920	snowshoes, manufacturing
315249	snowsuits, girls', cut and sewn from purchased fabric
315241	snowsuits, infants', cut and sewn from purchased fabric
315249	snowsuits, women's and misses', cut and sewn from purchased fabric
335930	snubbers for CATV systems, manufacturing
325610	soap and cleaning compound manufacturing
327110	soap dishes, vitreous china and earthenware, manufacturing
332999	soap dispensers, metal, manufacturing
414520	soap, toilet (toiletries) merchant wholesalers
332999	soap-impregnated steel wool pads, manufacturing
325610	soaps (e.g., bar, chip, powder), manufacturing
713991	soccer clubs
339920	soccer equipment (except apparel), manufacturing
451119	soccer equipment, retail
911910	social assistance, cost-sharing, federal
722320	social catering services (weddings, parties)
813310	social change organizations
813410	social club
911910	social development services, federal government
531112	social housing projects, operators of
519130	social networking websites
813410	social organization, civic and fraternal
912910	social policy, provincial administration
541720	social science research and development services
541720	social science research, noncommercial
813310	social service advocacy organizations
624190	social service centres
911910	social service programs, federal administration
624120	social services, home-maker
813920	social workers' associations
624190	social workers' offices
541720	sociological research and development services
541720	sociological research, noncommercial
335930	sockets (lamp holders), manufacturing

332210	sockets and socket sets, manufacturing
339110	socks, stump, manufacturing
561730	sod laying services
444220	sod, retail
325181	soda ash (i.e., disodium carbonate), manufacturing
212398	soda ash mining
333416	soda fountain cooling and dispensing equipment, manufacturing
417920	soda fountain fixtures (except refrigerated) merchant wholesalers
325190	sodium acetate, manufacturing
325190	sodium alginate, manufacturing
325189	sodium aluminate, manufacturing
325189	sodium aluminum sulphate, manufacturing
325189	sodium antimoniate, manufacturing
325320	sodium arsenite insecticides, manufacturing
325189	sodium arsenite, manufacturing
325190	sodium benzoate, manufacturing
325181	sodium bicarbonate (i.e., baking soda), manufacturing
325189	sodium bichromate and chromate, manufacturing
325189	sodium borate, manufacturing
325189	sodium borohydride, manufacturing
325189	sodium bromide, manufacturing
325181	sodium carbonate (i.e., soda ash), manufacturing
325189	sodium chlorate, manufacturing
325410	sodium chloride pharmaceutical preparations, manufacturing
212398	sodium compounds, natural (except common salt) mining
325190	sodium glutamate, manufacturing
325189	sodium hydrosulphite, manufacturing
325181	sodium hydroxide (i.e., caustic soda), manufacturing
325189	sodium hypochlorite, manufacturing
325189	sodium molybdate, manufacturing
325190	sodium pentachlorophenate, manufacturing
325189	sodium perborate, manufacturing
325189	sodium peroxide, manufacturing
325189	sodium phosphate, manufacturing
325189	sodium polyphosphate, manufacturing
325410	sodium salicylate preparations, manufacturing
325189	sodium silicate, manufacturing
325189	sodium silicofluoride, manufacturing
325189	sodium stannate, manufacturing
212398	sodium sulphate mining
325189	sodium sulphate, manufacturing
325190	sodium sulphoxalate formaldehyde, manufacturing
325189	sodium tetraborate, manufacturing
325189	sodium thiosulfate, manufacturing
325189	sodium tungstate, manufacturing
325189	sodium uranate, manufacturing

337121	sofas (including sofa beds), manufacturing
413210	soft drink beverages merchant wholesalers
332431	soft drink cans, metal, manufacturing
311930	soft drink concentrates (i.e., soda fountain syrup), manufacturing
722512	soft drink stand
333310	soft drink vending machines, manufacturing
413210	soft drinks merchant wholesalers
312110	soft drinks or soda pop, manufacturing
333246	soft plastics and rubber working machinery, manufacturing
561990	soft water service (conditioning)
339920	softball equipment, manufacturing
451119	softball equipment, retail
321216	softboard, cellular fibre or hard pressed wood, manufacturing
325610	softeners, leather or textile, manufacturing
518210	software as a service (SaaS)
541514	software consulting, integration of multiple software packages within users' systems
541514	software installation services
541514	software programming, custom
511211	software publishers
511211	software publishing exclusively on Internet
541514	software systems analysis and design, custom
325190	softwood distillates, manufacturing
321919	softwood flooring, manufacturing
321212	softwood plywood composites, manufacturing
321212	softwood veneer or plywood, manufacturing
238910	soil compacting service, contractors
325320	soil conditioning preparations, manufacturing
331511	soil pipe, cast iron, manufacturing
115110	soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural
562910	soil remediation services
238910	soil test drilling (for building construction)
334512	soil testing and analysis instruments, manufacturing
325999	soil testing kits, manufacturing
541380	soil testing services
444220	soil, top, retail
417320	solar cell (i.e., photovoltaic cell) merchant wholesalers
334410	solar cells, manufacturing
237130	solar central receiving structure, construction
333416	solar energy heating equipment (e.g., panels, mirrors), manufacturing
541330	solar energy units (designing)
221119	solar farms
416120	solar heating panels and equipment merchant wholesalers
238220	solar heating plant installation
333416	solar heating systems, manufacturing
238160	solar reflecting coatings, application onto roofs

238310	solar reflecting insulation film, contractors
416390	solar reflective film merchant wholesalers
334512	solarimeters, manufacturing
332311	solariums, prefabricated, metal, manufacturing
331490	solder wire, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
332210	soldering guns and irons, hand-held (including electric), manufacturing
332210	soldering iron tips and tiplets, manufacturing
333990	soldering non-electric equipment (except hand-held), manufacturing
335990	solenoid and coil windings, manufacturing
335315	solenoid switches industrial, manufacturing
332910	solenoid valves (except fluid power), industrial type, manufacturing
332910	solenoid valves, fluid power, manufacturing
334410	solenoids for electronic applications, manufacturing
336320	solenoids, automotive, rebuilding, on a factory basis
813310	soliciting contributions or selling memberships for the support of their activities
322211	solid fibre boxes, made from purchased paper or paperboard
325410	solid pharmaceutical preparations (e.g., pills, capsules, tablets, suppositories, extracts, powders), manufacturing
711130	soloists, musical, independent
325130	solvent dyes, manufacturing
325999	solvents recovery service, on a contract or fee basis
324110	solvents, made in petroleum refineries
334511	sonar buoys, manufacturing
417320	sonar equipment merchant wholesalers
334511	sonar fish finders, manufacturing
334511	sonar systems and equipment, manufacturing
711513	song writers, independent
512230	songs, publisher or publishing
512230	songs, publishing
512230	songs, publishing and printing combined
325610	soot removing chemicals, manufacturing
311520	sorbets or sherbets, manufacturing
325190	sorbitol, manufacturing
111190	sorghum farming, field and seed production
813410	sororities (except residential)
721310	sorority houses
721310	sorority or fraternity residential houses
115110	sorting farm products (for the grower)
337215	sorting racks, mail, manufacturing
562920	sorting, cleaning, and baling of commingled non-metal recyclable materials (except hazardous)
532490	sound and lighting equipment rental

238910	sound barriers (earth mounds), construction
238990	sound barriers (fences), construction
512190	sound dubbing service for film or motion picture (except in sound recording studios)
512190	sound dubbing service, motion picture
238210	sound equipment installation
443143	sound equipment, components and parts, retail
416390	sound proofing materials merchant wholesalers
512240	sound recording studio
512240	sound recording studios (except combined with production and distribution)
512240	sound recording studios (except integrated record company)
512240	sound recording studios, operating on a contract or fee basis
512250	sound recordings, integrated production, reproduction, release and distribution
441310	sound systems or stereos, motor vehicle, retail
238310	soundproofing contractors
722512	soup and sandwich shop
332431	soup cans, manufacturing
311990	soup mixes, dry, made from purchased dry ingredients
311420	soup mixes, made in dehydration plants
413190	soups merchant wholesalers
311410	soups, frozen (except seafood), manufacturing
311511	sour cream substitutes, manufacturing
311511	sour cream, manufacturing
311515	soy beverages manufacturing
311224	soybean crushing mills
111110	soybean farming, field and seed production
325220	soybean fibres and filaments, manufacturing
311224	soybean oil mills
311224	soybean oil, cake and meal, made in crushing mills
311224	soybean oil, crude, manufacturing
311224	soybean oil, deodorized, made in crushing mills
311224	soybean oil, refined, made in crushing mills
325210	soybean plastics, manufacturing
311224	soybean protein concentrates, manufacturing
311224	soybean protein isolates, made in crushing mills
111110	soybeans (soya beans), growing
411120	soybeans merchant wholesalers
336410	space capsules, manufacturing
417990	space propulsion units and parts merchant wholesalers
911910	space research and development, federal government
334220	space satellites, communications equipment, manufacturing

332319	space simulation chambers, fabricated metal plate, manufacturing
339110	space suits, manufacturing
334511	space vehicle guidance systems and equipment, manufacturing
336410	space vehicle propulsion units, manufacturing
336410	space vehicles, complete, manufacturing
332210	spades and shovels, hand-held, manufacturing
413190	spaghetti merchant wholesalers
313210	spandex fabrics, broad-woven, weaving
325220	spandex fibre, filaments and yarn, manufacturing
327110	spark plug insulators, porcelain, manufacturing
334512	spark plug testing instruments, electric, manufacturing
336320	spark plugs, for internal combustion engines, manufacturing
321999	spars, wood, manufacturing
316990	spats, leather, manufacturing
326290	spatulas, rubber, manufacturing
711411	speakers' bureaus, agents or managers
912910	speaker's office, provincial
711512	speakers, independent
339920	spearguns, manufacturing
325999	spearmint oil, manufacturing
339920	spears, fishing, manufacturing
711512	special effect technicians, independent
512190	special effects for motion picture, post production
485990	special needs passenger transportation service
812990	special occasion greeting service
911910	special retraining programs, federal
621110	specialist physicians and surgeons
238299	specialized medical machinery, installation
481215	specialized services such as air ambulance, towing advertising banners, and aerial traffic reporting, or general air transportation of passengers and goods
213118	specialized services to contract oil and gas well drillers
237990	specialized trade activities related to civil engineering construction projects
237310	specialized trade activities related to highway, street, and bridge construction
237120	specialized trade activities related to oil and gas pipeline and related structures construction
237130	specialized trade activities related to power and communication line and related structures construction
237110	specialized trade activities related to water and sewer line and related structures construction

541920	specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event
512190	specializing in motion picture or video post-production services, such as creating credits, producing computer graphics and animation
336510	special-purpose self-propelled railroad equipment (e.g., rail layers), manufacturing
541891	specialty advertising distribution services (creating and organizing the production of specialty advertising products)
481215	specialty flying services, using general purpose aircraft
413190	specialty food merchant wholesalers
419110	specialty food, business-to-business (B2B) electronic markets, wholesale
515210	specialty television (e.g., music, sports, news) channels
335311	specialty transformers, manufacturing
334512	specific ion measuring instruments, laboratory type, manufacturing
621990	specimen collection centres
238390	spectator seating installation, contractors
334512	spectrofluorometers, manufacturing
334512	spectrographs, manufacturing
334512	spectrometers (e.g., electron diffraction, mass, NMR, Raman), manufacturing
334512	spectrometers (e.g., liquid scintillation, nuclear), manufacturing
334512	spectrophotometers (e.g., atomic absorption, atomic emission, flame, fluorescence, infrared, Raman, visible), manufacturing
334512	spectrum analyzers, manufacturing
212210	specular hematite concentrate mining
236210	speculative builders (i.e., building on own land, for sale), industrial buildings
621340	speech clinicians, offices of
621340	speech defect clinics
541930	speech interpretation services, language
621340	speech pathologists, offices of
621340	speech therapy clinics
561410	speech writing service
333619	speed changers or reducers (i.e., power transmission equipment), manufacturing
611690	speed or improvement reading courses or schools
441310	speed shops, retail
711215	speed skaters, independent
334511	speed, pitch and roll navigational instruments and systems, manufacturing
334512	speedometers, manufacturing
711214	speedways, operation of
621990	sperm banks
445299	spice and herb stores, retail
111999	spice farming (except greenhouse grown)
311940	spice grinding and blending

311940	spices and spice mixtures, manufacturing
413190	spices merchant wholesalers
331110	spiegeleisen ferro-alloys, manufacturing
321999	spigots, wood, manufacturing
331110	spike rods, made in steel mills
332619	spikes, made from purchased wire
237990	spillways, floodwater, construction
111219	spinach farming, field, bedding plant and seed production
333248	spindles for textile machinery, manufacturing
333519	spinning machines, metalworking, manufacturing
333248	spinning machines, textile, manufacturing
332118	spinning unfinished metal products
332619	spiral cloth, made from purchased wire
445310	spirit (beverage), retail
413220	spirits (e.g., distilled, neutral, brandy) merchant wholesalers
333519	spline rolling machines, manufacturing
339110	splints, manufacturing
212398	spodumene mining
321999	spokes, wood, manufacturing
331110	sponge iron, manufacturing
418990	sponges merchant wholesalers
326198	sponges, plastics, manufacturing
326290	sponges, rubber, manufacturing
332999	sponges, scouring, metal, manufacturing
313310	sponging or shrinking textiles for tailors and dressmakers
313310	sponging textile fabrics, for the trade
321999	spools (except for textile machinery), wood, manufacturing
333248	spools for textile machinery, manufacturing
315220	sport and short coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric
453999	sport cards, retail
813990	sport leagues (i.e., regulating bodies)
315220	sport shirts, men's and boys', cut and sewn from purchased fabric
336110	sport utility vehicles assembling on chassis of own manufacture
414470	sporting equipment, firearms and ammunitions merchant wholesalers
339920	sporting equipment, manufacturing
414470	sporting goods merchant wholesalers
532280	sporting goods rental
711412	sports agents
448199	sports apparel stores, retail
316990	sports bags, manufacturing
315220	sports clothing (except team uniforms), non-tailored, men's and boys', cut and sewn from purchased fabric
315249	sports clothing (except team uniforms), women's and misses', cut and sewn from purchased fabric

315190	sports clothing, men's and boys', made in knitting mills
315190	sports clothing, women's and misses', made in knitting mills
713940	sports clubs, physical fitness facilities
414470	sports equipment merchant wholesalers
811490	sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment
236220	sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction
712119	sports hall of fame
711319	sports organizers and operators with facilities
711215	sports professionals, independent
711319	sports stadiums or arenas, promoting events
713991	sports teams and leagues, recreational or youth
711217	sports teams or clubs, professional, semi-professional, amateur (e.g., baseball, basketball, football, hockey, soccer)
561590	sports ticket offices
711217	sports timekeepers
453999	sports trading cards shop, retail
711217	sports trainer and advisor
711217	sports trainers, independent
315289	sports uniforms, cut and sewn from purchased fabric
448199	sportswear (except uniforms), women's, retail
448199	sportswear, men's and boys' (except uniforms), retail
419110	sportswear, women's and children's, business-to-business (B2B) electronic markets, wholesale
325610	spot removers (except laundry presoaks), manufacturing
333990	spot welding equipment, manufacturing
336320	spotlights, vehicular, manufacturing
332329	spouts, sheet metal, manufacturing
333990	spray guns, pneumatic, manufacturing
333110	sprayers and dusters, farm type, manufacturing
333910	sprayers, manually-pumped units, general purpose type, manufacturing
333110	spreaders, farm type, manufacturing
337121	spring cushions, manufacturing
337910	spring filled mattresses, manufacturing
332720	spring pins, metal, manufacturing
332720	spring washers, metal, manufacturing
312110	spring waters, purifying and bottling
333519	spring winding and forming machines, metalworking, manufacturing
332611	springs (except motor vehicle and railroad), heavy-gauge, manufacturing

332619	springs and spring units (except clock and watch), light gauge, made from purchased wire
337910	springs, assembled, bed and box, manufacturing
334512	springs, clock and watch, made from purchased wire
332611	springs, motor vehicle and railroad, heavy-gauge, manufacturing
332619	springs, precision (except clock and watch), manufacturing
416120	sprinkler systems merchant wholesalers
333990	sprinkler systems, automatic fire, manufacturing
238220	sprinkler systems, lawn and garden, installation
332910	sprinklers, lawn, manufacturing
417230	sprockets merchant wholesalers
333619	sprockets, power transmission equipment, manufacturing
213111	spudding in oil and gas wells on a contract basis
313230	spun laid nonwoven fabrics, manufacturing
313230	spunbonded fabrics, manufacturing
332210	squares, carpenter, metal, manufacturing
339920	squash equipment, manufacturing
111219	squash farming, field, bedding plant and seed production
711215	squash players, independent
336410	stabilizers, aircraft, manufacturing
325999	stabilizers, chemical preparations, manufacturing
332999	stabilizing bars, cargo, metal, manufacturing
333920	stackers, industrial truck type, manufacturing
236220	stadium construction, general contractors
531120	stadium operating
711319	stadium or arena operators, promoting events
337127	stadium seating, manufacturing
339990	stage hardware and equipment (except lighting equipment), manufacturing
335120	stage lighting equipment, manufacturing
711512	stage sets, erecting and dismantling
327215	stained glass and stained glass products, made from purchased glass
327214	stained glass and stained glass products, made in glass-making plants
711511	stained glass artists
238150	stained glass, installation
416210	stainless steel fabricated products merchant wholesalers
332420	stainless steel tanks for food manufacturing
331110	stainless steel, made in steel mills
325510	stains (except biological), manufacturing
325130	stains, biological, manufacturing
332329	stair railings, metal, manufacturing
332329	stair treads, metal, manufacturing

326290	stair treads, rubber, manufacturing
332329	staircases, metal, manufacturing
332329	stairs, metal, manufacturing
238120	stairs, precast concrete, installation
321919	stairs, prefabricated wood, manufacturing
327390	stairs, steps and landings, prefabricated concrete, manufacturing
333920	stairways and walkways, moving, manufacturing
238190	stairways, metal, installation
238350	stairways, wood, installation
321919	stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing
336211	stake bodies, truck, manufacturing
336212	stake trailer, manufacturing
321999	stakes, surveyors', wood, manufacturing
333110	stalk choppers (i.e., shredders), manufacturing
332329	stalls, metal, manufacturing
453999	stamp collection sets, retail
339940	stamping devices, hand operated (e.g., time, date, postmark, cancelling, shoe and textile marking), manufacturing
333519	stamping machines, metalworking, manufacturing
332118	stampings (except automotive, cans, coins), metal, unfinished, manufacturing
418990	stamps for collectors merchant wholesalers
453999	stamps philatelist, retail (except mail order)
334512	standards and calibration equipment for electrical measuring, manufacturing
334512	standing wave ratio measuring equipment, manufacturing
337215	stands and racks, merchandise display, wire, manufacturing
333920	stands, ground servicing aircraft, manufacturing
711512	standup comedians, independent
325189	stannic and stannous chloride, manufacturing
339940	staple removers, manufacturing
333990	staplers and nailers, hand-held power-driven, manufacturing
339940	staplers, office, manufacturing
416330	staples merchant wholesalers
331222	staples, spikes and tacks, iron or steel, made in wire drawing plants
332619	staples, wire, made from purchased wire
325520	starch glues, manufacturing
311221	starch manufacturing
311221	starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing
413190	starches merchant wholesalers
112310	started pullet farms
811119	starter and generator repair, automotive
336320	starters and starter parts, for internal combustion engine, manufacturing

335930	starters for fluorescent lamps, manufacturing
336410	starters, aircraft, manufacturing
335315	starters, electric motor, manufacturing
335312	starting equipment, for street cars, manufacturing
335930	starting switches, fluorescent lamp, manufacturing
911410	state and official visits, organization of, federal government
334410	static converters, integrated circuit, manufacturing
334410	static power supply converters for electronic applications, manufacturing
334512	static pressure regulators, manufacturing
333247	stationary log debarking machinery, log splitters, and similar machinery manufacturing
419120	stationery and office supplies, wholesale agents and brokers
418210	stationery and stationery supplies merchant wholesalers
419110	stationery and stationery supplies, business-to-business (B2B) electronic markets, wholesale
327110	stationery articles, pottery, manufacturing
322130	stationery products, made in paperboard mills
453210	stationery stores, retail
322230	stationery, made from purchased paper
323119	stationery, printing (except quick) on a job-order basis
911910	statistical agency, federal government
335312	stators, for motors, manufacturing
327420	statuary (e.g., gypsum, plaster of Paris), manufacturing
418990	statuary merchant wholesalers
327110	statuary, clay and ceramic, manufacturing
327990	statuary, marble, manufacturing
238990	statues, erection
321920	staves, barrel, sawed or split, manufacturing
221330	steam and air-conditioning supply
812190	steam bath
561799	steam cleaning of building exteriors
332410	steam condensers, manufacturing
333310	steam cookers, commercial type, manufacturing
336510	steam engines (i.e., railroad locomotives), manufacturing
238220	steam fitting contractors
332910	steam fittings and specialties, metal, manufacturing
416120	steam fittings, heating equipment merchant wholesalers
221330	steam generation plant
333416	steam heating equipment, manufacturing
221330	steam heating systems (i.e., suppliers of heat)

812320	steam laundry
334512	steam pressure controls, residential and commercial type, manufacturing
221330	steam production and distribution
333990	steam separating machinery, manufacturing
221330	steam supply systems (including geothermal)
333310	steam tables, manufacturing
487110	steam train excursions, local
332910	steam traps, industrial type, manufacturing
333611	steam turbine generator set units, manufacturing
333611	steam turbines, manufacturing
417990	steamboats merchant wholesalers
335210	steamers and vaporizers, electric, manufacturing
488511	steamship agency
532410	steamship leasing (except financial) without operator
325190	stearic acid esters, manufacturing
325190	stearic acid salts, manufacturing
311614	stearin, animal, rendering
212398	steatite mining
327110	steatite porcelain insulators, manufacturing
331110	steel balls, made in steel mills
331221	steel basic shapes (except pipe, tube or wire), made from purchased steel
416210	steel billets merchant wholesalers
332431	steel cans, manufacturing
331222	steel chain, made in wire drawing plants
416210	steel concrete forms merchant wholesalers
416210	steel concrete hardware merchant wholesalers
332113	steel forgings, unfinished, made from purchased steel
331514	steel foundries
238130	steel framing (except structural) contractors
331514	steel investment foundries
332319	steel joists, manufacturing
416210	steel merchant wholesalers
331110	steel mills
236210	steel mills, construction
331210	steel pipe and tubing, made from purchased steel
416210	steel pipe merchant wholesalers
416210	steel plates, sheets and strips merchant wholesalers
416210	steel posts merchant wholesalers
331110	steel products (e.g., bar, plate, rod, sheet, structural shapes), made in steel mills
332319	steel railroad car racks (i.e., for transporting motor vehicles), manufacturing
416210	steel reinforcing rods merchant wholesalers
416210	steel rods, bars and angles merchant wholesalers
416210	steel sheet piling merchant wholesalers
327910	steel shot abrasives, manufacturing

416210	steel slabs merchant wholesalers
416210	steel strapping merchant wholesalers
331514	steel tube fittings, made from purchased steel
416210	steel wire cable and rope merchant wholesalers
416210	steel wire cloth (screening) merchant wholesalers
416210	steel wire rods merchant wholesalers
416210	steel wool merchant wholesalers
332999	steel wool, manufacturing
331110	steel, manufacturing
238160	steep slope roofing installation
238990	steeplejack work
311221	steepwater concentrate, manufacturing
336330	steering boxes, manual and power assist, manufacturing
336330	steering columns, automotive, truck and bus, manufacturing
336330	steering wheels, automotive, truck and bus, manufacturing
327215	stemware, made from purchased glass
325910	stencil inks, manufacturing
339940	stencil paper, manufacturing
339940	stencils, printing, manufacturing
561410	stenographic services (except court or stenographic reporting)
333310	stenography machines, manufacturing
561490	stenography services, public
561490	stereotype reporting services
332999	stepladders, metal, manufacturing
321999	stepladders, wood, manufacturing
321999	stereo cabinets, wood, manufacturing
811210	stereo equipment (including automotive), repair service
414210	stereo equipment merchant wholesalers
443143	stereo equipment, retail
325210	stereorubber, manufacturing
339110	sterilizers, hospital, surgical and laboratory type, manufacturing
339110	sterilizers, laboratory type, manufacturing
414410	sterling and silverplate table flatware and holloware merchant wholesalers
414410	sterling and silverplate table holloware merchant wholesalers
325410	steroids, uncompounded, manufacturing
488320	stevedoring service
311710	stew, fish and seafood, manufacturing
339920	sticks, sports (e.g., hockey, lacrosse), manufacturing
325130	stilbene dyes, manufacturing
324110	still gases, made in petroleum refineries
333248	stitchers and trimmers (i.e., bookbinding equipment), manufacturing
314990	stitching, decorative and novelty, on clothing owned by others
523120	stock brokers, offices

711214	stock car race tracks, operation of
523210	stock exchanges
112991	stock farming, livestock combination
512190	stock footage, film libraries
523120	stock option brokerages
523210	stock or commodities options exchanges
519190	stock photo agencies or libraries
112110	stock raising, dairy animal
561990	stock taking
321919	stock, chair, unfinished hardwood, manufacturing
561990	stocking shelves services in retail stores
315110	stockings, manufacturing
112110	stockyards (exclusively for fattening cattle)
488990	stockyards (exclusively holding for the purpose of transport)
238140	stone cutting and setting, construction
332210	stone cutting saw blades, manufacturing
238340	stone flooring, installation
212315	stone quarrying, limestone
313310	stone washing purchased mens' and boys' pants and jeans
313310	stone washing purchased womens' and girls' pants and jeans
333248	stone working machinery, manufacturing
327990	stone, cut products (e.g., blocks, statuary), manufacturing
332210	stonecutters' hand tools, non-powered, manufacturing
453999	stones, crystalline, rough, retail
448310	stones, precious, retail
339910	stones, preparation of real and imitation gems for settings, manufacturing
212326	stoneware clay mining
238140	stonework erection, contractors
337126	stools, household (except wood), manufacturing
337123	stools, household, wood, manufacturing
621990	stop smoking clinic
334512	stop watches, manufacturing
332910	stopcocks, drain, plumbing, manufacturing
321999	stoppers, cork, manufacturing
326290	stoppers, rubber, manufacturing
335312	storage battery chargers, engine generator type, manufacturing
335910	storage cells, manufacturing
334110	storage devices, computer, manufacturing
493110	storage of goods at foreign trade zones
493110	storage of goods, in bond, general merchandise
484210	storage of household goods, combined with local trucking
493190	storage of household goods, for the trade
493120	storage plant, cold
493130	storage service, non-refrigerated agricultural produce
493120	storage service, refrigerated goods

327390	storage tanks, concrete, manufacturing
332420	storage tanks, heavy gauge metal, manufacturing
237120	storage tanks, natural gas or oil, construction
493190	storage, furniture (except used uncrated household furniture)
493110	storage, general
493190	storage, special (except farm product, cold storage, household goods)
337127	store cabinets, portable, manufacturing
541850	store display advertising services
417910	store equipment (except furniture) merchant wholesalers
417910	store fixtures (except refrigerated) merchant wholesalers
238190	store fronts, metal or metal frame, installation
332321	store fronts, prefabricated, metal, manufacturing
417910	store furniture merchant wholesalers
337127	store furniture, manufacturing
236220	storehouses, construction
332321	storm doors and windows, metal, manufacturing
321911	storm doors and windows, wood framed, manufacturing
237110	storm sewers, construction
444190	storm windows and sash, wood or metal, retail
711512	storytellers, independent
332329	stove boards, sheet metal, manufacturing
327120	stove lining, clay, manufacturing
332329	stove pipe and flues, sheet metal, manufacturing
416120	stoves, cooking (except electric) merchant wholesalers
416120	stoves, cooking (except electric), wholesale
335223	stoves, domestic, electric or non-electric, manufacturing
333416	stoves, heating, manufacturing
335223	stoves, ranges or ovens (e.g., coal, wood, oil, gas, domestic, cooking), manufacturing
333920	straddle carriers, mobile, manufacturing
332910	straightway (i.e., y-type) valves, industrial type, manufacturing
336390	strainers, oil, motor vehicle, manufacturing
333990	strainers, pipeline, manufacturing
332619	stranded wire, uninsulated, made from purchased wire
316990	strap work, harness, manufacturing
332999	strapping, metal, manufacturing
316990	straps, leather, manufacturing
541611	strategic planning consulting services
321999	straw baskets, manufacturing
315990	straw hats, manufacturing
418310	straw merchant wholesalers
111330	strawberries, growing

322219	straws, drinking, made from purchased paper or paperboard
488490	street cleaning service
511130	street guides, publishing and printing combined
416110	street lighting equipment merchant wholesalers
335120	street lighting fixtures and equipment (except traffic signals), manufacturing
323119	street map guides, printing without publishing
485110	street railway operation
237990	streetcar line construction
336510	streetcars and car equipment (urban transit), manufacturing
336120	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture
336211	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on purchased chassis
713940	strength development centres
336211	stretch limousines, assembling on purchased chassis
339110	stretchers, medical, manufacturing
333519	stretching machines, metalworking, manufacturing
418990	string merchant wholesalers
314990	string, manufacturing
339990	stringed chordophones instruments and parts (e.g., banjos, cellos, electric or nonelectric guitars, harps, mandolins, ukuleles, violas, violins, zithers), manufacturing
339920	strings, tennis rackets, manufacturing
213119	strip mining for non-metallic minerals (except fuels), on a contract basis
212114	strip mining, bituminous coal (except on a contract basis)
213119	strip mining, metal, on a contract basis
416210	strip steel merchant wholesalers
331221	strip steel, made from purchased steel
331317	strip, aluminum, made from purchased aluminum
331420	strip, copper and copper alloy, made from purchased metal or scrap
331110	strip, galvanized iron or steel, made in steel mills
331110	strip, iron or steel, made in steel mills
416210	strip, metal merchant wholesalers
331490	strip, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
321919	strips, hardwood, flooring, manufacturing
334512	stroboscopes, manufacturing
335110	strobotrons, manufacturing
212398	strontianite mining

325189	strontium carbonate, manufacturing
212398	strontium minerals, mining
325189	strontium nitrate, manufacturing
416390	structural assemblies, prefabricated (except wood) merchant wholesalers
444190	structural clay products, retail
327120	structural clay tile, manufacturing
416210	structural iron and steel merchant wholesalers
321114	structural lumber and timber, treating
321215	structural members, glued-laminated or pre-engineered wood, manufacturing
332319	structural metal work, manufacturing
333519	structural rolling mill machinery, metalworking, manufacturing
416210	structural shapes and plates merchant wholesalers
331110	structural shapes, iron and steel, made in steel mills
331317	structural shapes, made from purchased aluminum
238120	structural steel and precast concrete contractors
238120	structural steel erection, contractors
332319	structural steel, fabricated, manufacturing
339930	structural toy sets, manufacturing
321215	structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing
321215	structural wood product, manufacturing
325410	strychnine and derivatives (i.e., basic chemicals), manufacturing
327990	stucco and stucco products, manufacturing
238140	stucco application contractors
416390	stucco merchant wholesalers
321111	stud mills
115210	stud services, farm animal
238130	stud walls, wood or steel, installation
611710	student exchange programs
721310	student residence
813410	students' associations
813410	students club
813410	students' unions
334220	studio equipment, radio and television broadcasting, manufacturing
515120	studio operation, television
532490	studio property rental for motion picture film production
321919	studs, made by resawing purchased lumber
332329	studs, sheet metal, manufacturing
339930	stuffed toys (including animals), manufacturing
711512	stuntman, independent
561990	styling wigs for the trade
325210	s-type rubber, manufacturing
325210	styrene resins, manufacturing

325110	styrene, made from refined petroleum or natural gas liquids
324110	styrene, made in petroleum refineries
325210	styrene-acrylonitrile resins, manufacturing
325210	styrene-butadiene rubber, containing less than 50% styrene, manufacturing
325210	styrene-chloroprene rubber, manufacturing
325210	styrene-isoprene rubber, manufacturing
491110	sub post office
212115	subbituminous coal mining
212115	subbituminous coal preparation plant
531120	subcontracting operation of non-residential properties to a third party
531111	subcontracting operation of residential property to a third party
237210	subdividing and servicing land owned by others
531120	subleasing non-residential building
531120	subleasing of non-residential buildings (except mini-warehouses) to others
332999	submachine guns, manufacturing
237990	submarine rock removal, general contractors
722512	submarine sandwich shops
333519	subpresses, machine tool, manufacturing
334210	subscriber loop equipment, telephone, manufacturing
515210	subscription television, network
551114	subsidiary management offices
813310	substance abuse prevention advocacy groups
237130	substation and switching station construction
311515	substitute butter, cheese, and dry and condensed dairy products manufacturing
311511	substitute milk products manufacturing
336510	subway cars, manufacturing
237990	subway construction
237990	subway construction, general contractors
485110	subway systems, stand alone
313310	sueding textile fabrics, for the trade
311310	sugar (e.g., granulated, liquid, powdered), manufacturing
413190	sugar and chocolate preparation (confectionery) merchant wholesalers
111999	sugar beet farming
413190	sugar candy merchant wholesalers
333248	sugar refining machinery, manufacturing
325999	sugar substitutes (i.e., synthetic sweeteners blended with other ingredients), made from purchased synthetic sweeteners
311310	sugar, clarified, granulated and raw, made in sugarcane mills
311221	sugar, made by wet-milling corn
311310	sugar, manufacturing
111930	sugarcane farming
624190	suicide crisis centre
315990	suit and coat parts (e.g., coat fronts, pockets), made from purchased fabric

315210	suit and coat parts (e.g., coat fronts, pockets), men's and boys', cut and sewn from materials owned by others
315210	suit and coat parts (e.g., coat fronts, pockets), women's, misses' and girls', cut and sewn from materials owned by others
315990	suit trimmings, made from purchased fabric
332510	suitcase hardware, metal, manufacturing
316990	suitcases, all materials, manufacturing
315190	suits and jackets, made in knitting mills
315249	suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
315249	suits, custom tailoring, women
315241	suits, infants', cut and sewn from purchased fabric
315210	suits, men's and boys', cut and sewn from materials owned by others
315220	suits, men's and boys', cut and sewn from purchased fabric
315190	suits, men's and boys', made in knitting mills
448199	suits, men's and boys', retail
315220	suits, non-tailored (e.g., jogging, snow, ski, warm-up), men's and boys', cut and sewn from purchased fabric
315249	suits, non-tailored (e.g., jogging, snow, warm-up), women's and misses', cut and sewn from purchased fabric
315249	suits, tailored, girls', cut and sewn from purchased fabric
315249	suits, tailored, women's and misses', cut and sewn from purchased fabric
315210	suits, women's, misses' and girls', cut and sewn from materials owned by others
448199	suits, women's, retail
212398	sulfur, native, mining
339930	sulkies, baby (vehicles), manufacturing
325189	sulphides and sulphites, manufacturing
325189	sulphocyanides, manufacturing
325410	sulphonamides, uncompounded, manufacturing
325190	sulphonated derivatives, manufacturing
325189	sulphur chloride, manufacturing
325189	sulphur dioxide, manufacturing
325189	sulphur hexafluoride gas, manufacturing
325320	sulphur insecticides, manufacturing
418410	sulphur merchant wholesalers
211110	sulphur, extraction from natural gas
212398	sulphur, ground or otherwise treated
325189	sulphur, recovering or refining (except from sour natural gas)
311420	sulphured fruit and vegetables, manufacturing
418410	sulphuric acid merchant wholesalers
325189	sulphuric acid, manufacturing
325190	sumac extract, manufacturing
721113	summer resort hotel

711111	summer theatres (except theatre-dinner)
238220	sump pump installation and servicing, contractors
336390	sunroofs and parts, automotive, truck and bus, manufacturing
236110	sun-room additions, residential
325620	sunscreen and suntan lotions and oils, manufacturing
315241	sunsuits, infants', cut and sewn from purchased fabric
331110	superalloys, iron or steel, made in steel mills
331490	superalloys, non-ferrous based, made from purchased metals or scrap
332410	superheaters for boilers, manufacturing
445110	supermarkets, grocery, retail
325313	superphosphates, manufacturing
532280	supplies rental and leasing for persons with disabilities, consumer
332910	supply line assemblies, plumbing (i.e., flexible hose with fittings), manufacturing
483115	supply vessels to drilling rigs
812330	supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing
115110	support activities for crop production
115210	support activities related to raising companion animals
213119	support services for iron ore mining
213119	support services for lignite mining
213119	support services for metal (uranium or thorium) mining
213119	support services for other non ferrous metal ore (except uranium and thorium), mining
213119	support services to salt mining
339110	supports, orthopedic (e.g., abdominal, ankle, arch, kneecap), manufacturing
911210	Supreme Court of Canada
418410	surface active agents merchant wholesalers
325610	surface active agents, manufacturing
334512	surface area analyzers, manufacturing
334512	surface burner controls, temperature, manufacturing
333120	surface mining machinery (except drilling), manufacturing
333130	surface mining machinery, mineral beneficiation type, manufacturing
333248	surface mount machinery, for making printed circuit boards, manufacturing
811192	surface treating, motor vehicle service
332113	surface-finishing the forgings produced, by such activities as deburring and grinding, without further processing them
335990	surge suppressors, manufacturing
621110	surgeons' offices
115110	surgery on orchard trees and vines
541940	surgery services, veterinary

417930	surgical and medical instruments merchant wholesalers
339110	surgical and orthopedic dressings, gauzes, sponges and stockinettes, manufacturing
811210	surgical instrument repair
339110	surgical instruments (e.g., knives, probes, saws, clamps, forceps, retractors), manufacturing
339110	surgical instruments for bone (e.g., plates, screws, rongeurs, drills), manufacturing
334512	surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing
912110	surrogate courts
238210	surveillance systems, installation only
334512	surveying and geophysical instruments, manufacturing
541370	surveying and mapping services (except geophysical)
811210	surveying instrument repair
321999	surveyors' stakes, wood, manufacturing
611690	survival schools
311990	sushi retailing
238310	suspended (drop) ceiling installation on metal structures, including the installation of ceiling tiles
332329	suspended ceilings, metal, manufacturing
315990	suspenders, made from purchased fabric
336330	suspension kits, for raising and lowering automotive, truck and bus, manufacturing
213118	swabbing wells, on a contract basis
335120	swag lamps, manufacturing
333519	swaging machines, metalworking, manufacturing
323120	swatches and samples, mounting for the trade
336330	sway bars and assemblies, automotive, truck and bus, manufacturing
315990	sweat bands, hat and cap, made from purchased fabric
315220	sweat pants, men's, boys' and unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
315249	sweat shirts, girls', cut and sewn from purchased fabric
315220	sweat shirts, men's and boys', cut and sewn from purchased fabric
315220	sweat shirts, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
315249	sweat shirts, women's and misses', cut and sewn from purchased fabric
315249	sweat suits and pants, girls', cut and sewn from purchased fabric
315249	sweat suits and pants, women's and misses', cut and sewn from purchased fabric

315241	sweat suits, infants', cut and sewn from purchased fabric
315190	sweater jackets, made in knitting mills
315220	sweater jackets, men's and boys', cut and sewn from purchased fabric
315249	sweater jackets, women's, misses' and girls', cut and sewn from purchased fabric
315190	sweater vests, made in knitting mills
315220	sweater vests, men's and boys', cut and sewn from purchased fabric
448130	sweaters, children's, retail
315190	sweaters, knitting on a contract basis
315190	sweaters, made in knitting mills
315210	sweaters, men's and boys', cut and sewn from materials owned by others
315220	sweaters, men's and boys', cut and sewn from purchased fabric
448199	sweaters, men's and boys', retail
315241	sweaters, waterproof, infants', cut and sewn from purchased fabric
315210	sweaters, women's, misses' and girls', cut and sewn from materials owned by others
315249	sweaters, women's, misses' and girls', cut and sewn from purchased fabric
448120	sweaters, women's, retail
334512	sweep generators, manufacturing
417210	sweepers and snow removal equipment merchant wholesalers
418410	sweeping compounds merchant wholesalers
325610	sweeping compounds, absorbent, manufacturing
111219	sweet corn growing
111211	sweet potato farming, field and seed potato production
311990	sweetening syrups (except pure maple), made from purchased sweeteners
713991	swimming clubs
611620	swimming instruction
325999	swimming pool chemical preparations, manufacturing
561799	swimming pool cleaning and maintenance service
236220	swimming pool construction (indoor)
326198	swimming pool covers and liners, plastic, manufacturing
314910	swimming pool covers, made from purchased canvas
333310	swimming pool filter systems, manufacturing
238990	swimming pool screen enclosures, construction
713940	swimming pools
414470	swimming pools, equipment and supplies merchant wholesalers
238990	swimming pools, outdoor nonresidential-type, construction
339920	swimming pools, prefabricated, manufacturing

453999	swimming pools, retail
315249	swimsuits, girls', cut and sewn from purchased fabric
315220	swimsuits, men's and boys', cut and sewn from purchased fabric
315249	swimsuits, women's and misses', cut and sewn from purchased fabric
448199	swimwear stores, retail
448199	swimwear, men's and boys', retail
112991	swine and cattle, raising
112991	swine and poultry combination farms
337123	swings, porch, wood, manufacturing
335930	switch boxes and covers, electrical, manufacturing
335930	switch boxes, electric, manufacturing
335315	switchboards and parts, power, manufacturing
416110	switchboards merchant wholesalers
416110	switches (except electronic) merchant wholesalers
335930	switches (including outlet box mounting), manufacturing
335930	switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing
335315	switches, electric power (except snap, push button, tumbler and solenoid), manufacturing
334410	switches, for electronic applications, manufacturing
334512	switches, pneumatic positioning remote, manufacturing
334512	switches, thermostatic, manufacturing
335315	switchgear and switchboard, and relay and industrial control apparatus manufacturing
335315	switchgear and switchgear accessories, manufacturing
334210	switching equipment, telephone, manufacturing
488210	switching services, railroad
339920	swivels (fishing equipment), manufacturing
332210	swords, non-precious and precious plated metal, manufacturing
212314	syenite (except nepheline) and granite, crushed and broken stone, quarrying
212314	syenite (except nepheline), dimension, quarrying
212314	syenite (except nepheline), quarrying
212220	sylvanite mining
711130	symphony orchestras
813110	synagogues
335312	synchronous motors and condensers, manufacturing
334512	synchroscopes, manufacturing
523910	syndicates, investment
311340	synthetic chocolate, marzipan or toffee, manufacturing
211141	synthetic crude oil production, in-situ

211142	synthetic crude oil production, mining
313210	synthetic fibre (e.g., nylon, polyester) fabrics, broad-woven, weaving
418410	synthetic organic chemicals merchant wholesalers
327990	synthetic precious or semiprecious stones for jewellery uses, manufacturing and working (except setting)
418410	synthetic resins (except rubber) merchant wholesalers
325210	synthetic rubber (i.e., vulcanizable elastomers), manufacturing
418410	synthetic rubber merchant wholesalers
418410	synthetic rubber resins merchant wholesalers
327990	synthetic stones, for gem stones and industrial use, manufacturing
325190	synthetic sweeteners (i.e., sweetening agents), manufacturing
413190	syrups (except for fountain use) merchant wholesalers
311990	syrups, corn (except wet milled), manufacturing
541514	systems analysis and design, computer services (software)
541514	systems engineering (system integration)
541514	systems integration, computer

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442298	table and floor lamps, retail
327110	table articles, coarse earthenware, manufacturing
327110	table articles, earthenware, manufacturing
327110	table articles, vitreous china, manufacturing
812330	table cover supply service
339910	table flatware, precious metal (except plated), manufacturing
442298	table linen, retail
414330	table linens merchant wholesalers
337110	table or counter tops (e.g., kitchen, bathroom, bar), plastic laminated, manufacturing
413150	table potatoes merchant wholesalers
311990	table syrups, artificially flavoured, manufacturing
339920	table tennis equipment, manufacturing
327990	table tops, marble, manufacturing
721120	table wagering games and other gambling activities, such as slot machines and sports betting
314120	tablecloths (except paper), made from purchased materials
414330	tablecloths merchant wholesalers
313240	tablecloths, made in lace mills

322291	tablecloths, paper, made from purchased paper
337123	tables, household, wood, manufacturing
322230	tablets (e.g., memo, note, writing), made from purchased paper
322121	tablets (e.g., memo, note, writing), made in paper mills
322230	tablets and pads, made from purchased newsprint
332999	tablets, metal, manufacturing
327215	tableware (e.g., tumblers, plates), made from purchased glass
327214	tableware (e.g., tumblers, plates), made in glass-making plants
326198	tableware, plastics (except foam), manufacturing
532280	tableware, rental
321999	tableware, wood, manufacturing
418210	tabulation cards merchant wholesalers
334512	tachometer generators, manufacturing
334512	tachometers, manufacturing
451119	tack shops
321999	tackle blocks, wood, manufacturing
416330	tacks merchant wholesalers
332619	tacks, metal, made from purchased wire
313210	taffeta fabrics, broad-woven, weaving
334511	taffrail logs, manufacturing
336410	tail assemblies and parts (empennage), aircraft, manufacturing
811490	tailor shops (except custom or merchant tailors), repair or alterations
315220	tailored dress and sport coats, men's and boys', cut and sewn from purchased fabric
332210	tailors' scissors, manufacturing
332210	tailors' shears, non-powered, manufacturing
417920	tailors' supplies merchant wholesalers
722512	take-out food, chicken
722512	take-out food, submarines
722512	take-out restaurants
722512	take-out service, prepared food (except caterers and mobile food services)
212398	talc mining
711411	talent agencies
325190	tall oil (except skimmings), manufacturing
311614	tallow, produced in rendering plants
334512	tallying meters (except clocks, electrical instruments, watches), manufacturing
333120	tampers, powered, manufacturing
336211	tank bodies for trucks, manufacturing
336510	tank freight cars, manufacturing
238990	tank lining contractors
315190	tank tops, men's and boys', made in knitting mills
315249	tank tops, outerwear, girls', cut and sewn from purchased fabric
315220	tank tops, outerwear, men's and boys', cut and sewn from purchased fabric

315249	tank tops, outerwear, women's and misses', cut and sewn from purchased fabric
315220	tank tops, underwear, men's and boys', cut and sewn from purchased fabric
315249	tank tops, underwear, women's and misses', cut and sewn from purchased fabric
315190	tank tops, women's and girls', made in knitting mills
336212	tank trailers, liquid and dry bulk, manufacturing
334512	tank truck meters, manufacturing
336211	tank trucks (e.g., fuel oil, milk, water), assembling on purchased chassis
484221	tank trucks local transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products
484231	tank trucks long distance transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products
532410	tanker leasing (except financial) without operator
417990	tanks and tank components merchant wholesalers
327110	tanks, flush, vitreous china, manufacturing
811119	tanks, gasoline, automobile, repair
332420	tanks, heavy gauge metal, manufacturing
336990	tanks, military (including factory rebuilding), manufacturing
811310	tanks, repairing (heavy gauge)
326198	tanks, storage, plastic or fibreglass, manufacturing
321920	tanks, wood, coopered, manufacturing
316110	tanneries, leather, manufacturing
333248	tannery machinery, manufacturing
325190	tannic acid (i.e., tannins), manufacturing
325189	tanning agents, inorganic, manufacturing
325190	tanning agents, synthetic organic, manufacturing
325190	tanning extracts and materials, natural, manufacturing
812190	tanning salon
417920	tanning studio equipment and supplies merchant wholesalers
331410	tantalum smelting and primary refining
711120	tap dance companies
334610	tape cleaners, magnetic, manufacturing
339940	tape dispensers, off, manufacturing
417910	tape dispensing machines merchant wholesalers
332210	tape measures, metal, manufacturing
334310	tape players and recorders, household type, manufacturing
443143	tape recorders and players, retail
561990	tape slitting for the trade (i.e., cutting plastic, leather, other materials into widths)

334110	tape storage units (e.g., drives, backups), computer peripheral equipment, manufacturing
322220	tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials
334512	tapes, surveyors', manufacturing
313320	tapes, varnished and coated (except magnetic), made from purchased fabric
313220	tapes, weaving
442291	tapestries, household, retail
311221	tapioca, manufacturing
417230	tapping attachments merchant wholesalers
333519	tapping machines, metalworking, manufacturing
333519	taps and dies (i.e., machine tool accessory), manufacturing
325210	tar acid resins, manufacturing
325190	tar and tar oils, made by distillation of wood
322121	tar paper made in paper mills
324122	tar paper, building and roofing, made from purchased asphaltic materials and paper
322121	tar paper, building and roofing, made in paper mills
324122	tar roofing cements and coating compounds, made from purchased asphaltic materials
211142	tar sand mining for oil extraction
325190	tar, made by distillation of coal tar
324110	tar, made in petroleum refineries
336410	target drones, aircraft, manufacturing
339920	target shooting equipment (except small arms and ammunition), manufacturing
339920	targets, archery, rifle, shooting, manufacturing
336410	targets, trailer type, aircraft, manufacturing
911910	tariff board
541619	tariff consulting services
111219	taro farming, field and seed production
314910	tarpaulins, made from purchased fabrics
416390	tarred felts merchant wholesalers
237310	tarring roads
325190	tartaric acid, manufacturing
314990	tassels, textile, manufacturing
812190	tattoo parlours
561440	tax collection services on a contract or fee basis
913910	tax collection, local administration
541110	tax law attorneys, private practice
523910	tax liens dealing (i.e., acting as principals)
911910	tax sharing arrangements, federal administration
911910	tax violation investigation, federal
911910	taxation, federal government
485310	taxi dispatching service
541850	taxicab card advertising services
485310	taxicab fleet owners

485310	taxicab fleet owners and organizations that provide dispatch services regardless of whether drivers are hired, rent their cabs or are otherwise compensated
485310	taxicab operation
485310	taxicab owner-operator
485310	taxicab service
711511	taxidermists, independent
418990	taxidermy supplies merchant wholesalers
334512	taximeters, manufacturing
813310	taxpayers advocacy organizations
813310	taxpayers' associations
445299	tea and coffee, retail
111999	tea farming
332210	tea kettles and coffee pots, fabricated metal (except electric, glass), manufacturing
327214	tea kettles, glass and glass ceramic, made in glass-making plants
413190	tea merchant wholesalers
337126	tea wagons, metal, manufacturing
337123	tea wagons, wood, manufacturing
813920	teacher associations (except bargaining)
912910	teacher certification bureaus, provincial
912910	teacher development programs, provincial
611310	teachers' colleges
611690	teaching financial education
333310	teaching machines (e.g., flight simulators), manufacturing
721310	teaching residence
315220	team and club jackets, men's and boys', cut and sewn from purchased fabric
315249	team and club jackets, women's and misses', cut and sewn from purchased fabric
332999	tear gas devices and equipment, manufacturing
325190	tear gas, manufacturing
313310	teaselling textile fabrics, for the trade
325410	technetium medicinal preparations, manufacturing
414420	technical and professional books merchant wholesalers
511130	technical books, publishing and printing combined
511130	technical books, publishing or publishers
541690	technical consultant services
611110	technical high schools
611210	technical institute, post-secondary
334410	technical laminates, manufacturing
511120	technical magazines and periodicals, publishing and printing combined
511120	technical magazines and periodicals, publishing or publisher
323119	technical manuals and papers (books), printing without publishing
511130	technical manuals and papers, publishing and printing combined

511130	technical manuals and papers, publishing or publishers
611210	technical school, post-secondary non-university
711513	technical writers, independent
315249	teddies, girls', cut and sewn from purchased fabric
315241	teddies, infants', cut and sewn from purchased fabric
315249	teddies, women's and misses', cut and sewn from purchased fabric
448199	tee shirts, custom printed, retail
325610	teeth whiteners (e.g., pastes, gels), manufacturing
332810	teflon coating metals and metal products
517310	telecommunication network, facilities-based
541710	telecommunication research and development
517911	telecommunication resellers
237130	telecommunication transmission lines, construction
517310	telecommunications carriers, cellular telephone, facilities-based
541330	telecommunications engineering consulting
238210	telecommunications equipment installation, contractors
334512	telecommunications line testing equipment, manufacturing
541619	telecommunications management consulting services
417320	telegraph equipment merchant wholesalers
237130	telegraph line construction, general contractors
561420	telemarketing bureaus
561420	telemarketing service on a contract or fee basis
334512	telemetering instruments, industrial process type, manufacturing
517919	telemetry and tracking system operation on a contract or fee basis
416110	telephone and telegraph cable wire merchant wholesalers
334410	telephone and telegraph transformers, electronic component type, manufacturing
238210	telephone and telephone equipment installation, contractors
417910	telephone answering equipment merchant wholesalers
414220	telephone answering machines merchant wholesalers
334210	telephone answering machines, manufacturing
561420	telephone answering services
561722	telephone booths, cleaning and maintenance of
561420	telephone call centre

334210	telephone carrier line equipment, manufacturing
334210	telephone carrier switching equipment, manufacturing
517310	telephone carrier, facilities-based
517410	telephone communications carriers, satellite
517310	telephone companies, facilities-based
517310	telephone companies, incumbent local exchange carriers (ILECs) and facilities-based competitive service providers often providing a full range of telecommunication services to residential, business and wholesale customers
624190	telephone counselling service
323119	telephone directories, printing without publishing
511140	telephone directories, publishing
511140	telephone directories, publishing and printing combined
541870	telephone directory distribution services, door-to-door
417320	telephone equipment and apparatus merchant wholesalers
237130	telephone line construction, general contractors
237130	telephone line stringing
561420	telephone message service
454390	telephone selling of merchandise (retailing by home solicitation)
334210	telephone sets, refurbishing on a factory basis
561420	telephone solicitation service on a contract or fee basis
337123	telephone stands, wood, manufacturing
443143	telephone stores, retail
335920	telephone wire and cable, insulated, manufacturing
519190	telephone-based recorded information services
334210	telephones (except cellular telephones), manufacturing
334210	telephones, coin operated, manufacturing
334110	teleprinters (i.e., computer terminals), manufacturing
512190	teleproduction services
333310	telescopes, manufacturing
453999	telescopes, retail
334310	television (TV) sets, manufacturing
541840	television advertising representatives, independent
334220	television broadcast equipment, manufacturing
515120	television broadcasting network services
515120	television broadcasting stations
321999	television cabinets, wood, manufacturing
561310	television employment agencies
511120	television guides, publishing or publishers

326198	television housings, plastic, manufacturing
517310	television operation, closed circuit
334220	television or radio transmitting antennas and ground equipment, manufacturing
334410	television picture tubes, manufacturing
711512	television producers, independent
515120	television programming originating in their own studios, from an affiliated network or from external sources
417320	television receiving and transmitting tubes merchant wholesalers
532210	television rental and leasing
811210	television repair shops
443143	television sales and service, retail
414210	television sets merchant wholesalers
512120	television show syndicators
512190	television tape services (e.g., editing, transfers)
332319	television tower sections, prefabricated structural metal, manufacturing
443143	television, radio and stereo stores
443143	television, radio, stereo and appliances stores
331410	tellurium smelting and primary refining
813310	temperance organizations
334512	temperature controls, automatic, residential and commercial type, manufacturing
334512	temperature instruments (except glass and bimetal thermometers), industrial process type, manufacturing
334512	temperature sensors for motor windings, manufacturing
327215	tempered glass, made from purchased glass
327214	tempered glass, made in glass-making plants
332810	tempering metals and metal products, for the trade
813110	temples, religious
561320	temporary employment services
561320	temporary help service
532490	temporary road signs, rental
314910	temporary shelters (e.g., garages), woven fabrics, manufacturing
453999	temporary shelters for automobile, polypropylene, retail
532280	temporary shelters for automobile, wood, rental
813310	tenant advocacy associations
813990	tenant associations (except advocacy)
339930	tenders, baby (vehicles), manufacturing
713991	tennis and squash clubs
713940	tennis courts, outdoor and indoor
414470	tennis equipment and supplies merchant wholesalers
339920	tennis equipment, manufacturing
451119	tennis goods and equipment, retail
711215	tennis players, independent

315220	tennis shirts, men's and boys', cut and sewn from purchased fabric
315190	tennis shirts, men's and boys', made in knitting mills
316210	tennis shoes, rubber or plastic sole with fabric upper, manufacturing
315190	tennis skirts, made in knitting mills
334512	tensile strength testing equipment, manufacturing
321999	tent poles, wood, manufacturing
811490	tent repair shops (without retail sales of new equipment)
451119	tent shops, retail
336215	tent trailers (hard top and soft top), manufacturing
415190	tent trailers merchant wholesalers
314910	tents, made from purchased fabrics
532280	tents, rental
721211	tents, tent trailers, travel trailers and recreational vehicles (RVs)
493130	terminal elevator service (storage only)
561710	termite control services
416210	terneplate merchant wholesalers
331110	terneplate, made in steel mills
331110	ternes, iron and steel, long or short, made in steel mills
325190	terpineol, manufacturing
416390	terra cotta merchant wholesalers
327390	terrazzo products, precast (except block, brick and pipe), manufacturing
238340	terrazzo work, contractors
238340	terrazzo, pouring, setting and finishing
912110	territorial courts
325190	tert-butylated bis (p-phenoxyphenyl) ether fluid, manufacturing
213117	test drilling for metal mining, on a contract basis
213117	test drilling for non-metallic minerals mining (except fuels), on a contract basis
334512	test equipment for electronic and electrical circuits and equipment, manufacturing
334512	test sets, ignition harness, manufacturing
334512	testers for checking hydraulic controls on aircraft, manufacturing
334512	testing equipment (e.g., abrasion, shearing strength, tensile strength, torsion), manufacturing
621510	testing laboratories, medical, analytic or diagnostic
541380	testing laboratory (except medical or dental)
541380	testing of activities in a laboratory or on-site
333990	testing, weighing and inspecting packaging machinery, manufacturing
325190	tetrachloroethylene, manufacturing
325190	tetraethyl lead, manufacturing
414420	textbook, dictionary and encyclopedia merchant wholesalers

314990	textile and wool waste, processing
313210	textile articles made in broadwoven fabric mills, weaving as primary activity
418990	textile bags merchant wholesalers
414130	textile binding merchant wholesalers
418410	textile chemicals merchant wholesalers
561990	textile cutting service
541490	textile design services
414130	textile fabric merchant wholesalers
451130	textile fabrics, retail
419120	textile fabrics, wholesale agents and brokers
325610	textile finishing assistants, manufacturing
333248	textile finishing machinery (e.g., bleaching, dyeing, mercerizing), manufacturing
561910	textile folding and packaging services
419110	textile for knitting, business-to-business (B2B) electronic markets, wholesale
327214	textile glass fibres, made in glass-making plants
327110	textile guides, porcelain, manufacturing
316990	textile leathers (e.g., apron picker leather, mill strapping), manufacturing
417230	textile machinery and equipment merchant wholesalers
238299	textile machinery installation
532490	textile machinery rental or leasing
333248	textile making machinery (except sewing machines), manufacturing
339940	textile marking stamps, manufacturing
313220	textile mills, narrow woven fabric
417230	textile printers' supplies merchant wholesalers
325910	textile printing inks, manufacturing
313240	textile products (except apparel) made in lace or warp knitting mills
313220	textile products (except clothing), made in narrow woven fabric mills
323113	textile products, labels and newspaper screen printing
419110	textile raw materials, business-to-business (B2B) electronic markets, wholesale
322219	textile reels and bobbins, fibre, made from purchased paperboard
414130	textile ribbon merchant wholesalers
811310	textile roll covering repair service
325610	textile scouring agents, manufacturing
414330	textile sheets merchant wholesalers
414130	textile smallwear merchant wholesalers
414130	textile tape merchant wholesalers
493190	textile warehousing
313320	textile waterproofing, for the trade
337920	textile window blinds or shades and associated hardware (e.g., vertical and venetian), manufacturing
414130	textile yard goods merchant wholesalers
325220	texturizing cellulosic yarn, made in the same establishment

333248	texturizing machinery for textiles, manufacturing
325220	texturizing non-cellulosic yarn, made in the same establishment
313110	texturizing purchased monofilament yarn
213118	thawing and cleaning wellheads in oil fields
711111	theatre (except musical) companies
611610	theatre arts school
531120	theatre buildings (ownership and operation)
711111	theatre companies that operate their own facilities, primarily for the staging of their own productions
417920	theatre equipment and supplies (including projection equipment) merchant wholesalers
711311	theatre festival promoters, with facilities
711322	theatre festival promoters, without facilities
711311	theatre festivals with facilities
337127	theatre furniture, manufacturing
711311	theatre operators, promoting events
813920	theatre producers associations
711111	theatre production agencies
417920	theatre seats merchant wholesalers
417920	theatre supplies merchant wholesalers
531120	theatre, real estate operation
339990	theatrical accessories, manufacturing
711111	theatrical and other staged entertainment services
711321	theatrical booking agencies (except motion picture)
711111	theatrical companies, amateur
532490	theatrical equipment (except costumes), rental
711111	theatrical production, live
711321	theatrical promoters, without facilities
339990	theatrical scenery, manufacturing
711411	theatrical talent agents
561590	theatrical ticket agencies or offices
532280	theatrical wardrobes and costumes rental
541370	thematic mapping services
325410	theobromine and derivatives (i.e., basic chemicals), manufacturing
334512	theodolites or transits, surveying, manufacturing
333310	theodolites, manufacturing
611310	theological colleges or seminary (degree-granting)
417930	therapeutic beds merchant wholesalers
532490	therapeutic equipment rental, non-consumer
334512	therapeutic X-ray apparatus and tubes (e.g., medical, industrial, research), manufacturing
417930	therapy equipment merchant wholesalers
334512	thermal analysis instruments, laboratory type, manufacturing
212114	thermal coal, bituminous, mining
212115	thermal coal, subbituminous, mining
334512	thermal conductivity instruments and sensors, manufacturing

334512	thermal conductivity instruments, industrial process type, manufacturing
326140	thermal insulation, polystyrene foam, manufacturing
237130	thermal power plants, construction
541380	thermal testing, laboratories
334410	thermistors (except industrial process type), manufacturing
334512	thermistors, industrial process type, manufacturing
334512	thermocouples, manufacturing
335990	thermo-electric generators, manufacturing
333990	thermoform, blister and skin packaging machinery, manufacturing
333246	thermoforming machinery for plastics, manufacturing
541380	thermography services (testing for heat loss in buildings)
334512	thermogravimetric analyzers, manufacturing
417930	thermometers merchant wholesalers
334512	thermometers, filled system, industrial process type, manufacturing
334512	thermometers, liquid-in-glass and bimetal types (except medical), manufacturing
325210	thermoplastic resins and plastics materials, manufacturing
325210	thermosetting plastics resins, manufacturing
325210	thermosetting vulcanizable elastomers, manufacturing
811210	thermostat repair
332910	thermostatic traps, industrial type, manufacturing
334512	thermostats (e.g., air-conditioning, appliance, comfort heating, refrigeration), manufacturing
336390	thermostats, automotive, truck and bus, manufacturing
334512	thickness gauging instruments, ultrasonic, manufacturing
332999	thimbles, wire rope, manufacturing
334410	thin film integrated circuits, manufacturing
333248	thin layer deposition equipment, semiconductor, manufacturing
115110	thinning of crops, mechanical and chemical
325189	thiocyanate, manufacturing
325190	thioglycolic acid, manufacturing
325210	thiol rubber, manufacturing
212299	thorium ore mining
711213	thoroughbred and standardbreds race tracks
313220	thread and yarn, elastic, fabric-covered, manufacturing
313310	thread bleaching, dyeing and finishing
333519	thread cutting dies (i.e., a machine tool accessory), manufacturing
333248	thread making machinery, manufacturing
414130	thread merchant wholesalers
313110	thread mills

333519	thread rolling machines, metalworking, manufacturing
326290	thread, rubber (except fabric covered), manufacturing
333519	threading machines, metalworking, manufacturing
333519	threading toolholders, manufacturing
417230	threading tools merchant wholesalers
333110	threshing machinery, farm type, manufacturing
115110	threshing service, agricultural crop and plant
333248	through-hole machinery, for loading printed circuit boards, manufacturing
325220	throwing cellulosic yarn, made in the same establishment
325220	throwing non-cellulosic yarn, made in the same establishment
334512	thrust power indicators, aircraft engine, manufacturing
334410	thyristors, manufacturing
325320	tick and flea powder or spray, manufacturing
561590	ticket agencies, amusement (except theatrical)
561590	ticket agencies, sports or transportation
561590	ticket sales agency (e.g., theatrical, sports)
113311	tie bolts, cutting
331110	tie plates, iron or steel, made in steel mills
336330	tie rods, tie rod ends and assemblies, manufacturing
448150	tie shops, retail
331222	tie wires, iron or steel, made in wire drawing plants
327390	ties, concrete railroad, manufacturing
315990	ties, men's and boys', hand sewn
113311	ties, railroad, hewn, producing
321111	ties, railroad, made from logs or bolts
335120	tiffany lamps, manufacturing
315110	tights, knitting
325520	tile adhesives, manufacturing
327120	tile and pipe, sewer, clay, manufacturing
419120	tile carpets, wholesale agents and brokers
238340	tile laying, ceramic
333248	tile making machinery (except kilns), manufacturing
327990	tile, acoustical, mineral wool, manufacturing
416390	tile, clay or other ceramic (except refractory) merchant wholesalers
419120	tile, clay or other ceramic (except refractory), wholesale agents and brokers
321999	tile, cork, manufacturing
327120	tile, roofing and drain, clay, manufacturing
321919	tiles, hardwood, flooring, manufacturing
113311	timber (product of logging camps)
419110	timber and building materials, business-to-business (B2B) electronic markets
419120	timber brokers, wholesale

115310	timber cruising and valuation
113312	timber cutting and yarding on contract
113311	timber pole cutting (e.g., telephone poles)
418910	timber poles merchant wholesalers
237990	timber removal underwater, general contractors
113110	timber tracts operations for the purpose of selling standing timber
321111	timber, made from logs or bolts
321215	timber, structural, glued-laminated or pre-engineered wood, manufacturing
113311	timbers, mine, hewn, producing
113311	timbers, round mine, cutting
334512	time clocks and time recording devices, manufacturing
334512	time cycle and program controllers, industrial process type, manufacturing
334512	time locks, manufacturing
334512	time program controls, air-conditioning system type, manufacturing
417910	time recording devices (punch clocks) merchant wholesalers
561590	time share exchange services
334512	time stamps, containing clock mechanisms, manufacturing
416110	time switches merchant wholesalers
335315	time switches, electrical switchgear apparatus, manufacturing
334512	timers for industrial use, clockwork mechanism, manufacturing
561590	time-share condominium exchanges
236110	time-share condominiums, construction, by operative builders
326220	timing belts, plastics, manufacturing
326220	timing belts, rubber, manufacturing
336310	timing gears and chains, automotive and truck gasoline engine, manufacturing
417930	timing instruments merchant wholesalers
335312	timing motors, synchronous, electric, manufacturing
335315	timing relay, mechanical and solid-state (except clockwork), manufacturing
331490	tin and tin alloy bar, sheet, strip and tubing, made from purchased metal or scrap
416210	tin and tin alloys primary forms and basic shapes merchant wholesalers
416210	tin and tin base metals, shapes, forms merchant wholesalers
325189	tin chloride, manufacturing
332999	tin foil, made from purchased foil
331110	tin free steel, made in steel mills
325189	tin oxide, manufacturing
332431	tin plate cans, manufacturing
416210	tin plate merchant wholesalers
331490	tin rolling, drawing or extruding, purchased metal or scrap
325189	tin salts, manufacturing

331410	tin smelting and primary refining
331490	tin, recovering from scrap and/or alloying purchased metals
331410	tin-based alloys, made in primary smelting and refining mills (except aluminum)
325410	tincture of iodine preparations, manufacturing
332210	tinners' snips, manufacturing
331110	tinplate, made in steel mills
339990	tinsel, manufacturing
332999	tinsmiths (i.e., artisans)
238220	tinsmiths, duct work, construction
238160	tinsmiths, roof work, construction
325999	tint and dye preparations, household type (except hair), manufacturing
325620	tints, dyes and rinses, hair, manufacturing
416330	tinware merchant wholesalers
442298	tinware stores, retail
415210	tire and tube repair materials merchant wholesalers
332619	tire chains, made from purchased wire
314990	tire cord and fabric, of all materials, manufacturing
336360	tire covers, made from purchased fabric
417230	tire customizing machine merchant wholesalers
333246	tire making machinery, manufacturing
333310	tire mounting machines, motor vehicle, manufacturing
333246	tire recapping machinery, manufacturing
326210	tire repair materials, manufacturing
811199	tire repairing
326210	tire retreading, recapping or rebuilding
333246	tire shredding machinery, manufacturing
441320	tire stores selling primarily to other businesses but also selling to household consumers
332910	tire valves and parts (e.g., tire valve cores), manufacturing
415210	tires and tubes (e.g., automobile, truck, motor vehicle) merchant wholesalers
415210	tires and tubes for motorcycle merchant wholesalers
326198	tires, plastics, manufacturing
326210	tires, solid rubber, manufacturing
419120	tires, wholesale agents and brokers
322121	tissue paper stock, manufacturing
418220	tissue paper, toilet and facial merchant wholesalers
322291	tissues, cleansing, made from purchased paper
327110	titania porcelain insulators, manufacturing
212299	titaniferous-magnetite ores, valued chiefly for titanium content, mining
331490	titanium and titanium alloy bar, sheet, strip and tubing, made from purchased metal or scrap

325130	titanium based pigments, manufacturing
331529	titanium castings (except die-castings), unfinished, manufacturing
331523	titanium die-castings, unfinished, manufacturing
325189	titanium dioxide, manufacturing
332113	titanium forgings, unfinished, made from purchased titanium
331490	titanium rolling, drawing or extruding, purchased metal or scrap
331410	titanium smelting and primary refining
541190	title abstract and search companies, real estate
541190	title reconveyance companies, real estate
512190	titling or sub-titling of motion picture film or video
334512	titrimeters, manufacturing
335210	toasters, electric (including sandwich toasters), manufacturing
413310	tobacco (e.g., pipe, chewing, smoking, snuff (powder)) merchant wholesalers
411190	tobacco auctioning, merchant wholesalers
312220	tobacco cigarettes, manufacturing
111910	tobacco farming
115110	tobacco grading service
333110	tobacco harvesters, manufacturing
321920	tobacco hogsheads, manufacturing
312210	tobacco leaf processing and aging
115110	tobacco picking service
316990	tobacco pouches (except metal), manufacturing
333248	tobacco processing machinery (except farm type), manufacturing
312220	tobacco products (e.g., chewing, smoking, snuff), manufacturing
419120	tobacco products, wholesale agents and brokers
312220	tobacco sheeting services
312210	tobacco stemming and redrying
493130	tobacco warehousing, storage
419110	tobacco, business-to-business (B2B) electronic markets, wholesale
453999	tobacconists, retail
339920	toboggans, manufacturing
448130	toddlers clothing, retail
311990	tofu (except frozen desserts), manufacturing
311520	tofu frozen desserts, manufacturing
332720	toggle bolts, metal, manufacturing
419120	toilet (toiletries) soaps and preparations, wholesale agents and brokers
414520	toilet articles (toiletries) merchant wholesalers
325610	toilet bowl cleaners, manufacturing
416120	toilet bowls and tanks merchant wholesalers
332999	toilet fixtures, metal, manufacturing
326191	toilet fixtures, plastics, manufacturing
327110	toilet fixtures, vitreous china, manufacturing

316990	toilet kits and cases (except metal), manufacturing
322291	toilet paper, made from purchased paper
322121	toilet paper, made in paper mills
414520	toilet preparations (toiletries) merchant wholesalers
446120	toilet preparations (toiletries), retail
332910	toilet tank fittings, manufacturing
332999	toilet ware, precious plated metal, manufacturing
325620	toilet water (toiletries), manufacturing
414520	toilet waters and colognes merchant wholesalers
414520	toiletries merchant wholesalers
325620	toiletary preparations (e.g., cosmetics, deodorants, perfumes), manufacturing
562990	toilets, portable, rental, leasing and pumping
488490	toll bridge operation
488490	toll roads, operation of
334210	toll switching equipment, telephone, manufacturing
325110	toluene, made from refined petroleum or natural gas liquids
324110	toluene, made in petroleum refineries
325190	toluidines, manufacturing
111219	tomato farming
333110	tomato harvesters, manufacturing
311420	tomato paste, manufacturing
453999	tombstone engraving services
418990	tombstones merchant wholesalers
453999	tombstones, retail
325999	toner cartridges, manufacturing
325999	toner cartridges, manufacturing or rebuilding
325130	toners (except electrostatic, photographic), manufacturing
325999	toners (i.e., photographic), manufacturing
325999	toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing
332210	tongs, oyster, manufacturing
321919	tongue and groove lumber, made by resawing purchased lumber
316990	tongues, boot and shoe, leather, manufacturing
332439	tool boxes, light gauge metal, manufacturing
321999	tool handles, turned and shaped wood, manufacturing
331110	tool steel, made in steel mills
417230	toolholders (e.g., chucks, turrets) merchant wholesalers
333519	toolholders (i.e., machine tool accessory), manufacturing
333519	tools and accessories for machine tools, manufacturing
444130	tools and builders' hardware, retail
332210	tools, hand-held, non-powered (except kitchen type), manufacturing

333120	tooth, bucket and scarifier, manufacturing
414520	toothbrushes (except electric) merchant wholesalers
335210	toothbrushes, electric, manufacturing
414520	toothpaste merchant wholesalers
325610	toothpastes, gels and tooth powders, manufacturing
321999	toothpicks, wood, manufacturing
316990	top and heel lifts, boot and shoe, leather, manufacturing
418990	top soil merchant wholesalers
418990	top soil or potting soil merchant wholesalers
212326	topaz (nongem) mining
315220	topcoats, men's and boys', cut and sewn from purchased fabric
325410	topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing
325410	topical pharmaceutical agents (i.e., ointments, lip balms and zinc oxide creams), manufacturing
541370	topographic mapping and surveying services
332999	torpedo tubes, manufacturing
336350	torque converters, automotive, truck and bus, manufacturing
335312	torque motors, electric, manufacturing
334512	torsion testing equipment, manufacturing
311830	tortilla, manufacturing
334512	totalizing fluid meters, manufacturing
334512	totalizing meters (except aircraft), consumption registering, manufacturing
316990	tote bags, manufacturing
561520	tour operators
913910	tourism development programs, local
912910	tourism development programs, provincial government
721213	tourism farms
911910	tourism promotion programs, federal government
721213	tourist camp
721211	tourist camping park
721211	tourist camps (campground)
721192	tourist courts and cabins, accommodations
713999	tourist guide services
561590	tourist information bureaus
336410	tow targets, aircraft, manufacturing
488410	tow truck service
336211	tow trucks (including tilt and load), assembling on purchased chassis
336611	towboats or tugboats, building and repairing
327110	towel bar holders, vitreous china and earthenware, manufacturing
812330	towel supply service
325620	towelettes, premoistened, manufacturing
314120	towels and washcloths, made from purchased fabrics
414330	towels merchant wholesalers

322291	towels, paper, made from purchased paper
322121	towels, paper, made in paper mills
237130	towers, power distribution and communication, construction
336390	towing bars and systems, manufacturing
236110	town house and row-house (i.e., single-family type) construction, by general contractors
236110	townhouse construction, general contractors
325410	toxoids (e.g., diphtheria, tetanus), manufacturing
451120	toy and game stores, retail
414460	toy furniture and household equipment merchant wholesalers
339930	toy furniture and household equipment, manufacturing
339930	toy guns and pistols, manufacturing
326290	toy inflatable rubber swimming pool rafts, manufacturing
532280	toy library (i.e., renting toys)
335311	toy transformers, manufacturing
451120	toy vehicles, children's, retail
339930	toy vehicles, miniature, manufacturing
811490	toys and dolls repairing
419120	toys and hobby goods, wholesale agents and brokers
451120	toys stores, electronic
339930	toys, electric (including parts), manufacturing
339930	toys, manufacturing
333519	tracing and tapering machine tool attachments, manufacturing
339920	track and field athletic equipment (except apparel and footwear), manufacturing
451119	track and field equipment, retail
711215	track athletes, independent
414470	track sports equipment and supplies merchant wholesalers
484229	tracked vehicle freight transportation, local
487110	tracked vehicle, passenger, sightseeing operation
517919	tracking missiles by telemetry and photography on a contract basis
417210	tracklaying equipment merchant wholesalers
336510	trackless trolley buses (electric power from overhead or underground wires), manufacturing
339110	traction apparatus, manufacturing
811310	tractor (farm) repair
417220	tractor mounted mining equipment merchant wholesalers
532120	tractor rental (truck), without drivers
333120	tractors and attachments, construction type, manufacturing
333110	tractors and attachments, lawn and garden type, manufacturing
333120	tractors, crawler, manufacturing
333920	tractors, industrial, manufacturing

333120	tractors, tracklaying, manufacturing
336120	tractors, truck, for highway use, assembled on chassis of own manufacture
813910	trade associations
323120	trade binding services
561920	trade fairs promoters
511120	trade journals, publishing and printing combined
511120	trade journals, publishing or publisher
511120	trade magazines and periodicals, publishing and printing combined
511120	trade magazines and periodicals, publishing or publisher
238390	trade show exhibit installation and dismantling
561920	trade show management
561920	trade show management
561920	trade show management
561920	trade show organizers
561920	trade show promoters
561920	trade show promoters
561920	trade show promoters
561920	trade show promoters
561920	trade show promoters
561920	trade show promoters
561920	trade show promoters
561920	trade show promoters
813930	trade unions
533110	trademark copyright licensing
533110	trademark holders
533110	trademark lessors
533110	trademark owners
334290	traffic advisory communication highway signs, manufacturing
541330	traffic consultants, engineering services
912110	traffic courts
519110	traffic reporting services (road)
238210	traffic signal installation
237310	traffic signalling and lighting installation contractors (if they are specialized in this activity only)
237990	trail building, general contractors
561990	trailer or camper equipment installation
415190	trailers for passenger automobiles merchant wholesalers
336212	trailers, fifth-wheel type, for transporting horses, manufacturing
532120	trailers, rental and leasing
419120	trailers, wholesale agents and brokers
611510	train engineer (locomotive) instruction
611430	training courses for executives, soft skills (e.g., leadership, teamwork, conflict resolution, communication, problem solving)
115210	training horses (except racehorses)
611420	training in computer programming, software packages, computerized business systems,

	computer electronics technology, computer operations and local area network management
611690	training in raising small animals
315241	training pants (i.e., underwear), infants', cut and sewn from purchased fabric
611430	training provided directly to individuals or through employers' training programs
711213	training racehorses (race horse trainers)
611690	training recreational program leaders
624310	training services in sheltered workshops
339930	trains and equipment, toy, electric or mechanical, manufacturing
713992	trampoline facilities
485110	tramway operation, commuter
487110	tramways (except aerial), scenic and sightseeing
485110	tramways, aerial (except sightseeing and scenic)
325410	tranquilizers preparations, manufacturing
336350	transaxles, automotive, truck and bus, manufacturing
334220	transceivers (i.e., transmitter-receiver units), manufacturing
561410	transcription services
334512	transcutaneous electrical nerve stimulators (tens), manufacturing
334410	transducers (except pressure), manufacturing
484110	transfer (trucking) service, general freight, local
541330	transformer engineering services
335311	transformer parts, manufacturing
237130	transformer stations and substations, electric power, construction
334410	transformers, electronic component type, manufacturing
335311	transformers, for electronic meters, manufacturing
335311	transformers, ignition, for use on domestic fuel burners, manufacturing
335311	transformers, reactor, manufacturing
417320	transistors merchant wholesalers
334410	transistors, manufacturing
541850	transit advertising services
485110	transit system, mixed mode
485110	transit system, operation of
623991	transition homes for women
541930	translation services (translator)
335315	transmission accessories, electric, manufacturing
335311	transmission and distribution voltage regulators, manufacturing
316990	transmission belting, leather, manufacturing
326220	transmission belts, rubber, manufacturing
336390	transmission coolers, manufacturing
325999	transmission fluids, synthetic, manufacturing

221121	transmission lines and the transformer stations that are integral to transmission
221121	transmission of electric power
336350	transmission rebuilding on a factory basis
811119	transmission repair and replacement, motor vehicle
332319	transmission tower sections, prefabricated structural metal, manufacturing
332319	transmission towers and masts, prefabricated, manufacturing
336350	transmissions and parts, automotive, truck and bus, manufacturing
811119	transmissions, automotive, installation, repair, or sale and installation
417320	transmitters merchant wholesalers
334512	transmitters, industrial process control type, manufacturing
333110	transplanters, farm type, manufacturing
488519	transport clearinghouse
911910	transportation and communication research, federal
911910	transportation and communications standards
488519	transportation brokerage (multi modal)
488519	transportation brokers
481214	transportation by space vehicle
913910	transportation commission, local administration
541330	transportation consultants (consulting engineering)
912910	transportation control and safety programs, provincial administration
417230	transportation equipment industries, machinery, equipment and supplies
236220	transportation facilities building construction (e.g., bus shelter, terminals, hangars, stations)
561613	transportation guard services
911910	transportation licensing, federal administration
417990	transportation machinery, equipment and supplies (except motor vehicles) merchant wholesalers
541619	transportation management consulting services
483115	transportation of freight on bays and sounds of the oceans
485990	transportation services for persons with disabilities
484210	transportation, used uncrated goods (household, museum, hospital, factory)
484229	transporting automobiles and other motor vehicles, local
484229	transporting mobile homes, local
484210	transporting used institutional equipment
339920	trap racks (clay targets)

212316	trap rock, crushed and broken stone, quarrying
212316	trap rock, dimension, quarrying
414470	trap shooting equipment and supplies
	merchant wholesalers
332619	traps, animal and fish, made from purchased wire
339920	traps, shooting equipment, manufacturing
713992	trapshooting facilities
333310	trash and garbage compactors, commercial type, manufacturing
562110	trash collection
335229	trash compactors, household, manufacturing
326198	trash containers, plastics, manufacturing
332319	trash racks, fabricated metal plate, manufacturing
561510	travel agencies
511130	travel guide, publishers or publishing exclusively on Internet
511130	travel guide, publishing
511130	travel guide, publishing and printing combined
561510	travel information services
561510	travel planning and arranging services
561520	travel tour services, tour operators
721211	travel trailer parks
415190	travel trailers (e.g., tent trailers) merchant wholesalers
624190	traveler's aid centres
334410	traveling wave tubes, manufacturing
522390	travellers' cheque issuance services
316990	travelling bags, all materials, manufacturing
212315	travertine, quarrying
114113	trawling and trolling, seafish
321920	trays, carrier, wood, manufacturing
335210	trays, warming, electric, manufacturing
332619	trays, wire, made from purchased wire
321999	trays, wood, wicker and bagasse, manufacturing
326210	tread rubber (e.g., camelback), manufacturing
339920	treadmills, manufacturing
911910	treasury board secretariat, federal government
912910	treasury board, provincial administration
812330	treated mats and rugs, supply service
812330	treated mops, dust cloths and tool covers, supply service
562110	treating and packaging hazardous waste for transport
238160	treating roofs (by spraying, painting or coating)
238160	treating roofs and installing skylights
321114	treating wood products with creosote or other preservatives
562210	treatment and filtration of hazardous industrial waste water

321114	treatment of wood products with organic compounds such as creosote, and water-borne inorganic compounds, such as chromated copper arsenate
111421	tree and shrub farming (except forestry), short rotation growing and harvesting cycle
113311	tree felling, bucking, cutting
413150	tree fruit (apples, pears, peaches, plums, cherries) merchant wholesalers
111330	tree fruit farming
333120	tree harvesting equipment, manufacturing
111421	tree nursery
111330	tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms
311225	tree nut oils (e.g., tung, walnut), made from purchased oils
311224	tree nut oils (e.g., tung, walnut), made in crushing mills
115110	tree planting (except forestry services)
115310	tree planting (forestry services)
561730	tree removal services
113210	tree seeds gathering
333110	tree shakers (e.g., nuts, soft fruits, citrus), manufacturing
561730	tree surgery service
411130	trees, bushes and plants merchant wholesalers
321919	trellises, wood, manufacturing
333120	trenching machines, manufacturing
237990	trenching, underwater
237310	trestle bridge construction, general contractors
332319	trestles, steel, manufacturing
325220	tri-acetate fibres and yarns, manufacturing
541190	trial consulting services
914110	tribal courts
914110	tribal police
914110	tribe council
325190	trichloroethylene, manufacturing
325190	trichlorophenoxyacetic acid, manufacturing
339930	tricycles, children's toy (except metal), manufacturing
336990	tricycles, children's, metal, manufacturing
325190	tridecyl alcohol, manufacturing
238350	trim and finish, contractors
332321	trim, metal, manufacturing
326193	trim, motor vehicle, plastic mouldings and extrusions, manufacturing
321919	trim, wood and covered wood, manufacturing
315990	trimmings for clothing, made from purchased fabric
339910	trimmings, cane, umbrella, precious metals, manufacturing
339990	trimmings, feather, manufacturing
313220	trimmings, made in narrow fabric weaving mills

316990	trimmings, shoe, leather, manufacturing
326198	trims for appliances, plastic, manufacturing
325920	trinitrotoluene (TNT), manufacturing
325190	triphenyl and tricresyl phosphate, manufacturing
236110	triplexes, construction
333310	tripods, camera and projector, manufacturing
212398	tripoli mining
335311	tripping transformers
335315	trolley duct-feeders, manufacturing
335930	trolley line material, overhead, manufacturing
485110	trolley operation, commuter
487110	trolley operation, scenic and sightseeing (scheduled)
212398	trona mining
332999	trophies and holloware, precious plated metal, manufacturing
414410	trophies merchant wholesalers
332999	trophies, non-precious metal, manufacturing
339910	trophies, precious metal (except plated), manufacturing
321999	trophy bases, wood, manufacturing
453999	trophy shops, retail
112510	tropical aquarium fish farms, freshwater
411110	tropical fish merchant wholesalers
111422	tropical foliage and green plants, greenhouse grown
111330	tropical fruit farms
213111	troubleshooting, natural gas and oil well, on a contract basis
332329	troughs, elevator, sheet metal, manufacturing
332319	troughs, industrial, fabricated metal plate, manufacturing
335210	trouser pressers, electric, domestic, manufacturing
315190	trousers, made in knitting mills
315220	trousers, men's and boys', cut and sewn from purchased fabric
315249	trousers, women's and misses', cut and sewn from purchased fabric
332210	trowels, manufacturing
336211	truck bodies and cabs, manufacturing
336211	truck bodies, assembling on purchased chassis
415190	truck boxes (e.g., dump, utility, service) merchant wholesalers
488990	truck broker (without truck expenses)
336215	truck campers (i.e., slide-in campers), manufacturing
335315	truck controls, industrial battery, manufacturing
811111	truck engine repair shops
111219	truck farming
532120	truck finance leasing
454390	truck jobber (huckster)
488490	truck loading and unloading service

811121	truck or trailer body repair
532120	truck rental (except industrial), without drivers
811111	truck repair shops, general
447190	truck stops
336120	truck tractors for highway use, assembling on chassis of own manufacture
336211	truck tractors, for highway use, assembling on purchased chassis
336212	truck trailer manufacturing
415190	truck trailers merchant wholesalers
488990	truck transportation brokers
484210	truck transportation of art objects, displays and exhibits
811192	truck washing
488490	truck weighing station operation
532120	truck, utility trailer and recreational vehicles (RVs) rental and leasing
813910	trucking (truckers) association
484210	trucking service, used goods, household, office or institutional
488490	trucking terminals, independent, with or without maintenance facilities
484229	trucking wood building materials for housing construction, local
484229	trucking, automobiles, local
484122	trucking, general freight, long distance, less than truckload
484239	trucking, hazardous materials, using specialized equipment, long distance
415120	trucks and buses merchant wholesalers
419120	trucks and buses, wholesale agents and brokers
336120	trucks, heavy (except off-highway), assembling on chassis of own manufacture
336110	trucks, light duty, assembling on chassis of own manufacture
316990	trunks (i.e., luggage), all materials, manufacturing
332319	truss plates, fabricated metal plate, manufacturing
321215	trusses, glue-laminated or pre-engineered wood, manufacturing
321215	trusses, wood, metal-plate-connected, manufacturing
321215	trusses, wood, roof or floor, manufacturing
522111	trust companies, depository
523990	trust companies, non-depository
522111	trust company branches, chartered, providing personal and commercial banking services
522299	trust deeds, purchase and sale of
813210	trusts (e.g., religious, educational, charitable, philanthropic), awarding grants
523990	trusts administration
526989	trusts, estates, and agency accounts
448199	T-shirts shops

315190	t-shirts, made in knitting mills
315210	t-shirts, men's and boys', cut and sewn from materials owned by others
315249	t-shirts, outerwear, girls', cut and sewn from purchased fabric
315241	t-shirts, outerwear, infants', cut and sewn from purchased fabric
315220	t-shirts, outerwear, men's and boys', cut and sewn from purchased fabric
315220	t-shirts, outerwear, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
315249	t-shirts, outerwear, women's and misses', cut and sewn from purchased fabric
315249	t-shirts, underwear, girls', cut and sewn from purchased fabric
315241	t-shirts, underwear, infants', cut and sewn from purchased fabric
315220	t-shirts, underwear, men's and boys', cut and sewn from purchased fabric
315249	t-shirts, underwear, women's and misses', cut and sewn from purchased fabric
315190	t-shirts, women's and girls', made in knitting mills
315210	t-shirts, women's, misses' and girls', cut and sewn from materials owned by others
325610	tub and tile cleaning preparations, manufacturing
332910	tube and hose fittings, non-ferrous, fluid power, manufacturing
333519	tube rolling mill machinery, metalworking, manufacturing
331110	tube rounds, iron or steel, made in steel mills
331317	tube, aluminum, made from purchased aluminum
331110	tube, iron or steel, made in steel mills
326121	tube, non-rigid plastics, manufacturing
325410	tuberculin (i.e., tuberculo-protein derived), manufacturing
622310	tuberculosis hospital
332999	tubes, made from purchased metal pipe
331210	tubes, pipes or conduits (e.g., heavy riveted, lock joint, seamless, welded), made from purchased iron or steel
331420	tubing, copper and copper alloy, made from purchased metal or scrap
331490	tubing, made from purchased non-ferrous (except aluminum, copper) metal or scrap
326290	tubing, rubber (except extruded, lathe-cut, moulded), manufacturing
326290	tubing, rubber, manufacturing
331110	tubing, seamless steel, made in steel mills
313210	tubing, seamless, cotton, broad-woven, weaving
331110	tubing, wrought iron or steel, made in steel mills
332999	tubs, laundry and bath, metal, manufacturing

327390	tubs, laundry, concrete, manufacturing
238140	tuck pointing, contractors
333248	tufting machinery for textiles, manufacturing
532410	tugboat leasing (except financial) without operator
488339	tugboat service, harbour operations
326198	tumblers, plastics, manufacturing
332810	tumbling (i.e., cleaning and polishing) metals and metal products, for the trade
325189	tungstates (e.g., ammonium tungstate, sodium tungstate), manufacturing
331490	tungsten bar, sheet, strip and tubing, made from purchased metal or scrap
331490	tungsten carbide powder, made by metallurgical process
331410	tungsten smelting and primary refining
237990	tunnel construction
333920	tunnel kiln cars, manufacturing
238210	tunnel lighting contractors
332319	tunnel lining, fabricated metal plate, manufacturing
488490	tunnel operation, vehicular
332319	tunnels, wind, fabricated metal plate, manufacturing
315990	tuques, made from purchased fabric
315190	tuques, made in knitting mills
334512	turbidity instruments, industrial process type, manufacturing
334512	turbidometers, laboratory type, manufacturing
334512	turbine flow meters, industrial process type, manufacturing
333611	turbine generator set unit, manufacturing
334512	turbine meters, consumption registering, manufacturing
333611	turbines (except aircraft type), manufacturing
336390	turbocharger air coolers, manufacturing
111421	turf (sod) farming
561730	turf installation (except artificial)
112330	turkey and turkey egg production
112330	turkey production
325610	turkey red oil, manufacturing
812190	turkish baths
332720	turnbuckles, manufacturing
416320	turned or shaped wood products merchant wholesalers
333519	turning machines (i.e., lathes), metalworking, manufacturing
321919	turnings, furniture, unfinished wood, manufacturing
334512	turnstiles, equipped with counting mechanisms, manufacturing
418410	turpentine and resin, chemicals merchant wholesalers
325190	turpentine, made by distillation of pine gum or pine wood
212398	turquoise mining

333519	turret lathe, metalworking, manufacturing
112510	turtle and other freshwater animal aquaculture
112510	turtle and other salt water animal aquaculture
611690	tutors, private
315220	tuxedos, cut and sewn from purchased fabric
313210	twill fabrics, cotton or man-made fibre, broad-woven, weaving
314990	twine (except paper), manufacturing
418990	twine merchant wholesalers
314990	twine, paper, manufacturing
417230	twist drills merchant wholesalers
517310	two-way paging communications carriers
811210	two-way radio system repair
443143	two-way radios, home or auto, retail
323120	typesetting (i.e., computer-controlled, hand, machine), for the printing trade
333248	typesetting machinery, manufacturing
418210	typewriter and other office machine paper merchant wholesalers
417910	typewriters merchant wholesalers
333310	typewriters, manufacturing
561410	typing services

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711511	Ukrainian eggs, hand-painting
212398	ullexite mining
335110	ultra violet lamps, manufacturing
336410	ultra-light aircraft, manufacturing
325130	ultramarine pigments, manufacturing
333519	ultrasonic boring, drilling and milling machines, metalworking, manufacturing
335990	ultrasonic cleaning equipment (except medical and dental), manufacturing
339110	ultrasonic dental equipment, manufacturing
333519	ultrasonic metal forming machines, manufacturing
334512	ultrasonic scanning devices, medical, manufacturing
334512	ultrasonic testing equipment (except medical), manufacturing
333990	ultrasonic welding equipment, manufacturing
335120	ultraviolet lamp fixtures, manufacturing
561710	ultraviolet radiation of mollusc, on contract
334512	ultraviolet-type analytical instruments, manufacturing
212398	umber mining
325130	umber, manufacturing
339910	umbrella handles and trimmings, precious metal
448150	umbrella stores, retail
339990	umbrellas (e.g., beach, garden), manufacturing
448199	underclothing, men's and boys', retail

324122	undercoating for motor vehicles, made from purchased asphaltic materials
811199	undercoating service, automotive
448199	undergarments, women's, retail
237130	underground cable (e.g., cable television, electricity, and telephone) laying
333130	underground mining machinery, manufacturing
238910	underground tank (except hazardous material) removal
541380	underground utility lines (e.g., telephone, cablevision, hydro), locating on contract
326150	underlay, carpet and rug, foam plastics (except polystyrene), manufacturing
326290	underlay, carpet and rug, foam rubber, manufacturing
237310	underpass construction, general contractors
238990	underpinning, construction
417920	undertakers' equipment and supplies merchant wholesalers
325410	undertaking one or more of several basic processes such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments
561990	underwater diving services
335120	underwater lighting fixtures (e.g., swimming pool), manufacturing
334511	underwater navigational systems, manufacturing
336612	underwater ROV (remotely operated vehicle), manufacturing
414470	underwater sports equipment merchant wholesalers
113312	underwater timber removal services
315210	underwear and nightwear, men's and boys, cut and sewn from materials owned by others
315210	underwear and nightwear, women's, misses' and girls', cut and sewn from materials owned by others
448130	underwear, children's, retail
315249	underwear, girls', cut and sewn from purchased fabric
315241	underwear, infants' (e.g., slips, panties), cut and sewn from purchased fabric
315190	underwear, made in knitting mills
315220	underwear, men's and boys', cut and sewn from purchased fabric
315249	underwear, women's and misses', cut and sewn from purchased fabric
523110	underwriters, securities
414390	unfinished furniture merchant wholesalers
418920	unfinished precious stones merchant wholesalers

315990	uniform hats and caps (except protective head gear), made from purchased fabric
315249	uniform shirts (except team athletic), women's and misses', cut and sewn from purchased fabric
315220	uniform shirts (except team athletic, washable service), men's and boys', cut and sewn from purchased fabric
315289	uniform shirts, team athletic, men's and boys', cut and sewn from purchased fabric
315289	uniform shirts, team athletic, women's and misses', cut and sewn from purchased fabric
315220	uniform shirts, washable service type, men's and boys', cut and sewn from purchased fabric
812330	uniform supply and laundering service
315220	uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric
315249	uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric
448199	uniforms (except athletic), men's and boys', retail
448199	uniforms (except athletic), women's, retail
448199	uniforms and work clothing, retail
315249	uniforms, dress, tailored (e.g., firefighter, military, police), women's and misses', cut and sewn from purchased fabric
315220	uniforms, non-tailored, men's and boys', cut and sewn from purchased fabric
315190	uniforms, non-tailored, men's and boys', made in knitting mills
315220	uniforms, non-tailored, washable service type, men's, cut and sewn from purchased fabric
315190	uniforms, non-tailored, women's and girls', made in knitting mills
315249	uniforms, non-tailored, women's, misses' and girls', cut and sewn from purchased fabric
813930	union organizations
315190	union suit or long underwear (longjohn's), men's and boys', made in knitting mills
315220	union suits, men's and boys', cut and sewn from purchased fabric
526989	union trust funds
332910	unions, pipe, metal (except made from purchased pipe), manufacturing
414110	unisex clothing merchant wholesalers
448140	unisex clothing stores, retail
812116	unisex hair stylist shops
812116	unisex hairdressers
316210	unisex sabot, manufacturing
416110	unit substations merchant wholesalers
813210	united fund councils
919110	United Nations, office in Canada
336410	universal joints, aircraft, manufacturing

336350	universal joints, automotive, truck and bus, manufacturing
912910	universities commission, provincial administration
813410	university clubs
912910	university support program, provincial
611310	university teachers, own account
311814	unleavened bread, made in commercial bakeries
411120	unpolished rice merchant wholesalers
411190	unprocessed crude vegetables and fruits merchant wholesalers
411190	unprocessed feathers merchant wholesalers
411190	unprocessed fluid milk merchant wholesalers
411190	unprocessed or shelled only bulk peanut merchant wholesalers
411190	unprocessed or shelled only nuts merchant wholesalers
411120	unshelled beans merchant wholesalers
411190	unshelled nuts and seeds merchant wholesalers
418910	untreated wooden poles and pilings merchant wholesalers
337121	upholstered household furniture manufacturing
811420	upholsterer
417920	upholsterers' equipment and supplies merchant wholesalers
561740	upholstery cleaning on customers' premises
561740	upholstery cleaning services
451130	upholstery fabric, retail
417920	upholstery filling and padding merchant wholesalers
314990	upholstery filling, textile (except nonwoven fabric), manufacturing
811420	upholstery repair
811121	upholstery repair, automotive
332619	upholstery springs and spring units, made from purchased wire
332113	upset forgings, unfinished, made from purchased iron or steel
333519	upsetters (i.e., forging machines), manufacturing
212291	uranium ore milling
325189	uranium oxide, manufacturing
331410	uranium smelting and primary refining
325189	uranium, enriched, manufacturing
485110	urban and suburban passenger transit system operation
913910	urban community council
913130	urban community police force
522299	urban mortgage company
485110	urban transit system
325313	urea (except fertilizer), manufacturing
325210	urea resins, manufacturing
325313	urea, manufacturing
326150	urethane foam products, manufacturing

325210	urethane rubber, manufacturing
238190	urethane slabjacking contractors
238190	urethane soil stabilization contractors
621499	urgent medical care centres and clinics (except hospitals)
416120	urinals merchant wholesalers
332999	urinals, metal, manufacturing
327110	urinals, vitreous china, manufacturing
621510	urinalysis laboratories
621110	urologists, offices of
334110	USB flash drives (e.g., thumbdrives, jumpdrives), manufacturing
419120	used (recycled) auto parts, wholesale agents and brokers
453310	used appliances, household, retail
415310	used automobile parts merchant wholesalers
415310	used automotive parts (recyclers) merchant wholesalers
441310	used automotive parts, retail
453310	used furniture, retail
453310	used merchandise dealers (except motor vehicles)
415310	used motorcycle parts merchant wholesalers
453310	used office equipment, retail
441120	used or second-hand motor vehicle dealers (e.g., automobiles, pickups, vans), retail
418190	used plastic milk jugs and similar plastic containers merchant wholesalers
453310	used rare collector's items (e.g., autograph, coins, card, stamps) shops
453310	used sporting goods and equipment, retail
415210	used tires (except scrap) merchant wholesalers
484210	used uncrated goods, moving and storage
112510	using some form of intervention in the aquaculture rearing or growing process to enhance production
339910	utensils and cutlery (e.g., spoons, knives, forks), precious metal (except plated), manufacturing
321999	utensils, wood, manufacturing
541619	utilities management consulting services
332311	utility buildings, prefabricated, metal, manufacturing
326198	utility containers (e.g., baskets, bins, boxes, buckets, dishpans, pails), plastics, manufacturing
237130	utility line (e.g., communication and electric power), construction
237110	utility line (i.e., sewer and water), construction
511211	utility software, computer, packaged, publishers or publishing
532120	utility trailer rental
336215	utility trailers, manufacturing
441220	utility trailers, retail

V

721213	vacation camps (except hunting and fishing camps)
526989	vacation funds for employees
236110	vacation homes, construction, by operative builders
115210	vaccinating livestock (except by veterinarians)
115210	vaccinating pets and other animal specialties (except by veterinarians)
541940	vaccination services, animal
325410	vaccines (i.e., bacterial, viral), manufacturing
332439	vacuum bottles, light gauge metal, manufacturing
336340	vacuum brake boosters, automotive, truck and bus, manufacturing
326220	vacuum cleaner belts and hoses, plastics, manufacturing
326220	vacuum cleaner belts and hoses, rubber, manufacturing
443143	vacuum cleaner stores, retail
443143	vacuum cleaners retail sales and service
335210	vacuum cleaners, household, manufacturing
333310	vacuum cleaners, industrial and commercial type, manufacturing
238299	vacuum cleaning systems, built-in, contractors
333990	vacuum furnaces and ovens, manufacturing
332810	vacuum plating metals and metal products, for the trade
333910	vacuum pumps (except laboratory), manufacturing
339110	vacuum pumps, laboratory type, manufacturing
335315	vacuum relays, manufacturing
332420	vacuum tanks, heavy gauge metal, manufacturing
562910	vacuum truck services in oilfield
327215	vacuum tube blanks, glass, made from purchased glass
327214	vacuum tube blanks, glass, made in glass-making plants
334410	vacuum tubes, manufacturing
488119	vacuuming of airport runways
333110	vacuums, yard, manufacturing
812320	valet apparel services, laundry and drycleaning
812930	valet parking services
812320	valet service, cleaning and pressing clothing
325190	valonia extract, manufacturing
321999	valve discs, cork, manufacturing
333519	valve grinding machines, metalworking, manufacturing
417230	valves and fittings (except plumbers') merchant wholesalers

416120	valves and fittings, plumbers' merchant wholesalers
332910	valves, for water works and municipal water systems, manufacturing
332910	valves, hydraulic and pneumatic, fluid power, manufacturing
332910	valves, industrial type (e.g., gate, globe, check, pop safety, relief), manufacturing
316990	vamps, leather, manufacturing
336215	van and mini-van conversions, on purchased chassis
336211	van bodies (cube), manufacturing
811121	van conversions on a custom basis
484210	van lines, moving and storage service
212291	vanadium ore mining
325190	vanillin, synthetic, manufacturing
337126	vanities, household, metal, manufacturing
316990	vanity cases (except leather and precious metal), manufacturing
316990	vanity cases, leather, manufacturing
337123	vanity dressers, manufacturing
485990	vanpool operation
336110	vans, commercial and passenger, light duty, assembling on chassis of own manufacture
335210	vaporizers, electric, manufacturing
334512	vapour heating controls, manufacturing
335110	vapour lamps, manufacturing
333990	vapour separating machinery, manufacturing
334512	variable control instruments, industrial process type, manufacturing
452999	variety and dollar stores, retail
311611	variety meats (i.e., edible organs), produced in slaughtering plants
445120	variety, convenience or confectionary stores
334410	varistors, manufacturing
325510	varnishes, manufacturing
416340	varnishes, stains, lacquers and shellacs merchant wholesalers
332810	varnishing metals and metal products
327420	vases or urns (e.g., gypsum, plaster of Paris), manufacturing
327215	vases, made from purchased glass
327110	vases, pottery (e.g., china, earthenware and stoneware), manufacturing
325130	vat dyes, synthetic, manufacturing
332420	vats, heavy gauge metal, manufacturing
332439	vats, light gauge metal, manufacturing
711111	vaudeville companies
332999	vault doors and linings, metal, manufacturing
332999	vaults (except burial), metal, manufacturing
417910	vaults and safes merchant wholesalers
238299	vaults, safes and banking machine, installation contractor
326220	V-belts, plastics, manufacturing
326220	V-belts, rubber, manufacturing
413160	veal (except frozen packaged) merchant wholesalers

111219	vegetable (e.g., asparagus, bok choy, pumpkin, rhubarb, squash), farming
111219	vegetable (e.g., broccoli, Brussels sprout, cabbage, carrot, cauliflower), farming
111219	vegetable (e.g., celery, cucumber, lettuce, radish, rutabaga), farming
111219	vegetable (e.g., spinach, tomato, table turnip), farming
325410	vegetable alkaloids (i.e., caffeine, codeine, morphine, nicotine and derivatives), basic chemicals, manufacturing
413150	vegetable and fruit importers or shippers, merchant wholesalers
111219	vegetable bedding plants, growing of
418310	vegetable cake and meal merchant wholesalers
311225	vegetable cooking and table oils, made from purchased oils
413190	vegetable cooking oil merchant wholesalers
111219	vegetable farming, other than potato (except field crops)
111419	vegetable farming, under cover
411190	vegetable fibres merchant wholesalers
111419	vegetable food crops grown in greenhouses
413190	vegetable juices merchant wholesalers
333248	vegetable oil processing machinery, manufacturing
413150	vegetable packing shed merchant wholesalers
111219	vegetable seed growing
413190	vegetable shortening merchant wholesalers
311990	vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing
561990	vehicle license issuing on a contract or fee basis
321919	vehicle stock, hardwood, manufacturing
339930	vehicles (except bicycles), children's, manufacturing
336320	vehicular lighting fixtures, manufacturing
313210	velvet fabrics, cotton, man-made fibre or silk, broad-woven, weaving
454210	vending machine merchandise, non-store, retail
811310	vending machine service and repair
238299	vending machines installation
333310	vending machines, manufacturing
532490	vending machines, rental only
333245	veneer and plywood forming machinery, manufacturing
333248	veneer drying machinery, manufacturing
113311	veneer logs, logging
416320	veneer merchant wholesalers
321211	veneer mills, hardwood
321212	veneer mills, softwood
321999	veneer work, inlaid, manufacturing
321211	veneer, hardwood, manufacturing

321920	veneer, manufacturing and converting into containers (e.g., fruit or vegetable baskets, boxes, hampers, bushel baskets)
321212	veneer, softwood, manufacturing
321919	venetian blind slats, wood, manufacturing
337920	venetian blinds (wood), manufacturing
561722	venetian blinds cleaning
337920	venetian blinds, metal, manufacturing
238390	ventilated wire shelving (i.e., closet organizing-type) installation
416120	ventilating equipment and supplies merchant wholesalers
335210	ventilating fans, electric, household-kitchen, manufacturing
333413	ventilating fans, industrial and commercial type, manufacturing
238220	ventilating work, contractors
332329	ventilators, sheet metal, manufacturing
523910	venture capital companies
212316	verde' antique, crushed and broken stone, quarrying
212316	verde' antique, dimension-quarrying
212398	vermiculite mining
327990	vermiculite, exfoliated, manufacturing
325410	vermifuge preparations, manufacturing
325130	vermilion pigments, manufacturing
414390	vertical blinds merchant wholesalers
442291	vertical blinds, retail
517410	very small aperture terminal (VSAT) services
332420	vessels, heavy gauge metal, manufacturing
315289	vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric
315220	vests, non-tailored, men's and boys', cut and sewn from purchased fabric
315249	vests, non-tailored, women's and misses', cut and sewn from purchased fabric
315220	vests, tailored, men's and boys', cut and sewn from purchased fabric
315249	vests, tailored, women's and misses', cut and sewn from purchased fabric
911910	veterans' benefits program, federal government
622111	veterans' hospital
813410	veterans' organization
813310	veterans' rights associations
417930	veterinarians' equipment and supplies merchant wholesalers
339110	veterinarians' instruments, manufacturing
541940	veterinarians, offices of
541940	veterinary clinics
541940	veterinary laboratories
325410	veterinary medicinal preparations, manufacturing
325410	veterinary medicine uncompounded, manufacturing
339110	veterinary operating tables, manufacturing
541940	veterinary practices or clinics

541710	veterinary research and development laboratories
541940	veterinary testing laboratories
523910	viatical settlement companies
417220	vibrating and screening equipment, mine merchant wholesalers
532490	vibrating beds or chairs, rental
335210	vibrating devices (e.g., safety apparatus, technical aids, massagers), electric, manufacturing
532490	vibrating devices (e.g., safety apparatus, technical aids, massagers), rental
238390	vibration isolation contractor
334512	vibration meters, analyzers and calibrators, manufacturing
541380	vibration testing services
333120	vibrators, concrete, manufacturing
335311	vibrators, interrupter, manufacturing
518210	video and audio streaming services
519122	video archives
443143	video camera stores, retail
334310	video cameras, household type, manufacturing
334310	video cassette recorders (VCR), manufacturing
532280	video cassette rental
334610	video cassettes, blank, manufacturing
334610	video cassettes, pre-recorded, mass-reproducing
417320	video conference equipment merchant wholesalers
414210	video disc players merchant wholesalers
532280	video disk or tape rental to the general public
713299	video gambling device concession operators (i.e., supplying and servicing in others' facilities)
713120	video game arcades (except gambling machines)
334310	video game consoles (games run from DVD or CD-ROM), manufacturing
339930	video game consoles (pre-programmed games in the unit), manufacturing
511212	video game designing and developing (with publishing)
541515	video game designing and developing (without publishing)
339930	video game machines (except coin-operated), manufacturing
334610	video game software cartridges, mass-reproducing
511212	video game software publishing
511212	video game software publishing (including designing and developing)
511212	video game software publishing exclusively on Internet
451120	video games (plug and play), retail
414210	video games merchant wholesalers

453310	video games trading shop, retail
419110	video games, business-to-business (B2B)
	electronic markets, wholesale
339930	video games, manufacturing
333310	video graphics (e.g., commercial projectors), manufacturing
515210	video on demand (VOD) channels
515210	video on demand (VOD) programming
517310	video on demand (VOD), distribution by cable
519130	video on demand (VOD), distribution on the Internet
541920	video photography services, portrait
532210	video recorder and player rental and leasing
811210	video recorder or player repair
443143	video recorders, retail
532280	video rentals from kiosk
532280	video store rental of tapes machines
512190	video tape and motion picture stock footage, film libraries
334610	video tape or disk, mass-reproducing
443146	video tape stores, retail
541920	video taping services (e.g., weddings, special events)
512190	video, film and tape conversion services (i.e., transfer between formats)
519122	videotheques
311940	vinegar and cider vinegar, manufacturing
111330	vineyards
325190	vinyl acetate (except resins), manufacturing
326114	vinyl and vinyl copolymer film and unlaminated sheet, manufacturing
325190	vinyl chloride (chloroethylene), manufacturing
313320	vinyl coated fabrics, manufacturing
444190	vinyl doors and windows, retail
325220	vinyl fibres and filaments, manufacturing
326198	vinyl floor coverings, manufacturing
238330	vinyl floor tile and sheet installation, contractors
325210	vinyl resins, manufacturing
238170	vinyl siding, soffit and fascia, installation
416390	vinyl snow fence merchant wholesalers
326196	vinyl window and door manufacturing
325220	vinylidene chloride fibres and filaments, manufacturing
325210	vinylidene resins, manufacturing
418990	violins merchant wholesalers
325410	viral in vitro diagnostic test substances, manufacturing
713299	virtual gambling website operators
451120	virtual reality game equipment, household, retail
334110	virtual reality helmets, manufacturing
325410	virus vaccines, manufacturing
325220	viscose fibres, bands, strips and yarn, manufacturing

325220	viscose rayon fibres and filaments, manufacturing
334512	viscosimeters (except industrial process type), manufacturing
334512	viscosity instruments, industrial process type, manufacturing
332210	vises (except machine attachments), manufacturing
333519	vises (i.e., machine tool accessory), manufacturing
337214	visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing
337213	visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing
621610	visiting nurse associations
911320	visitor admissions services
561590	visitor information centres or bureaus
541430	visual communication, design consultants
325410	vitamin preparations, manufacturing
446191	vitamin stores, retail
414510	vitamins merchant wholesalers
325410	vitamins, uncompounded, manufacturing
711130	vocalist, independent
611510	vocational apprenticeship training
611510	vocational correspondence schools
611710	vocational counselling (except rehabilitation)
611710	vocational guidance centres
611110	vocational high schools
624310	vocational rehabilitation counselling and training services
611510	vocational schools (except high schools, data processing or business)
561420	voice mail box services
517310	voice over Internet Protocol (VoIP) services providers, facilities-based
517911	voice over Internet protocol (VoIP) services, access-independent (non-managed)
313210	voiles fabrics, cotton, man-made fibre or silk, broad-woven, weaving
212398	volcanic ash mining
212316	volcanic rock, crushed and broken stone, quarrying
212316	volcanic rock, dimension, quarrying
212316	volcanic rock, quarrying
416110	voltage regulators (except motor vehicle) merchant wholesalers
336320	voltage regulators, automotive, rebuilding, on a factory base
336320	voltage regulators, for internal combustion engines, manufacturing
334410	voltage regulators, integrated circuit, manufacturing
334512	voltmeters, manufacturing
813920	voluntary health care standards associations
813210	voluntary health organization

561310	volunteer employment centre
913140	volunteer fire-fighter
417920	voting machines merchant wholesalers
333310	voting machines, manufacturing
322219	vulcanized fibre products, made from purchased paperboard
325210	vulcanized oils, manufacturing
333246	vulcanizing machinery, manufacturing

W

339920	wading pools, plastic coated fabric
332999	wads, ammunition, manufacturing
333248	wafer processing equipment, semiconductor, manufacturing
339930	wagons and sleighs (toys), manufacturing
321919	wainscoting, wood, manufacturing
315990	waistbands, trouser, made from purchased fabric
561420	wake-up call services
339930	walkers, baby, manufacturing
339990	walking sticks, manufacturing
238310	wall cavities and attic space, insulating
334512	wall clocks, manufacturing
238320	wall covering or removal contractors
335930	wall plates, electrical, manufacturing
416390	wallboard (except wooden) merchant wholesalers
321216	wallboard, cellular fibre or hard pressed wood, manufacturing
327420	wallboard, gypsum, manufacturing
316990	wallets (except metal), manufacturing
321999	wall-mounted hat and coat racks, wood, manufacturing
325610	wallpaper cleaners, manufacturing
444120	wallpaper stores
322220	wallpaper, made from purchased paper or other materials
712115	war museums
316990	wardrobe bags (i.e., luggage), manufacturing
337123	wardrobes, household, wood, manufacturing
236220	warehouse (e.g., commercial, industrial, manufacturing, public or private) construction
452910	warehouse club or store (food and general merchandise), retail
452910	warehouse club or store, primarily food, retail
238220	warehouse refrigeration, installation
493120	warehouse service, refrigerated
417230	warehouse trucks and supplies merchant wholesalers
332311	warehouses, prefabricated, metal, manufacturing
813910	warehousing association
493110	warehousing of goods at foreign trade zones

493190	warehousing service, furniture and household goods (except used uncrated goods)
493110	warehousing, general
531130	warehousing, self-storage
334511	warfare countermeasures equipment, manufacturing
416120	warm air furnaces merchant wholesalers
416120	warm air heating and cooling equipment merchant wholesalers
238220	warm air heating systems, installation
315249	warm-up suits, girls', cut and sewn from purchased fabric
315220	warm-up suits, men's and boys', cut and sewn from purchased fabric
315249	warm-up suits, women's and misses', cut and sewn from purchased fabric
414130	warp knit fabrics merchant wholesalers
333248	warping machinery, manufacturing
524129	warranty insurance, automobile
524129	warranty insurance, home
315220	washable service apparel (e.g., barbers', hospital, professional), men's and boys', cut and sewn from purchased fabric
315249	washable service apparel (e.g., maids', nurses', waitresses'), women's, misses' and girls', cut and sewn from purchased fabric
315210	washable service apparel, men's and boys', cut and sewn from materials owned by others
315210	washable service apparel, women's, misses' and girls', cut and sewn from materials owned by others
321999	washboards, wood and part wood, manufacturing
314120	washcloths, made from purchased fabrics
236210	washeries construction, mining, general contractors
212114	washeries, anthracite
532210	washers and dryers, rental
333130	washers, aggregate and sand, stationary, manufacturing
416330	washers, hardware merchant wholesalers
332720	washers, metal, manufacturing
812320	washerwomen, own account
335229	washing machines, household (including coin-operated), manufacturing
443143	washing machines, household, retail
333310	washing machines, laundry (except household type), manufacturing
561722	washroom sanitation service
562110	waste collection
562110	waste collection, solid
562210	waste disposal facilities
562110	waste transfer stations
562210	waste treatment and disposal

562210	waste treatment facilities combined with collection and/or local hauling of waste
322219	wastebaskets, fibre, made from purchased paperboard
316990	watch bands or straps (except metal), manufacturing
339910	watch bracelets, metal, manufacturing
334512	watch cases, manufacturing
327215	watch crystals, made from purchased glass
326198	watch crystals, plastics, manufacturing
334512	watch jewels, manufacturing
339910	watchbands, base metal, manufacturing
339910	watchbands, precious metal, manufacturing
414410	watchcases merchant wholesalers
334512	watches and parts (except crystals), manufacturing
414410	watches merchant wholesalers
237110	water and sewer line and related structures construction
416120	water and steam systems valves merchant wholesalers
221310	water board, local government
327110	water closet bowls, vitreous china, manufacturing
332999	water closets, metal, manufacturing
221310	water collection, treatment and distribution systems
453999	water conditioning equipment, retail
561990	water conditioning service
333416	water coolers, manufacturing
221310	water cooperatives
325410	water decontamination or purification tablets, manufacturing
237110	water desalination plant construction
221310	water distribution for irrigation
221310	water filtration plant operation
334512	water heater controls, manufacturing
238220	water heater installation
333310	water heaters (except boilers), commercial type, manufacturing
416120	water heaters (except electric) merchant wholesalers
335229	water heaters, household (including non-electric), manufacturing
326220	water hoses, plastic, manufacturing
326220	water hoses, rubber, manufacturing
334512	water leak detectors, manufacturing
237110	water main line construction, general contractors
237110	water mains and hydrants, construction
416120	water meters merchant wholesalers
334512	water meters, consumption registering, manufacturing
238220	water meters, installation
325190	water pigments for finishing leather, manufacturing
331511	water pipe, cast iron, manufacturing

238299	water pipes, insulating
238220	water piping systems (except water well), installation
912910	water pollution control programs, provincial
335210	water pulsating devices, electric, domestic, manufacturing
238220	water pump installation and servicing, contractors
334512	water quality monitoring and control systems, manufacturing
313310	water repellency finishing of textile fabrics and products, for the trade
325510	water repellent coatings for wood, concrete and masonry, manufacturing
237110	water sampling station installation
454390	water selling, home distribution, retail
713999	water slides, on a concession basis
416120	water softeners merchant wholesalers
238220	water softeners, installation
325999	water softeners, manufacturing
532210	water softeners, rental
561990	water softening and conditioning services
418410	water softening compounds merchant wholesalers
416120	water softening equipment (except commercial) merchant wholesalers
333310	water softening equipment, manufacturing
417920	water sterilization equipment merchant wholesalers
237110	water storage tanks and towers, construction
221310	water supply and irrigation systems
221310	water supply pipelines, long distance
221310	water supply systems, operation
238220	water system balancing and testing, contractors
335229	water tank heaters, domestic, oil, manufacturing
332420	water tanks, heavy gauge metal, manufacturing
483115	water taxi service, coastal waters
483213	water taxi service, inland waterways
483115	water transportation of freight to noncontiguous territories
332910	water traps, manufacturing
333310	water treatment and purification equipment, manufacturing
237110	water treatment plant construction
333611	water turbines, manufacturing
237110	water well drilling (except water intake wells in oil and gas fields)
333130	water well drilling machinery, manufacturing
237110	water well pumps and well piping systems, installation
312110	water, purifying and bottling
414390	waterbeds merchant wholesalers
442110	waterbeds-retail
441220	watercraft, retail

488310	waterfront terminal operation
326198	watering cans, plastics, manufacturing
325610	waterless hand soaps, manufacturing
237990	waterpark construction
541320	waterpark designing and planning
541690	waterproof consulting services
313320	waterproofing clothing
313320	waterproofing fabrics, for the trade
313320	waterproofing, coating, impregnating, etc. of apparel products for others
238390	waterproofing, contractors
315249	water-resistant or water-repellent overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
334512	watt-hour and time switch meters, combined, manufacturing
325190	wattle extract, manufacturing
334512	wattmeters, manufacturing
713940	wave pools
334512	waveform measuring and/or analyzing equipment, manufacturing
712119	wax museums
325610	wax removers, manufacturing
322220	waxed paper for non-packaging applications, made from purchased paper
322220	waxed paper for packaging applications, made from purchased paper
418220	waxed paper merchant wholesalers
418410	waxes merchant wholesalers
324190	waxes, petroleum, made from refined petroleum
324110	waxes, petroleum, made in petroleum refineries
325610	waxes, polishing (e.g., floor, furniture), manufacturing
811192	waxing and polishing, automotive
112210	weanling pig operations
336990	weapons, self-propelled, manufacturing
541990	weather forecasting services
332321	weather strip, metal, manufacturing
416390	weather stripping materials merchant wholesalers
334512	weather tracking equipment, manufacturing
335920	weatherproof wire and cable, non-ferrous
238390	weatherstripping installation
314990	weatherstripping made from purchased textiles
326290	weatherstripping, rubber, manufacturing
313220	weaving and finishing narrow fabrics
313210	weaving broad-woven felts
313220	weaving fabrics (e.g., fibreglass, silk, man-made fibre), narrow woven (i.e., 30 cm/12 in. or less in width)
313210	weaving fabrics (except wool and similar animal fibre), more than 30 cm (12 inches) in width
333248	weaving machinery, manufacturing

313220	weaving narrow fabrics
519130	web broadcasting
519130	web communities, operating
518210	Web hosting
541514	Web page design and development
541430	Web page layout design (without programming)
519130	web search portals, operating
321999	webbing, cane, reed and rattan, manufacturing
313220	webbing, narrow woven, weaving
812990	wedding chapels (except churches)
315249	wedding dresses, women's and misses', cut and sewn from purchased fabric
541920	wedding photography services
561730	weed control and fertilizing services (except for crops)
115110	weed control service, chemical, agriculture
333110	weeding machines, farm type, manufacturing
414130	weft knit fabrics merchant wholesalers
811210	weighing equipment repair and maintenance (i.e., electronic scales)
561990	weighing services (except connected to transportation)
812190	weight control clinic
713940	weight training centres
812190	weight-reduction centres (non-medical)
561590	welcome centres
541899	welcoming services (i.e., advertising services)
331222	welded wire fabric, iron or steel, made in wire drawing plants
316990	welders' aprons, leather, manufacturing
339110	welders' hoods, manufacturing
417930	welding clothing and gloves merchant wholesalers
453999	welding clothing and gloves, retail
238190	welding contractors, operating at site of construction
417230	welding electrodes and wire merchant wholesalers
333990	welding electrodes, manufacturing
444130	welding equipment and supplies, retail
532490	welding equipment, rental
811310	welding equipment, repair and maintenance
541380	welding inspection service
417230	welding machinery and equipment merchant wholesalers
444130	welding machinery, equipment and supplies selling primarily to businesses, but also selling to household consumer
333519	welding positioners (i.e., jigs), manufacturing
811310	welding repair services (except construction)
331490	welding rod, uncoated, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
811310	welding shop

333990	welding wire or rod (i.e., coated or cored), manufacturing
332319	weldments, manufacturing
912910	welfare administration, nonoperating, provincial
624190	welfare centre
331210	well casing (e.g., heavy riveted, lock joint, welded, wrought), made from purchased iron or steel
331110	well casings, iron or steel, made in steel mills
213118	well foundation building, at oil and gas wells, on a contract basis
211110	well head condensate (natural gas liquid), extracting
213118	well plugging and abandoning, oil and gas wells, on a contract basis
417210	well points (drilling equipment) merchant wholesalers
213118	well pumping, oil and gas, on a contract basis
213118	wells, cleaning out, bailing, swabbing, oil field
332329	wells, light, sheet metal, manufacturing
316990	welting, leather (i.e., shoe cut stock), manufacturing
448140	western wear retail
335910	wet and dry batteries, manufacturing
311221	wet corn milling
413190	wet corn milling products merchant wholesalers
313230	wet laid nonwoven fabrics, manufacturing
322130	wet machine board mills
339920	wet suits, rubber, manufacturing
325610	wetting agents, manufacturing
311710	whale meat production (factory ship)
311710	whale slaughtering
487210	whale watching excursions
337123	whatnot shelves, wood, manufacturing
111140	wheat (i.e., spring, winter and durum) growing or farming
411120	wheat board
419120	wheat brokers, wholesale
111140	wheat cereal grain farming
111140	wheat farming, field and seed production
411120	wheat merchant wholesalers
811119	wheel alignment, automotive
336370	wheel centres and trim, motor vehicle, metal, stamping
339110	wheel chairs, other specialized chairs, and parts for persons with disabilities, manufacturing
334511	wheel position indicators and transmitters, aircraft, manufacturing
332210	wheel pullers, hand tools, manufacturing
336390	wheel side rings, lock rings, rims, weights and spacers, manufacturing

333519	wheel turning equipment (i.e., machine tool accessory), manufacturing
333920	wheelbarrows, manufacturing
336390	wheels (i.e., rims), automotive, truck and bus, manufacturing
327910	wheels, abrasive, manufacturing
336410	wheels, aircraft, manufacturing
331110	wheels, car and locomotive, iron or steel, made in steel mills
327910	whetstones, manufacturing
311515	whey, condensed, dried, evaporated and powdered, manufacturing
311515	whey, raw, liquid, manufacturing
311515	whipped topping, dry mix, manufacturing
311410	whipped topping, frozen, manufacturing
311511	whipped toppings (except frozen or dry mix), manufacturing
335210	whippers and mixers, household type, electric, manufacturing
311511	whipping cream, manufacturing
316990	whips, horse, manufacturing
316990	whipstocks, manufacturing
339110	whirlpool baths (i.e., hydrotherapy equipment), manufacturing
417930	whirlpool baths merchant wholesalers
453999	whirlpool baths, retail
332210	whisks (i.e., kitchen utensils), fabricated metal, manufacturing
493190	whisky warehousing
325130	white extender pigments (e.g., barytes, blanc fixe, whiting), manufacturing
331529	white metal castings (except die castings), unfinished, manufacturing
417910	whiteprinting equipment merchant wholesalers
238320	whitewashing, contractors
114113	whiting fishing
212315	whiting mining, crushed and broken stone, quarrying
325130	whiting, manufacturing
419120	wholesale agents and brokers of ceramic floor and wall tiles
413160	wholesale butchers
561520	wholesale tour operators
813910	wholesalers' associations
417990	wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives
416110	wholesalers of electrical generation and transmission equipment
414390	wholesaling a combination of home furnishings with none predominating
417320	wholesaling telephones, intercoms, pagers and public address systems
313220	wicks, manufacturing

334210	wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), manufacturing
311611	wieners, sausages, luncheon meats and other prepared meat products (except poultry), produced in slaughtering plants
311614	wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat
448150	wig, toupee and wiglet stores, retail
418990	wigs and hairpieces merchant wholesalers
339990	wigs, wiglets, toupees, hair pieces and braids, manufacturing
113210	wild berry picking
112999	wild boar, raising
113210	wild rice gathering
111190	wild rice, farming
721213	wilderness camps (except hunting and fishing camps)
711511	wildlife artists, independent
911910	wildlife conservation programs, federal
912910	wildlife conservation programs, provincial government
813310	wildlife preservation advocacy organizations
321999	willow ware (except furniture), manufacturing
417230	winches merchant wholesalers
333920	winches, manufacturing
339990	wind chimes, manufacturing
334512	wind direction indicators, manufacturing
237130	wind energy equipment, construction
339990	wind instruments and parts (e.g., bugles, accordions, clarinets, cornets, flutes, trombones, trumpets), manufacturing
417110	wind machines (frost protection equipment) merchant wholesalers
335312	wind power electric generators, manufacturing
333611	wind powered turbine-generator sets, manufacturing
333611	wind turbines (i.e., windmills), manufacturing
315249	windbreakers (except leather), girls', cut and sewn from purchased fabric
315220	windbreakers (except leather), men's and boys', cut and sewn from purchased fabric
315249	windbreakers (except leather), women's and misses', cut and sewn from purchased fabric
315281	windbreakers, leather, women's and girls', manufacturing
333248	winding machinery for textiles, manufacturing
333110	windmills, farm type, manufacturing
321911	window and door frames and sash, wood and covered wood, manufacturing
337215	window backs, store and lunchroom, prefabricated, wood, manufacturing
561721	window cleaning or washing services

325610	window cleaning preparations, manufacturing
541899	window dressing or trimming services
332321	window moulding and trim (except motor vehicle), metal, manufacturing
238150	window panes or sheets, installation
332619	window screening, made from purchased wire
332321	window screens, metal frame, manufacturing
321911	window screens, wood framed, manufacturing
811490	window shade repair shops (without retail sales of new equipment)
238390	window shades and blinds installation, contractors
414390	window shades and blinds merchant wholesalers
337920	window shades or blinds, textile (except canvas), manufacturing
326130	window sheeting, laminated plastics, manufacturing
326114	window sheeting, unlaminated plastics, manufacturing
811122	window tinting, automotive
442291	window treatment stores (e.g., curtains, draperies), retail
321919	window trim, wood and covered wood mouldings, manufacturing
321911	window units, wood and covered wood, manufacturing
332329	window wells, sheet metal, manufacturing
416390	windows and doors (except wooden) merchant wholesalers
326196	windows and window frames, plastics, manufacturing
321911	windows, louvre, wood, manufacturing
414220	window-type electric air-conditioners merchant wholesalers
336320	windshield washer pumps, automotive, truck and bus, manufacturing
336390	windshield wiper blades and refills, manufacturing
336320	windshield wiper systems, automotive, truck and bus, manufacturing
326198	windshields, plastics, manufacturing
314990	windsocks (except wind direction indicators), manufacturing
312130	wine (grape, berry or other fruit), manufacturing
445310	wine and liquor stores (60% or more sold to businesses)
419110	wine and spirits, business-to-business (B2B) electronic markets, wholesale
722410	wine bars
312130	wine concentrate, made in a winery
541690	wine consulting services

413220	wine coolers, alcoholic merchant wholesalers
339990	wine making equipment, manufacturing
453992	wine making supplies, retail
541990	wine stewardship (i.e., sommelier) services
453992	wine storage cooler (wine making equipment), retail
445310	wine stores, retail
312130	wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing
316210	winter boots, rubber and plastic protective footwear, manufacturing
336390	winterfronts, motor vehicle, manufacturing
325999	wintergreen oil, manufacturing
336390	wipers, windshield, automotive, truck and bus, manufacturing
313230	wipes, nonwoven fabric, manufacturing
314990	wiping rags, manufacturing
333248	wire and cable insulating machinery, manufacturing
416210	wire bale ties merchant wholesalers
331222	wire cages, iron or steel, made in wire drawing plants
331222	wire carts (e.g., household, grocery, industrial), iron or steel, made in wire drawing plants
331222	wire cloth, iron or steel, made in wire drawing plants
331490	wire cloth, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
333519	wire drawing and straightening dies, metalworking, manufacturing
333519	wire drawing machines, metalworking, manufacturing
416390	wire fences and accessories merchant wholesalers
416390	wire fences, gates and accessories merchant wholesalers
331222	wire garment hangers, iron or steel, made in wire drawing plants
331110	wire products, iron or steel, made in steel mills
416210	wire reinforcement mesh merchant wholesalers
416210	wire rods merchant wholesalers
333920	wire rope hoists, manufacturing
416210	wire rope merchant wholesalers
416210	wire screening merchant wholesalers
331490	wire screening, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
519110	wire services, news
332619	wire ties (for vegetable bags), manufacturing
331317	wire, aluminum, made in wire drawing plants

331420	wire, copper and copper alloy, made in wire drawing plants
335920	wire, copper, electric, manufacturing
331221	wire, flat, rolled strip, made from purchased iron or steel
331222	wire, iron or steel (e.g., armoured, bare or insulated), made in wire drawing plants
331222	wire, iron or steel, electric, made in wire drawing plants
331420	wire, mechanical, copper and copper alloy, made in wire drawing plants
331490	wire, non-ferrous metal (except aluminum, copper), made in wire drawing plants
331420	wire, uninsulated, copper and copper alloy, made in wire drawing plants
517310	wireless data communications carriers, facilities-based
517310	wireless telephone communications carriers
517310	wireless video service
335110	wires, lead-in, for electric bulbs, manufacturing
416110	wiring devices and related electrical supplies merchant wholesalers
336320	wiring harness and ignition sets, for internal combustion engines, manufacturing
325190	witch hazel extract, manufacturing
212398	withrite mining or quarrying
414110	women's (ladies') and children's handkerchiefs merchant wholesalers
414110	women's (ladies) and children's sportswear merchant wholesalers
414110	women's (ladies'), misses' and children purses merchant wholesalers
419120	women's and children hosiery, underwear and accessories wholesale agents and brokers
419120	women's and children outerwear, wholesale agents and brokers
414110	women's and children's caps and gowns merchant wholesalers
414110	women's and children's caps merchant wholesalers
414110	women's and children's hospital gowns merchant wholesalers
414110	women's and children's karate uniforms merchant wholesalers
414110	women's and children's leather and sheep-lined clothing merchant wholesalers
414110	women's and children's raincoats merchant wholesalers
414110	women's and children's robes and gowns merchant wholesalers
414110	women's and children's uniforms merchant wholesalers
414110	women's and children's waterproof outer garments merchant wholesalers

315249	women's and girls' cut and sew blouse and shirt manufacturing
315249	women's and girls' cut and sew dress manufacturing
315249	women's and girls' cut and sew lingerie, loungewear and nightwear manufacturing
315249	women's and girls' cut and sew suit, coat, tailored jacket and skirt manufacturing
315249	women's and girls' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics
414110	women's and misses' beachwear merchant wholesalers
315249	women's and misses' pant outfits, cut and sewn from purchased fabric
414110	women's and misses' personal wear belts merchant wholesalers
315249	women's and misses' tennis skirts, cut and sewn from purchased fabric
813410	women's auxiliary
448120	women's clothing stores
448120	women's clothing, retail
316210	women's footwear (except orthopedic extension shoes), manufacturing
622111	women's hospital
448120	women's ready-to-wear store, retail
414110	women's, children's and infants' coats merchant wholesalers
414110	women's, children's and infants' coordinate sets merchant wholesalers
414110	women's, children's and infants' mittens merchant wholesalers
414110	women's, children's and infants' nightwear merchant wholesalers
414110	women's, children's, and infants' clothing accessories merchant wholesalers
414110	women's, children's, and infants' outerwear merchant wholesalers
414110	women's, girls' and infants' furnishings (except shoes) merchant wholesalers
414110	women's, misses' and children's clothing accessories merchant wholesalers
414110	women's, misses' and children's coats merchant wholesalers
414110	women's, misses' and children's gloves merchant wholesalers
414110	women's, misses' and children's hosiery merchant wholesalers
414110	women's, misses' and children's panty-hose merchant wholesalers
414110	women's, misses' and children's scarves and neckwear merchant wholesalers
414110	women's, misses' and children's sleepwear merchant wholesalers
414110	women's, misses' and children's suits and pant suits merchant wholesalers

414110	women's, misses' and children's underwear merchant wholesalers
315210	women's, misses' and girls' clothing contractors
325190	wood alcohol, natural, manufacturing
325190	wood alcohol, synthetic, manufacturing
337127	wood chairs, folding and stacking, auditorium or theatre (portable), manufacturing
418910	wood chips merchant wholesalers
113311	wood chips produced in the forest
321111	wood chips, made in sawmill
332210	wood cutting saw blades, manufacturing
325190	wood distillates, manufacturing
321911	wood doors, window units and frames, covered with metal or plastic
321114	wood fence parts (i.e., pickets, poling, posts, rails), treating
416320	wood fencing merchant wholesalers
416320	wood fibre board merchant wholesalers
325510	wood fillers, manufacturing
238330	wood floor finishing (e.g., coating, sanding)
238330	wood flooring, finished, installation
442210	wood flooring, installation combined with selling
321999	wood flour, manufacturing
238130	wood frame components (e.g., truss), fabrication on site
454319	wood fuel dealers, retail
337123	wood furniture, household (i.e., porch, lawn, garden, beach), manufacturing
321999	wood heel blocks, manufacturing
321999	wood heels, finished, manufacturing
321215	wood I-joists, manufacturing
321919	wood millwork products covered with another material such as plastic
321999	wood novelty items, manufacturing
337213	wood office furniture (e.g., benches, chairs, stools, desks, table), manufacturing
325190	wood oils, manufacturing
416320	wood paneling merchant wholesalers
321999	wood pellets, briquettes and firelogs made from compressed sawdust or shavings
561990	wood piling (non logging)
322111	wood pulp (e.g., mechanical, thermo-mechanical (TMP), semi-chemical), manufacturing
418990	wood pulp merchant wholesalers
419110	wood pulp, business-to-business (B2B) electronic markets, wholesale
322112	wood pulp, sulphate and soda, manufacturing
322112	wood pulp, sulphite, manufacturing
416320	wood roofing materials merchant wholesalers
418990	wood shavings for horse and livestock bedding merchant wholesalers
561910	wood shavings, bailing

321919	wood shutters (except door and window) , manufacturing
416320	wood siding merchant wholesalers
238170	wood siding, installation
416340	wood stains merchant wholesalers
325510	wood stains, manufacturing
333416	wood stoves, manufacturing
418410	wood treating preparations merchant wholesalers
321911	wood window and door frames and sash, manufacturing
416320	wood-based composite board products merchant wholesalers
442298	woodburning stoves, retail
811310	wooden barrels, vats and other coopers' products, repairing
321920	wooden boxes for ammunition or shell, manufacturing
416320	wooden doors and windows merchant wholesalers
416320	wooden fence posts merchant wholesalers
416320	wooden flooring merchant wholesalers
337123	wooden household furniture, made to individual order
339990	wooden mirror and picture frames, manufacturing
416320	wooden moulding merchant wholesalers
416320	wooden overhead doors sales, installation and service, merchant wholesalers
416390	wooden prefabricated structural assemblies merchant wholesalers
416320	wooden railings merchant wholesalers
416320	wooden shingles and shakes merchant wholesalers
321920	wooden shipping and packing cases, manufacturing
416320	wooden stairs merchant wholesalers
339930	wooden toys, manufacturing
416320	wooden wallboard merchant wholesalers
416320	wooden windows and sashes merchant wholesalers
416320	woodendoor and window frames merchant wholesalers
321999	woodenware, kitchen and household, manufacturing
321919	woodwork, interior and ornamental (e.g., windows, doors, sash, cornices, mantels), manufacturing
532490	woodworking machinery and equipment rental
333245	woodworking machines (except hand-held), manufacturing
493130	wool and mohair warehousing
333248	wool and worsted finishing machinery, manufacturing
313210	wool fabrics, broad-woven, weaving
115210	wool grading service

112410	wool production, farming
411190	wool tops and noils merchant wholesalers
313310	wool tops and noils, manufacturing
414130	woolen and worsted piece goods merchant wholesalers
414130	woolen and worsted yarns merchant wholesalers
313110	woolen-type yarns made from purchased fibre
313110	woolen-type yarns made from purchased yarn, manufacturing
451130	woollen yarn, retail
311940	Worcestershire sauce, manufacturing
333310	word processing machines, dedicated, manufacturing
561410	word processing service
337127	work benches, industrial, manufacturing
316210	work boots and shoes, manufacturing
448210	work boots and shoes, retail
316210	work boots and shoes, women's, manufacturing
812330	work clothing supply services, industrial
448199	work clothing, men's and boys', retail
624310	work experience centres
315190	work gloves and mittens, made in knitting mills
315990	work gloves, leather, manufacturing
315220	work pants (except dungarees, jeans), men's and boys', cut and sewn from purchased fabric
333920	work platforms, elevated, manufacturing
911240	work safety and health program administration, federal government
912150	work safety and health program administration, provincial
315220	work shirts, men's and boys', cut and sewn from purchased fabric
721310	workers' camp or hostel (at work site)
524129	workmen's compensation, insurance
624310	workshop for persons with disabilities
624310	workshops for persons with developmental disabilities
334110	workstations, computer, manufacturing
919110	world bank, office in Canada
813310	world peace and understanding advocacy groups
114210	worm gathering
411110	worms merchant wholesalers
313210	worsted fabrics, broad-woven, weaving
313110	worsted-type (combed) fibres yarns made from purchased yarns
313110	worsted-type yarns (combed), either with wool or artificial or synthetic fibres, manufacturing
414130	woven cheesecloth merchant wholesalers
414130	woven labels merchant wholesalers
414130	woven textiles merchant wholesalers

333990	wrapping (i.e., packaging) machinery, manufacturing
418220	wrapping or coarse paper and products merchant wholesalers
418220	wrapping paper (except giftwrap) merchant wholesalers
488410	wrecker service (towing), motor vehicle
238910	wrecking, buildings or other structures, contractors
332210	wrenches, hand tools, non-powered, manufacturing
711215	wrestlers, independent
711319	wrestling promoters, with facilities
335229	wringers, domestic, manufacturing
315190	wristlets, made in knitting mills
711513	writers, independent
813410	writing clubs
418210	writing ink merchant wholesalers
322230	writing paper and envelopes, boxed sets, made from purchased paper
322230	writing paper, cut sheet, made from purchased paper
453210	writing paper, retail
337126	wrought iron furniture, manufacturing
332999	wrought iron or steel pipe and tubing, made from purchased metal pipe
331110	wrought iron or steel pipe and tubing, made in steel mills
212398	wurtzilite mining

X

325320	xanthone insecticides, manufacturing
334512	X-ray apparatus and tubes (e.g., control, industrial, medical, research), manufacturing
325999	X-ray films and plates, sensitized, manufacturing
334512	X-ray generators, manufacturing
541380	X-ray inspection service
334512	X-ray irradiation equipment, manufacturing
621510	X-ray laboratories, medical
417930	X-ray machines and related equipment and supplies merchant wholesalers
334512	X-ray tubes, manufacturing
621510	X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres with medical doctors
621510	X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres without medical doctors
334512	X-Y recorders (i.e., plotters (except computer peripheral equipment)), manufacturing
325110	xylene, made from refined petroleum or natural gas liquids
324110	xylene, made in petroleum refineries

Y

713930	yacht basins
713991	yacht clubs, without marinas
417990	yacht merchant wholesalers
441220	yacht sales retail
532280	yachts rental
336612	yachts, built in boat yard
336611	yachts, built in shipyards
111211	yam and sweet potato farming
451130	yard goods (textile fabric), retail
332210	yardsticks, metal, manufacturing
321999	yardsticks, wood, manufacturing
414130	yarn and thread merchant wholesalers
333248	yarn texturizing machinery, manufacturing
327214	yarn, fibreglass, made in glass-making plants
325220	yarn, monofilament, man-made, manufacturing
325220	yarn, monofilament, man-made, manufacturing and texturizing
325220	yarn, non-cellulosic fibres and filaments, manufacturing
325220	yarn, non-cellulosic fibres and filaments, manufacturing and texturizing
419110	yarns for knitting, business-to-business (B2B) electronic markets, wholesale
511190	yearbooks (i.e., high school, college, university), publishing or publisher
511190	yearbooks (i.e., high school, college, university), publishing or publisher exclusively on Internet
323119	yearbooks, printing without publishing
511190	yearbooks, publishing and printing combined
413190	yeast merchant wholesalers
311814	yeast raised goods, made in commercial bakeries
611690	yoga instruction, camps or schools
311511	yogurt (except frozen), manufacturing
311515	yogurt mix, manufacturing
311520	yogurt, frozen, manufacturing
813410	young peoples organization, fraternal
624110	youth centre (if community centre)
624110	youth centres
813410	youth civic organizations
813410	youth farming organizations
721198	youth hostels or tourist lodges, accommodations
624110	youth self-help organizations
813410	youth social club

Z

325220	zein fibres and filaments, manufacturing
325189	zinc ammonium chloride, manufacturing

331490	zinc and zinc alloy bar, sheet, strip and tubing, made from purchased metal or scrap
416210	zinc and zinc alloy primary forms and basic shapes merchant wholesalers
325130	zinc based pigments, manufacturing
331529	zinc castings (except die castings), unfinished, manufacturing
325189	zinc chloride, manufacturing
212231	zinc concentrates, mining
331523	zinc die-castings, unfinished, manufacturing
331490	zinc dust, reclaiming
332999	zinc foil and leaf, made from purchased foil
325189	zinc hydrosulphite (i.e., zinc dithionite), manufacturing
416210	zinc merchant wholesalers
418920	zinc ore merchant wholesalers
325189	zinc oxide, manufacturing
331490	zinc rolling, drawing and extruding, purchased metal or scrap
331410	zinc smelting and primary refining
325189	zinc sulphide, manufacturing
331490	zinc, recovering from scrap and/or alloying purchased metals
212231	zincite and zinc blende (sphalerite), mining
813310	zionist organization
713992	zip lining facilities
333248	zipper making machinery, manufacturing
313220	zipper tape, weaving
414130	zippers merchant wholesalers
331490	zirconium and zirconium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
331490	zirconium rolling, drawing or extruding, purchased metal or scrap
331410	zirconium smelting and primary refining
712130	zoological gardens
712130	zoos
111219	zucchini farming, field, bedding plant and seed production
311821	zwieback and rusk, manufacturing