



**THE ACCIDENT COMPENSATION EMPLOYERS AND
SELF-EMPLOYED PERSONS LEVIES ORDER 1987**

PAUL REEVES, Governor-General

ORDER IN COUNCIL

At Wellington this 7th day of December 1987

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Accident Compensation Act 1982, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ANALYSIS

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ORDER

1. Title and commencement—(1) This order may be cited as the Accident Compensation Employers and Self-Employed Persons Levies Order 1987.

(2) This order shall come into force on the 1st day of April 1988.

2. Interpretation—In this order, unless the context otherwise requires,—

“The Act” means the Accident Compensation Act 1982:

“Industrial activity” means the industry, trade, business, profession, or undertaking of an employer or a self-employed person as determined by the nature of the goods or services produced or rendered by that employer or self-employed person; or if no goods or services are produced or rendered, as determined by the nature of the employment.

3. Classification of earners for levy purposes—For the purpose of calculation and payment of levies under Part IV of the Act—

- (a) Earners shall be classified, pursuant to section 39 of the Act, into their respective categories of—
- (i) Self-employed persons; and
 - (ii) Employees; and
- (b) Except as provided in clauses 4 to 8 of this order, employees shall be also classified according to the description of industrial activity, as set out in the Schedule to this order, which most accurately describes their employer’s industrial activity, or where, because of the nature of employee’s work within a particular description of an industrial activity of an employer, more than one division is prescribed in relation to that particular description, shall be classified in the division within that description which is appropriate to the nature of their work; and
- (c) Except as provided in clauses 5 to 8 of this order, self-employed persons shall be also classified according to the description or division of industrial activity, as set out in the Schedule to this order, which most accurately describes their industrial activity.

4. Classification where employer engaged in two or more industrial activities—Subject to clause 6 of this order, where an employer is engaged in two or more industrial activities and for the purposes of managing and operating any one industrial activity maintains records which clearly separate to that one industrial activity the employees employed therein, and the earnings as employees paid to those employees, then, for the purpose of calculation and payment of levies, the employees so employed shall be classified in the employer’s industrial activity in which they are so recorded.

5. Classification where self-employed person engaged in two or more industrial activities—Where a self-employed person is engaged in two or more industrial activities, that self-employed person shall, for the purpose of calculation and payment of levies, be classified in the description or division of those industrial activities for which the highest rate of levy is prescribed.

6. Classification where employee does not undertake work normally performed—Where an employee does not actually undertake work normally performed by employees engaged in the employer’s industrial activity, or any division of that industrial activity, but the employee’s work contributes to or services that industrial activity or division, then, for the purpose of calculation and payment of levies, that

employee shall be classified in that description or division of the employer's industrial activity:

Provided that, if such an employee is engaged in work which contributes to or services two or more of the employer's industrial activities, that employee shall be classified, for the purpose of calculation and payment of levies, in the description or division of those industrial activities to which the employee's work contributes or services and for which the highest rate of levy is prescribed by this order.

7. Classification of office workers, managers, and commercial travellers—Notwithstanding anything contained in clauses 3 to 6 of this order,—

- (a) Employees (other than members of the Armed Forces, as defined in section 2 of the Defence Act 1971, and the Police, as defined in section 2 of the Police Act 1958) who are engaged solely in office work, which is other than the industrial activity of the employer, comprising writing, typing, shorthand writing, attending telephones or radio telephones or telex or teleprinters systems, office reception, book-keeping, office machine operation, cash receipting and payments, record handling and filing, microfilming, drafting, data processing, and messenger services shall be classified, for the purposes of calculation and payment of levies, under the description "Clerical-management" (Class No. 800), in the Schedule to this order irrespective of the industrial activity of their particular employer:
- (b) Employees (other than members of the Armed Forces, as defined in section 2 of the Defence Act 1971, and the Police, as defined in section 2 of the Police Act 1958) who, as managers, are engaged solely in the office function of planning, organising, co-ordinating, and directing the activities of public or private industries, enterprises, businesses, undertakings, or organisations, or of one or more of their departments, or of supervising clerical or related work, being work which is other than the industrial activity of the employer, shall be classified, for the purpose of calculation and payment of levies, under the description "Clerical-management" (Class No. 800) in the Schedule to this order irrespective of the industrial activity of their particular employer:
- (c) Employees employed wholly as commercial travellers, meaning thereby persons employed by employers as commercial travelling agents for the purpose of selling goods to or seeking orders from persons who are dealers therein and who buy to sell again, shall be classified, for the purpose of calculation and payment of levies, under the description "Commercial travelling" (Class No. 831) in the Schedule to this order irrespective of the industrial activity of their particular employer.

8. Power of Corporation to determine description—Where there is no description set out in the Schedule to this order describing an employer's or self-employed person's industrial activity, or where there is doubt as to the appropriate description of an employer's or self-employed person's industrial activity, the Corporation, on application by the employer or self-employed person, shall determine a description for the purpose of calculation and payment of levies.

9. Rates of levies—(1) Pursuant to section 39 of the Act, the rates of levies payable in respect of earnings as an employee or as a self-employed person shall be,—

- (a) In respect of earnings as an employee or self-employed person, at the rate set out in the Schedule to this order in relation to the particular description or division of industrial activity in which the employee or self-employed person has been classified as aforesaid, which rate is expressed as dollars per 100 dollars of those earnings; and
- (b) In respect of earnings as an employee or self-employed person where the Corporation under clause 8 of this order determines a description for the purpose of calculation and payment of levies, at a rate per 100 dollars of earnings fixed by the Corporation at the time of making the determination.

(2) All rates of levies prescribed by subclause (1) of this clause are exclusive of any goods and services tax that may be payable under the Goods and Services Tax Act 1985.

10. Revocations—The following orders are hereby revoked, namely:

- (a) The Accident Compensation Employers and Self-Employed Persons Levies Order 1986*:
- (b) The Accident Compensation Employers and Self-Employed Persons Levies Order 1986, Amendment No. 1†:
- (c) The Accident Compensation Employers and Self-Employed Persons Levies Order 1986, Amendment No. 2‡.

*S.R. 1986/14
 †S.R. 1986/380
 ‡S.R. 1987/64

SCHEDULE Cls. 3 (b), (c), 7, 9 (1) (a)
INDUSTRIAL ACTIVITIES AND RATES OF LEVIES

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Abattoirs, operation of	303	5.80
Abrasives (paper or cloth), manufacture of	377	3.75
Acclimatisation societies, operation of	130	2.15
Accommodation booking services, business of	831	1.30
Accommodation, business of	630	2.10
Accountancy, practice of	831	1.30
Actuarial services, business of	831	1.30
Adding machines, refer Office appliances		
Adhesives, manufacture of	350	2.95
Administrative agencies, business of	831	1.30
Advertising agencies (indoor), business of	831	1.30
Advertising agencies (outdoor), business of	500	4.80
Aerated water, manufacture of	311	3.05
Aerial topdressing, refer Aviation		
Aerosol loading, business of	350	2.95
Afforestation (excluding bush and tree felling)	120	9.15

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Agricultural contracting—fencing, sheep dipping, spraying (without use of aircraft), threshing, harvesting, chaffcutting, haymaking, baling, hedge cutting	104	5.35
Agricultural contracting, shearing	100	4.20
Agricultural contracting—scrub cutting, grubbing, burning, stumping and clearing (other than bush or tree felling)	124	12.65
Agricultural machinery and equipment, manufacture of	374	3.50
Agricultural machinery—selling, servicing	616	2.20
Air-conditioning and ventilating equipment—installation, servicing	387	2.35
Air-conditioning and ventilating equipment (commercial and industrial), manufacture of	375	3.45
Aircraft—manufacturing, assembling, repairing, servicing, business of	392	2.40
Alarm systems, installation, business of	387	2.35
Ambulance service, operation of	730	2.10
Ammunition, manufacture of	350	2.95
Amusement park concession (outdoor), business of	915	5.65
Amusement parlour (indoor), business of	630	2.10
Animal boarding kennels, business of	908	2.25
Animal park, operation of	915	5.65
Antique dealing, business of	610	1.80
Apiary, refer Beekeeping		
Aquarium, operation of	915	5.65
Architectural metal fixtures (including doors and sashes), manufacture of	375	3.45
Architectural services, business of	803	1.50
Armature winding, business of	387	2.35
Armed Forces, other than Naval Dockyard	832	2.15
Armed Forces, Naval Dockyard	373	7.40
Art galleries, operation of	630	2.10
Artificial limbs—manufacture, repair, business of	395	1.55
Artists supplies, selling	610	1.80
Asbestos products, manufacture of	364	6.75
Asphalt contracting—refer Road and surface construction or Tarsealing		
Assaying, business of	803	1.50
Assembly work in sheltered workshops	610	1.80
Auction mart, business of	610	1.80
Auctioneering (land), business of	831	1.30
Auctioneering (other than land), business of	610	1.80
Automatic totalisators—installation and servicing, business of	387	2.35
Automobile association, business of	730	2.10
Automotive components and accessories, selling	612	2.65

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Automotive electrical servicing, business of ..	391	2.50
Aviation—		
(a) Air transport operations—regular air services for the carriage of passengers and goods for hire or reward over specific routes	700	3.35
(b) Air transport operations—other than regular air services over specific routes being the carriage of passengers and goods for hire or reward including all charter services, air-taxi services, service flights, joy rides, flight training and flying school operations, and all ambulance services other than in undeveloped or remote areas	701	3.90
(c) Aerial work operations—		
Fixed wing aircraft—aerial advertising, aerial photography, aerial construction of power and telephone lines, lifting and carriage and positioning of machinery and equipment, air ambulance function in undeveloped areas, agricultural and farming operations, carriage of supplies, produce, or articles to or from or within undeveloped areas, carriage of persons and equipment directly concerned with oil and mineral exploration, development and recovery, hunting and recovery of carcasses and other aerial work operations not otherwise described ..	702	27.25
(d) Aerial work operations—		
Helicopters—all activities	703	22.80
Bacon processing, business of	301	4.55
Badges—manufacturing, selling	610	1.80
Bags (paper or textile), manufacture of ..	344	3.30
Bags, selling	610	1.80
Bakery, business of	309	3.05
Bakery goods, selling	610	1.80
Baking powder, manufacture of	350	2.95
Ballet, production of	916	2.35
Banks, refer Financial institutions		
Baskets, manufacture of	335	3.10
Batteries (dry), manufacture of	350	2.95
Batteries (storage), manufacture of	397	4.15
Battery services, business of	391	2.50
Beauty salon, business of	610	1.80
Beekeeping, business of	101	2.95
Belting, manufacture of	357	8.65
Bicycles, manufacture of	374	3.50

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Bicycles—selling, repairing	610	1.80
Billiard saloon, operation of	630	2.10
Billiard tables, manufacture of	335	3.10
Binoculars—selling, servicing	610	1.80
Biscuits, manufacture of	309	3.05
Bituminous products, manufacture of	356	8.25
Blacksmithing, business of	373	7.40
Blinds—cleaning, repairing	912	3.05
Blinds, refer Venetian blinds and roller blinds		
Block laying, business of	500	4.80
Boardinghouse, business of	630	2.10
Boats (excluding pleasure craft other than fibreglass hulled)—building, repairing ..	389	3.60
Boats (pleasure craft other than fibreglass hulled)—building, repairing	335	3.10
Boats, selling	610	1.80
Boilermaking (including installation and repair), business of	373	7.40
Boiling-down works, business of	301	4.55
Bond store, business of	612	2.65
Bookbinding, business of	342	2.25
Books, selling	610	1.80
Boot polish, manufacture of	350	2.95
Boots and shoes, refer Footwear		
Borer control, business of	500	4.80
Bottle collecting, business of	617	3.95
Boxes (cardboard), manufacture of	344	3.30
Boxes (wooden), manufacture of	332	4.65
Bread delivery contracting, business of ..	621	3.55
Breakwaters, construction of	506	7.25
Brewery, business of	311	3.05
Bricklaying, business of	500	4.80
Bricks (clay), manufacture of	360	5.50
Bridges (wooden), construction of	500	4.80
Bridges (steel or concrete), erection by the manufacturer, or construction, business of ..	506	7.25
Brushes and brooms, manufacture of ..	335	3.10
Builders and plumbers supplies, retailing ..	610	1.80
Builders and plumbers supplies, wholesaling ..	612	2.65
Building demolition, business of	505	14.90
Building construction, business of	500	4.80
Bush and tree felling (including all activities to loading point)	121	11.40
Butchering, retailing only	611	4.15
Buttons, manufacture of	352	3.10
Cabaret, business of	630	2.10
Cabinetmaking, business of	335	3.10
Cables and wires (electrical), manufacture of ..	383	3.50

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Cables (wire rope), refer Wire products		
Cameras—selling, servicing, repairing	610	1.80
Canals, construction of	507	5.00
Candles, manufacture of	317	3.55
Cane products, manufacture of	335	3.10
Canisters, manufacture of	375	3.45
Canvas goods, manufacture of	610	1.80
Canvassing, business of	831	1.30
Caravans (or trailers)—selling, renting	610	1.80
Caravans, manufacture of	391	2.50
Car case, selling	617	3.95
Cars, refer Motor vehicles		
Cardboard, manufacture of	344	3.30
Caretaking and cleaning, business of	912	3.05
Carpets—selling, fitting	610	1.80
Carpets, manufacture of	321	4.75
Carriers, refer Road transport		
Cartage, refer Road transport		
Car wrecking, business of	391	2.50
Carving and engraving wood, business of	335	3.10
Caskets, manufacture of	335	3.10
Catering, business of	630	2.10
Cement, manufacture of	363	7.80
Ceramics, manufacture of	360	5.50
Cereal growing	101	2.95
Cereals, manufacture of	317	3.55
Chalk and crayons, manufacture of	350	2.95
Charitable institutions, operation of	633	2.10
Chartered clubs, business of	630	2.10
Chemicals, agricultural (other than fertiliser), manufacture of	350	2.95
Chemicals, industrial and technical manufacture of	350	2.95
Chemicals, pharmaceutical, manufacture of	350	2.95
Chemicals, (not elsewhere classified), manufacture of	350	2.95
Chemist (pharmaceutical), refer Pharmaceuticals		
Chemist (analytical services), provision of	803	1.50
Chimney cleaning services, business of	912	3.05
Chimneys—erecting, repairing	500	4.80
Chiropody, practice of	905	1.45
Chiropractic services, practice of	905	1.45
Church ministers, refer Religious organisations		
Church supplies—selling	610	1.80
Cigars and cigarettes, manufacture of	319	2.95
Circus, business of	915	5.65
Civil defence, operation of	520	7.05
Clay quarrying, business of	230	6.45
Cleaning powder, manufacture of	350	2.95

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Cleaning services, business of	912	3.05
Clearing land, refer Agricultural contracting		
Clerical—management	800	1.35
Clocks—selling, repairing	610	1.80
Clothing, manufacture of	610	1.80
Clothing, retailing	610	1.80
Club (providing either accommodation or meal facilities or both—including a chartered club), business of	630	2.10
Club, recreational, refer Sport and recreation clubs		
Club, social or cultural (not being a sport or recreation club or a club providing either accommodation or meal facilities or both), operation of	916	2.35
Club, sport, refer Sport and recreation clubs		
Coal and firewood, selling	741	2.50
Coal, processing, treating (excluding mining)	363	7.80
Cocoa, processing	317	3.55
Coffee bar, operation of	630	2.10
Coffee, processing	317	3.55
Coin dealing, business of	610	1.80
Colleges, refer Education services		
Commercial art (indoor), business of	831	1.30
Commercial art (outdoor), business of	500	4.80
Commercial travelling	831	1.30
Communications—telephone, telegraph, teletype, and radio communication operating services	803	1.50
Communications (postal services), collecting, sorting, delivering	841	2.10
Concrete products, manufacture of	364	6.75
Concrete ready mix—mixing, delivering	731	4.00
Condiments, manufacture of	317	3.55
Confectionery, manufacture of	309	3.05
Confectionery, retailing (excluding tearooms and restaurants)	610	1.80
Containers (cardboard, paper or textile), manufacture of	344	3.30
Containers (plastic), manufacture of	352	3.10
Containers (wooden), manufacture of	332	4.65
Contract packing, business of	612	2.65
Convalescent homes, operation of	633	2.10
Conveyer belting, refer Belting		
Cool storage (not in connection with freezing works), operation of	612	2.65
Coopering, business of	335	3.10
Coppersmithing, business of	375	3.45
Copying machines, refer Office appliances		
Cordial, manufacture of	311	3.05

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Cork cutting, business of	335	3.10
Cosmetics, manufacture of	350	2.95
Cosmetics, selling	610	1.80
Courier services (vehicular), business of ..	730	2.10
Cranes and hoists, refer Heavy plant		
Crayfishing from vessels	721	9.15
Crockery, china, and glassware, selling ..	610	1.80
Crockery, manufacture of	360	5.50
Culverts, construction of	507	5.00
Customs inspections, boarding and prevention	832	2.15
Customs, shipping and forwarding agencies, refer Road Transport		
Customs, shipping and forwarding agency (without transport operations), business of	831	1.30
Cutlery, manufacture of	377	3.75
Dairy, business of	610	1.80
Dairy machinery, manufacture of	374	3.50
Dairy products, manufacture of	307	3.60
Dams, construction of	507	5.00
Dance bands, business of	630	2.10
Dance halls, operation of	630	2.10
Dancing academies, operation of	630	2.10
Data processing equipment, refer Office appliances		
Data processing services, provision of ..	831	1.30
Day nurseries, operation of	905	1.45
Debt collecting, business of	831	1.30
Dehydration of food, processing	317	3.55
Delicatessen, business of	610	1.80
Demolition and dismantling of buildings, business of	505	14.90
Dentistry, practice of	905	1.45
Dental and surgical equipment, selling ..	610	1.80
Dentures—manufacturing, repairing	610	1.80
Department stores, business of	610	1.80
Design (graphic), refer Commercial art		
Detective agency, operation of	831	1.30
Detergents, manufacture of	350	2.95
Diamond bit and tool manufacture, refer Machine tools		
Diecasting, business of	375	3.45
Dip (livestock), manufacture of	350	2.95
Disinfectants, manufacture of	350	2.95
Distilling, business of	311	3.05
Diving	389	3.60
Docks, construction of	506	7.25
Dolls, repairing	610	1.80
Domestic services (including casual work at private residence), provision of	912	3.05

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Doors and sashes (wooden), refer Joinery		
Doors and sashes (metal), manufacture of, refer Architectural metal fixtures		
Drain or sewer maintenance (open drains only)	104	5.35
Drainage or sewer system construction on agricultural land (excluding use of mechanical equipment)	104	5.35
Drainage or sewer system construction on agricultural land (using mechanical equipment)	507	5.00
Drainage or sewer system construction except on agricultural land (excluding tunnelling) ..	507	5.00
Drainage or sewer systems—operating and maintaining	430	3.50
Drainlaying (building connections only), business of	500	4.80
Drainlaying (other than building connections), business of	507	5.00
Drapery, business of	610	1.80
Dredging, business of	723	5.45
Dressmaking, business of	610	1.80
Drilling contracting, business of	222	9.00
Driving school, business of	730	2.10
Drycleaning and dyeing works, operation of ..	912	3.05
Drycleaning and dyeing depot, operation of ..	610	1.80
Duplicating services, provision of	831	1.30
Duty free shops, business of	610	1.80
Dyestuffs and pigments, refer Paint and varnish manufacture		
Earthmoving contracting, business of ..	507	5.00
Earthmoving plant maintenance, business of ..	391	2.50
Education services—teaching and instructing ..	905	1.45
Education services, hostels, operation of ..	630	2.10
Educational equipment and teaching aids, manufacture, business of	335	3.10
Eel farming, business of	130	2.15
Egg distribution (including egg marketing, pulp processing), business of	612	2.65
Electric lamps and tubes, refer Incandescent lamps and Neon		
Electric light fittings, manufacture of ..	383	3.50
Electric light fittings, selling	610	1.80
Electric motors, manufacture of	387	2.35
Electric power supplies—		
(a) Construction and maintenance of transmission lines	401	18.70
(b) Construction of sub-stations	500	4.80
(c) Operation and maintenance of generating stations, or sub-stations	402	1.95

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
(d) Power lines (distribution only), all activities of Electric Power Boards, or Electricity Department of local authority ..	406	4.10
(e) Traction power supply, construction and maintenance for railway operations ..	500	4.80
Electric signs—manufacturing, erecting ..	387	2.35
Electric wires and cables, refer Cables and wires		
Electrical appliances (household), manufacture of ..	387	2.35
Electrical appliances and fittings, selling ..	610	1.80
Electrical appliances and fittings—repairing, servicing	387	2.35
Electrical machinery and apparatus (industrial), manufacture of	387	2.35
Electrical switchgear, manufacture of ..	387	2.35
Electrical wiring contracting (excluding wiring of power lines and power transmission lines) business of	387	2.35
Electroplating, business of	377	3.75
Electrodes, manufacture of	377	3.75
Employment agency, business of	831	1.30
Enamelling (porcelain), business of	394	2.30
Engineering (civil or consulting services), business of	803	1.50
Engineering (general) not otherwise described, business of	373	7.40
Engraving (other than on stone), business of ..	610	1.80
Excavating, refer Earthmoving contracting		
Exhibitions, operation of	630	2.10
Explosives, manufacture of	350	2.95
Family counselling	905	1.45
Farming—Livestock	100	4.20
Fasteners (industrial), manufacture of ..	374	3.50
Fellmongery, operation of	316	4.60
Fencing—erecting, repairing	104	5.35
Fertilisers, manufacture of	351	4.60
Fibreglass, manufacture of	389	3.60
Fibreglass products, manufacture of	389	3.60
Fibrous plaster (wallboard and tiles), manufacture of	365	6.90
Film developing, refer Photographic processing		
Film distributing, business of	610	1.80
Film projectors, manufacture of (including assembling and repairing)	395	1.55
Film production	831	1.30
Financial institutions	831	1.30
Fire extinguishers (hand held), selling, servicing	610	1.80

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Fire protection services (Fire brigade under Forest and Rural Fires Act 1977 or Fire Service Act 1975)	900	6.15
Firewood cutting (including the incidental cutting down of trees), business of	121	11.40
Firewood supplies, refer Wood and coal		
Fireworks, manufacture of	350	2.95
Fish and chips, selling	630	2.10
Fish packing house (licensed), operation of	299	4.50
Fish cutting, skinning, freezing (other than on vessels), operation of	299	4.50
Fish cutting, skinning (other than on vessels), selling	299	4.50
Fish farming, business of	130	2.15
Fishing tackle, manufacture of, refer Sports goods		
Fishing from vessels, business of	721	9.15
Flaxmilling, business of	321	4.75
Flock (recovered textile fibre), manufacture of	321	4.75
Floor coverings—retailing, fitting, laying	610	1.80
Floor sanding and polishing, business of	610	1.80
Florist (excluding nursery operation), business of	610	1.80
Flourmilling, business of	317	3.55
Fluorescent light tubes, manufacture of, refer Neon		
Foodstuffs (other than meat)—processing, canning, freezing, dehydrating	317	3.55
Food take-away services, business of	630	2.10
Footwear, retailing	610	1.80
Footwear—manufacturing, repairing	382	2.70
Forwarding and packing agencies, refer Road transport		
Freezing works, operation of	303	5.80
French polishing, business of	394	2.30
Frozen food (other than meat), processing of	317	3.55
Fruit—canning, freezing, dehydrating	317	3.55
Fruit, packing (excluding canning or dehydrating)	101	2.95
Fruit and vegetables, retailing	610	1.80
Fumigating services, business of	500	4.80
Fund raising consultancy	831	1.30
Funeral Services, business of	610	1.80
Fur and skin products, manufacture of	610	1.80
Furnishings (soft), manufacture of	610	1.80
Furnishings (soft), retailing	610	1.80
Furniture and shop fittings (wooden), manufacture of	335	3.10
Furniture and shop fittings (metal), manufacture of	375	3.45
Furniture, retailing	610	1.80
Furs, retailing	610	1.80
Game processing and packing, other than as part of the operations of an abattoir or a freezing works	301	4.55

SCHEDULE—*continued*

INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Garage and motor vehicle repair shop, business of	391	2.50
Garden centre, retail, business of	610	1.80
Gardening, business of	101	2.95
Gas (industrial), refer Industrial gas		
Gas (natural)—exploring, prospecting, drilling, development works in, on, or above the continental shelf	221	7.55
Gas (natural)—exploring, prospecting, drilling, development works other than in, on, or above the continental shelf	222	9.00
Gas suppliers (other than Industrial gases)—		
(a) Gas—production, treatment, transmission, distribution of	410	3.55
(b) Gas appliances and fittings, selling	610	1.80
Glass, manufacture of	389	3.60
Glass products, manufacture of	389	3.60
Glass—selling, cutting, bevelling (excluding glazing)	619	3.50
Glazing, business of	500	4.80
Gloves, manufacture of	610	1.80
Golf driving range, business of	916	2.35
Grain, produce, wool, selling	612	2.65
Gramophone record manufacturing, refer Records (gramophone)		
Gravel and sandpits (including dragline operations and crushing), operation of	230	6.45
Grinding wheels, manufacture of	377	3.75
Groceries, retailing	610	1.80
Groceries, wholesaling	612	2.65
Guide services, business of	915	5.65
Guided alpine walk, business of	916	2.35
Guns—selling, repairing	610	1.80
Gymnasium, operation of	916	2.35
Hairdressing, business of	610	1.80
Ham processing, business of	301	4.55
Hand and machine tool servicing, business of	377	3.75
Hand knitted garments, business of	610	1.80
Handbags, manufacture of	382	2.70
Harbour Bridge Authority—		
(a) Traffic control	730	2.10
(b) Maintenance	730	2.10
Harbour pilot services, provision of	725	2.85
Hardware, retailing	610	1.80
Hardware, wholesaling	612	2.65
Hardware, builders and plumbers (including valves of all types), manufacture of	375	3.45
Hats, manufacture of	610	1.80
Hats, selling	610	1.80

SCHEDULE—continued

INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—continued

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Haymaking, baling, chaffcutting, harvesting, hedge cutting, refer Agricultural contracting		
Health studio, operation of	916	2.35
Hearing aids—manufacture of, repairing	395	1.55
Heavy plant (including bulldozing, scraping, excavating, grading, and similar operations), operation of	507	5.00
Heavy plant maintenance, business of	391	2.50
Helicopter operations, refer Aviation		
Herd improvement services, business of	908	2.25
Hire services (plant and equipment), business of	616	2.20
Hire services (motor vehicles), business of	391	2.50
Hire services (clothing), business of	610	1.80
Hire services (camping equipment), business of	610	1.80
Hire services (crockery and cutlery), business of	610	1.80
Hop growing, business of	101	2.95
Horse breaking, business of	915	5.65
Horse breeding, business of	100	4.20
Horse training, business of	915	5.65
Hosiery, manufacture of	325	2.30
Hospital, operation of	908	2.25
Hospital contract services (including nursing support, cleaning, food preparation), business of	908	2.25
Hostel, operation of	630	2.10
Hotel, business of	630	2.10
Hunting (without the use of aircraft), trapping, business of	106	5.85
Hydro-electric power station (excluding tunnelling), construction of	507	5.00
Ice cream, manufacture of	306	2.30
Ice cream cones, manufacture of	309	3.05
Incandescent lamps, manufacture of	387	2.35
Industrial gas, manufacture of	410	3.55
Industrial trucks, manufacture of	374	3.50
Information services, business of	831	1.30
Ink, manufacture of	350	2.95
Insecticides, manufacture of	350	2.95
Inspecting (field) and advisory services (including factories, machinery, ships, weights and measures, safety, fisheries, farms, public health inspection, bond store inspection, but excluding meat inspection)—provision of	832	2.15
Instruments (industrial and scientific)—manufacture of, repair	395	1.55
Insulation (thermal), installing	500	4.80
Insulators, manufacture of	360	5.50
Insurance institutions, services of	831	1.30
Insurance selling, business of	831	1.30

SCHEDULE—*continued*

INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Interior decorating, business of	500	4.80
Jewellery—manufacture of, selling	610	1.80
Joinery—manufacture of	332	4.65
Kaolin clay processing (excluding quarrying), business of	365	6.90
Kauri gum, selling	612	2.65
Kennel services, business of	908	2.25
Knitwear, manufacture of	325	2.30
Laboratory services, business of	803	1.50
Labour only building (carpentry) contracting ..	500	4.80
Labour pool services (other than stevedoring or clerical-management employees), business of	507	5.00
Laminated plastic fabricating, business of ..	335	3.10
Lamps (incandescent), manufacture of	387	2.35
Lampshades, manufacture of	382	2.70
Land clearing and stumping (excluding bush- felling), business of	124	12.65
Land and estate agency services (including land auctioneering), business of	831	1.30
Landscape gardening, business of	101	2.95
Laundry works, business of	912	3.05
Laundry depot, business of	610	1.80
Law, practice of	831	1.30
Lawnmower repair services, business of	391	2.50
Lawnmowers, manufacture of	374	3.50
Leather goods and grindery (including ware- housing), manufacture of	382	2.70
Leather goods, retailing	610	1.80
Library services, provision of	630	2.10
Lifts—installing, repairing	500	4.80
Lighthouse keeping services, provision of ..	803	1.50
Lighting fixtures and fittings, refer Electric light fittings		
Lime quarrying, business of	230	6.45
Lime—manufacture of, selling	363	7.80
Local authorities—activities not elsewhere described	520	7.05
Local authorities—administrative, refer Administrative agencies		
Locks—selling, repairing	610	1.80
Machinery and equipment (manufacture and assembly), business of	374	3.50
Machinery and equipment, selling	616	2.20
Machine tools, manufacture of	376	2.00
Mail contract delivery services, business of ..	730	2.10
Malt and malt products, manufacture of ..	311	3.05
Management consultants services, business of	831	1.30

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Management employees, refer		
Clerical—management		
Managerial and secretarial services, business of	831	1.30
Manchester goods, retailing	610	1.80
Manufacturers representatives, business of	831	1.30
Margarine, manufacture of	317	3.55
Market gardening, business of	101	2.95
Markets (produce), business of	610	1.80
Mason work (buildings), business of	500	4.80
Mason work (monumental), business of	366	2.75
Matches, manufacture of	350	2.95
Mattresses (wire), manufacture of	393	3.75
Mattresses (rubber), manufacture of	357	8.65
Mattresses (other than rubber and wire), manufacture of	336	2.20
Meat inspecting services, provision of	303	5.80
Meat and poultry processing (cutting and packing) other than as part of the operations of an abattoir or a freezing works	301	4.55
Medicine, practice of	905	1.45
Mercery, business of	610	1.80
Merchandising (general), business of	612	2.65
Metal—anodising, plating, polishing, finishing, but excluding galvanising	377	3.75
Metal (ferrous)—melting, casting	372	4.25
Metal (ferrous)—rolling, drawing, forging	371	3.60
Metal (ferrous)—smelting, converting	370	7.65
Metal, galvanising	373	7.40
Metal (non-ferrous)—rolling, drawing, extruding	371	3.60
Metal (non-ferrous)—smelting, refining, alloying, casting	372	4.25
Metal (scrap)—breaking up, melting	370	7.65
Metal and woodworking machinery (including forestry and industrial equipment), manufacture of	374	3.50
Metal fixtures (domestic), manufacture of	375	3.45
Metal polish, manufacture of	350	2.95
Metal products, assembly only, business of	616	2.20
Metal products not elsewhere classified— manufacturing, assembling	374	3.50
Metal stamping, business of	373	7.40
Meteorological services, provision of	803	1.50
Milk (condensed, dried, or malted), manufacture of	306	2.30
Milk distribution, business of	621	3.55
Milk bar (excluding tearooms and restaurants), business of	610	1.80
Milk bar (including tearooms and restaurants), business of	630	2.10

SCHEDULE—*continued*

INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Milk treatment, business of	306	2.30
Millinery, retailing	610	1.80
Minerals, natural gas, oil—exploring, prospecting, and development works in, on, or above the continental shelf	221	7.55
Minerals, natural gas, oil—exploring, prospecting, and development works other than in, on, or above the continental shelf	222	9.00
Mining (underground), business of	210	14.95
Mining (opencast), business of	211	3.90
Mining (shaft-sinking for mines), business of	210	14.95
Mobile restaurants, business of	630	2.10
Modelling agencies, business of	831	1.30
Modelling schools, business of	831	1.30
Motels, business of	630	2.10
Mothballs, manufacture of	350	2.95
Motor camps, business of	630	2.10
Motorcycles—repairing, selling, assembling	391	2.50
Motor racing tracks and racing grounds, business of	915	5.65
Motor transport, refer Road transport		
Motor vehicle accessories, retailing	610	1.80
Motor vehicle alternative fuel installation, business of	391	2.50
Motor vehicle, assembling	392	2.40
Motor vehicle garage, repair shop, business of	391	2.50
Motor vehicle, body building	391	2.50
Motor vehicle, automotive components, manufacture of	375	3.45
Motor vehicle, engine reconditioning	375	3.45
Motor vehicle, trimming	336	2.20
Motor vehicle, retailing	610	1.80
Motors (electric), manufacture of	387	2.35
Museum, operation of	630	2.10
Music and musical instruments, retailing	610	1.80
Music, performance of	630	2.10
Musical instruments repairing, business of	395	1.55
Nails (wire), manufacture of	393	3.75
Nassella tussock eradication	104	5.35
Natural gas, minerals, oil—exploring, prospecting, and development works in, on, or above the continental shelf	221	7.55
Natural gas, minerals, oil—exploring, prospecting, and development works other than in, on, or above the continental shelf	222	9.00
Neon, fluorescent and gas filled light tubes, manufacture of	387	2.35
Net (fabric), manufacture of	610	1.80
News agency, business of	610	1.80

SCHEDULE—continued

INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—continued

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Newspaper, selling	610	1.80
Newspaper—printing, publishing	342	2.25
Newspaper—reporting, editing, photography	831	1.30
Night clubs, business of	630	2.10
Nurseries (flowers, shrubs and ornamental trees), business of	101	2.95
Nurseries (forest), business of	120	9.15
Nursing (private) services, business of	908	2.25
Nylon, spinning	325	2.30
Office appliances—selling, servicing	610	1.80
Oil, natural gas and minerals—exploring, prospecting, and development works in, on, or above the continental shelf	221	7.55
Oil, natural gas and minerals—exploring prospecting, and development works other than in, on, or above the continental shelf	222	9.00
Oil refining, business of	735	2.10
Oil extraction, business of	735	2.10
Oil—storage, blending, distribution, business of	735	2.10
Oil (vegetable), manufacture of	317	3.55
Optical goods—manufacture of, distribution	610	1.80
Optometry, practice of	905	1.45
Orchard (including berry fruit), business of	101	2.95
Outboard motors, selling	610	1.80
Outboard motors—repairing, servicing	391	2.50
Oysters, refer Shellfish		
Paint, selling	619	3.50
Paint and varnish, manufacture of	350	2.95
Painting (excluding spray painting but including paperhanging, decorating, glazing), business of	500	4.80
Painting (spray), business of	394	2.30
Panel beating, business of	391	2.50
Paper conversion, process of	344	3.30
Paper, selling	342	2.25
Paper, manufacture of	344	3.30
Parking lots or parking buildings, business of	831	1.30
Parking meter servicing, business of	610	1.80
Particle board, manufacture of	332	4.65
Patent slip, operation of	389	3.60
Pawnbroking, business of	610	1.80
Penal institution, operation of	832	2.15
Perambulators, manufacture of	382	2.70
Perfumes, manufacture of	350	2.95
Pest and borer control, business of	500	4.80
Pest and vermin destruction (without the use of aircraft), business of	106	5.85
Pesticides, manufacture of	350	2.95
Pet shops, business of	610	1.80

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Petrol retailing, business of	391	2.50
Pharmaceutical preparations, manufacture of	350	2.95
Pharmaceuticals, retailing	610	1.80
Pharmaceuticals, wholesaling	610	1.80
Photo engraving (excluding printing), business of	803	1.50
Photographic processing, business of ..	803	1.50
Photographic supplies, selling, servicing ..	610	1.80
Photography (aerial), refer Aviation		
Photography, business of	831	1.30
Physical culture (including massage and sauna baths), business of	916	2.35
Physiotherapy, practice of	905	1.45
Picture frames, manufacture of	619	3.50
Picture theatres, operation of	630	2.10
Piers, construction of	506	7.25
Pile driving and foundations—contracting business of	507	5.00
Pipe lines, construction of	507	5.00
Pipes (concrete), manufacture of	364	6.75
Pipes (clay), manufacture of	360	5.50
Plastering, business of	500	4.80
Plastic (fibre reinforced), manufacture of ..	389	3.60
Plastic products, manufacture of	352	3.10
Plate metal and boiler shop products, manufacture of	373	7.40
Plumbing and drainlaying (building connections only), business of	500	4.80
Plywood (excluding timber getting), manufacture of	332	4.65
Police	832	2.15
Polish (household), manufacture of	350	2.95
Pool room, operation of	630	2.10
Porcelain enamelling, business of	394	2.30
Post and rail splitting (wooden), business of ..	121	11.40
Post peeling, business of	332	4.65
Postal services (other than mail contractors)—collecting, sorting, delivering	841	2.10
Potato crisps, manufacture of	317	3.55
Pottery, manufacture of	360	5.50
Poultry farming (including buying and selling of poultry), business of	101	2.95
Poultry processing (cutting and packing), refer Meat and poultry processing		
Poultry processing (freezing), business of ..	317	3.55
Power stations, hydro-electric (excluding tunnelling), construction of	507	5.00
Press cutting and information services, business of	831	1.30
Printing, publishing (including job work), business of	342	2.25

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Probation officers, services of	832	2.15
Property letting and operating, business of	912	3.05
Public relations consultant, business of	831	1.30
Publishing only, business of	610	1.80
Pumice procuring, business of	230	6.45
Pumice ware, manufacture of	364	6.75
Pumping, fuelling, and ancillary equipment—installation, maintenance, business of	387	2.35
Quantity surveying, business of	803	1.50
Quarrying (including crushing), business of	230	6.45
Rabbit control (aerial poisoning), refer Aviation		
Racing clubs, refer Clubs		
Racing stables, business of	915	5.65
Radio and television—sets, valves, communication equipment, and apparatus, manufacture of	387	2.35
Radio and television sets, retailing	610	1.80
Radio and television sets—installing, servicing, repairing	387	2.35
Radio and television, programme generation	831	1.30
Radio and television—transmission, technical development, servicing of facilities	387	2.35
Radio and television transmitter masts—construction, maintenance	401	18.70
Radiology, practice of	905	1.45
Railways, business of	732	5.55
Ranges, manufacture of	375	3.45
Ranges and stoves (wood burning), installing	500	4.80
Real estate agency (including land auctioneering), business of	831	1.30
Records (gramophone), including tapes, manufacture of	352	3.10
Refrigeration equipment—installing, servicing	387	2.35
Refuse collection, business of	731	4.00
Religious organisations	905	1.45
Rental cars and trucks, business of	391	2.50
Reporting, editing, photography, refer Newspapers		
Research (field) services, provision of	803	1.50
Research (laboratory) services, provision of	803	1.50
Reservoir construction, business of	507	5.00
Residential community property management, business of	101	2.95
Restaurant, business of	630	2.10
Riding school, refer Sport and recreation clubs—(d) Pony and hunt		
River protection work, business of	507	5.00

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Road and surface construction and repair (including bridge approaches and resealing work, but excluding quarrying), business of ..	507	5.00
Road marking, business of	731	4.00
Road transport—goods services	731	4.00
Road transport—passenger services	730	2.10
Roofing, business of	500	4.80
Roofing compound, manufacture of	350	2.95
Rope, manufacture of	321	4.75
Rubber goods (excluding tyres), manufacture of	357	8.65
Rubber stamps or stencils, manufacture of ..	342	2.25
Sack merchandising	617	3.95
Saddlery, manufacture of	382	2.70
Safes, manufacture of	373	7.40
Sails, manufacture of	610	1.80
Saleyards (including auctioneering), operation of	610	1.80
Salt (including harvesting), manufacture of ..	350	2.95
Sand and gravel pits (including dragline operations and crushing), business of	230	6.45
Sand, shot, and water blasting services, business of	500	4.80
Sashes, refer Doors		
Sauna baths, refer Physical culture		
Sausage casings, manufacture of	301	4.55
Sawmilling, business of	330	4.70
Scaffolding supply and erection, business of ..	500	4.80
Scales and weighing machines—selling, servicing	610	1.80
Scheelite concentrating plant, business of ..	363	7.80
Schools, refer Education services		
Scrap materials (other than scrap metal), merchandising	617	3.95
Scrap metal—breaking up, melting, merchandising	370	7.65
Scrap metal, collecting, business of	731	4.00
Screws, manufacture of	374	3.50
Scrubcutting (including grubbing and burning), business of	124	12.65
Sealing compound, manufacture of	350	2.95
Secondhand shop, business of	610	1.80
Security services, business of	832	2.15
Seeds, merchandising, dressing	612	2.65
Septic tank cleaning, business of	731	4.00
Service stations, business of	391	2.50
Sewing machines and equipment—selling, servicing	610	1.80
Shearing, business of	100	4.20
Sheep dipping, refer Agricultural contracting		
Sheepskin products, manufacture of ..	610	1.80
Sheetmetal and miscellaneous sheetmetal products (air ventilation ducting, machinery guards, tanks), manufacture of	375	3.45

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Shellfish farming, as a business	130	2.15
Shellfish—collecting and bagging	721	9.15
Shellfish, opening	299	4.50
Shingle gathering (including dragline operations and crushing), business of	230	6.45
Ship chandlery, business of	610	1.80
Shipbreaking, business of	505	14.90
Shipping—		
(a) Dredge, operation of	723	5.45
(b) Ferry, operation of	723	5.45
(c) Fishing (from vessels)	721	9.15
(d) Tug, operation of	723	5.45
(e) Vessels (other than above), operation of	726	6.05
Ships and commercial boats—building, repairing	389	3.60
Shipwright, business of	389	3.60
Shooting galleries, business of	915	5.65
Shopping mall, operation of	912	3.05
Signs, glass (including neon signs)—manufacture of, erecting	387	2.35
Signs (outdoor), erecting	500	4.80
Signwriting, business of	500	4.80
Silk-screen printing, business of	831	1.30
Silviculture (excluding bush and tree felling), business of	120	9.15
Skating rinks, business of	915	5.65
Ski tow operation, business of	915	5.65
Skin and hide, selling	316	4.60
Slating, business of	500	4.80
Slide fasteners, manufacture of	382	2.70
Small goods, manufacture of	301	4.55
Soap, manufacture of	317	3.55
Social work	905	1.45
Society for the Prevention of Cruelty to Animals, services of	908	2.25
Softgoods—warehousing, retailing	610	1.80
Soil sterilisation, business of	104	5.35
Sport and recreation clubs—		
(a) Alpine		
(i) Guiding, instructing	915	5.65
(ii) Other alpine activities	916	2.35
(b) Football	915	5.65
(c) Horse racing		
(i) Grounds maintenance, stable services, course operation	916	2.35
(ii) Other activities and operations (including gate keeping)	916	2.35
(d) Pony and hunt	915	5.65

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
(e) Horse riding, horse training, operation of stables	915	5.65
(f) All other sport and recreation clubs	916	2.35
Sports coaching, business of	916	2.35
Sports goods—manufacture of, selling	610	1.80
Spray painting, business of	394	2.30
Spraying (agricultural), without the use of aircraft, business of	104	5.35
Spraying (aerial)—refer Aviation		
Spraying (other than agricultural or aerial), business of	500	4.80
Sprinkler systems, installing	500	4.80
Squash courts, business of	916	2.35
Stage shows, production of	630	2.10
Stamp dealing, business of	610	1.80
Starch, manufacture of	350	2.95
Stationery, manufacture of	342	2.25
Stationery, retailing	610	1.80
Statutory bodies (administrative), refer Administrative agencies		
Statutory bodies—activities not elsewhere described	520	7.05
Steam cleaning (building structures), business of	500	4.80
Steam (geothermal), supply of (including operation and maintenance of plant)	402	1.95
Steel, merchandising	375	3.45
Stevedoring, business of	723	5.45
Stock buying, business of	831	1.30
Stock feed, manufacture of	317	3.55
Stock-lick, manufacture of	350	2.95
Stone-cutting, business of	366	2.75
Storage, business of	612	2.65
Street cleaning services, business of	731	4.00
Structural steel fabrication, business of	373	7.40
Structural timber products, prefabricating, business of	332	4.65
Stumping and clearing land (excluding bush felling), business of	124	12.65
Sugar refining, business of	309	3.05
Sunscreening polyester window film—distributing, installing	610	1.80
Supermarket, business of	610	1.80
Surveying, business of	803	1.50
Surveying (marine), business of	803	1.50
Swimming pool construction, business of	507	5.00
Switchgear and switchboards, manufacture of	387	2.35
Tailoring, business of	610	1.80
Tanning, business of	316	4.60

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Tape (adhesive), manufacture of	352	3.10
Tarsealing (excluding road surface construction and road resealing), business of	356	8.25
Taverns, business of	630	2.10
Taxi services (including private hire), business of	730	2.10
Teaching and instruction, refer Education services		
Tea, merchandising	612	2.65
Tearooms, business of	630	2.10
Telephone answering service, business of ..	803	1.50
Telephone and telegraph lines, construction and maintenance, refer Communications		
Television, refer Radio and television		
Tents and camping equipment hiring, refer Hire services		
Terrazzo, manufacture of	366	2.75
Theatres, operation of	630	2.10
Thermal attraction, operation of	916	2.35
Threshing, refer Agricultural contracting		
Tiles (clay), manufacture of	360	5.50
Tiles (concrete), manufacture of	364	6.75
Tiling, business of	500	4.80
Timber yards, including timber storage yards, timber sheds, and timber preservative treatment plant (operated independently of a sawmill), business of	332	4.65
Timber yards (operated in conjunction with a sawmill), business of	330	4.70
Tobacco and tobacco products, manufacture of	319	2.95
Tobacco and tobacco products, retailing ..	610	1.80
Tobacco growing, business of	101	2.95
Toilet powder, manufacture of	350	2.95
Toilet preparations, manufacture of	350	2.95
Tool, die, and jig making, business of	376	2.00
Totalisator agency services, business of ..	831	1.30
Toys, retailing	610	1.80
Tractor contracting (including bulldozing), business of	507	5.00
Tractor maintenance, business of	391	2.50
Trade union, services of	831	1.30
Traffic control and instructional services ..	730	2.10
Trailers (light), manufacture of	391	2.50
Trailers (heavy), manufacture of	373	7.40
Transformer or armature winding, business of	387	2.35
Transmitter masts, radio and television—erecting, maintaining	401	18.70

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Transport, refer: Aviation	}	as appropriate
Railways		
Road transport		
Shipping		
Trapping or hunting (without the use of aircraft), business of	106	5.85
Travel agency, business of	831	1.30
Tree felling, refer Bush and tree felling		
Trenching contracting, business of	507	5.00
Trout springs, operation of	916	2.35
Tunnel Authority (Road)—		
(a) Traffic control	730	2.10
(b) Maintenance	730	2.10
Tunnelling (including sinking of shafts), business of	210	14.95
Twine, manufacture of	321	4.75
Typewriters, selling, servicing, refer Office appliances		
Tyres (rubber)—		
(a) Manufacture of	357	8.65
(b) Retreading, recapping	357	8.65
(c) Selling, fitting, business of	610	1.80
Umbrellas, manufacture of	610	1.80
Universities, refer Education services		
Upholstered furniture (including lounge and dining suites), manufacture of	335	3.10
Upholstering, business of	336	2.20
Utensils (household), manufacture of	375	3.45
Veneer (wood), manufacture of (excluding timber getting)	332	4.65
Venetian blinds and roller blinds—		
(a) Manufacture of	382	2.70
(b) Selling, fitting, business of	610	1.80
Ventilating, refer Air conditioning		
Veterinary services, provision of	908	2.25
Vine growing, business of	101	2.95
Vinegar and yeast, manufacture of	350	2.95
Wallboard (fibrous plaster), manufacture of	365	6.90
Wallboard (other), manufacture of	332	4.65
Wallpaper, manufacture of	342	2.25
Wallpaper, retailing	619	3.50
Warehousing, business of	612	2.65
Waste products (other than metal scrap collecting, breaking up, smelting), merchandising	617	3.95
Watches—selling, repairing	610	1.80
Water suppliers—		
(a) Waterworks construction	507	5.00
(b) Waterworks operation and maintenance	430	3.50

SCHEDULE—*continued*INDUSTRIAL ACTIVITIES AND RATES OF LEVIES—*continued*

Industrial Activity	Class No.	Rate of Levy Per \$100 of Earnings \$
Weed spraying (without the use of aircraft), business of	104	5.35
Welding, business of	373	7.40
Well boring and drilling, business of	222	9.00
Well digging, business of	210	14.95
Wharf—construction and maintenance	506	7.25
Wharf, operation of	725	2.85
Wharf, cargo handling	723	5.45
Wharf, tallying services	725	2.85
White lead, manufacture of	350	2.95
Wigs and hairpieces, manufacture of	610	1.80
Window cleaning, business of	912	3.05
Window dressing and display services, business of	610	1.80
Winemaking, business of	311	3.05
Wines and spirits, merchandising	613	1.55
Wire products, manufacture of	393	3.75
Wood and coal, merchandising	741	2.50
Wood pulp, manufacture of	344	3.30
Wood turning, business of	335	3.10
Wooden articles (not elsewhere described), manufacture of	335	3.10
Woollen mills, business of	321	4.75
Woolpacks, manufacture of	321	4.75
Wool scouring, business of	321	4.75
Woolstores, business of	612	2.65
Yarn, manufacture of	321	4.75
Zoological gardens, operation of	915	5.65

C. J. HILL,
Acting for Clerk of the Executive Council.

EXPLANATORY NOTE

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 1 April 1988 and which replaces the Accident Compensation Employers and Self-Employed Persons Levies Order 1986,—

(a) Changes the rates of levies; and

(b) Provides for self-employed persons to be classified for levy purposes in the same way as employees.

Under the 1986 order the levies payable in respect of the earnings of self-employed persons are paid at the flat rate of \$3.75 per \$100 of earnings.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 10 December 1987.

This order is administered in the Accident Compensation Corporation.