

SECTION L : REAL ESTATE ACTIVITIES

Division 68 : Real estate activities

Group	Class	Sub-class	Description
681			Real estate activities with own or leased property
	6810		Real estate activities with own or leased property
			This class includes buying, selling, renting and operating of self-owned or leased real estate, providing of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, development of building projects for own operation, i.e. for renting of space in these buildings, subdividing real estate into lots, without land improvement, operation of residential mobile home sites
			This class excludes:
			- development of building projects for sale, see 4100
			- subdividing and improving of land, see 4290
			- operation of hotels, rooming houses, camps, trailer camps and other nonresidential or short-stay accommodation places, see 5510, 5520
			- operation of suite hotels and similar accommodations, see 5510
		68100	Real estate activities with own or leased property
682			Real estate activities on a fee or contract basis
	6820		Real estate activities on a fee or contract basis
			This class includes the provision of real estate activities on a fee or contract basis including real estate related services such as, activities of real estate agents and brokers, intermediation in buying, selling and renting of real estate on a fee or contract basis, management of real estate on a fee or contract basis, appraisal services for real estate, real estate escrow agents
		68200	Real estate activities on a fee or contract basis