

**1973/291**



**THE ACCIDENT COMPENSATION EARNERS' SCHEME  
LEVIES ORDER 1973**

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DENIS BLUNDELL, Governor-General  
ORDER IN COUNCIL

At the Government House at Wellington this 10th day of December  
1973

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Accident Compensation Act 1972, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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**ORDER**

**1. Title and commencement**—(1) This order may be cited as the Accident Compensation Earners' Scheme Levies Order 1973.

(2) This order shall come into force on the 1st day of April 1974.

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

“The Act” means the Accident Compensation Act 1972:

“Industrial activity” means the industry, trade, business, profession, or undertaking of an employer as determined by the nature of the goods or services produced or rendered by that employer; 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**—(1) For the purpose of calculation and payment of levies under Part III of the Act—

(a) Earners shall be classified, pursuant to section 72 of the Act, into their respective categories of—

(i) Self-employed persons, and

(ii) Employees; and

(b) Except as hereinafter provided in this clause, employees shall be also classified according to the description of industrial activity, as set out in the Schedule hereto, which most accurately describes their employer's industrial activity, or where, because

of the nature of employees' 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.

(2) Subject to subclause (3) of this clause, where an employer is engaged in more than one industrial activity 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.

(3) 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 his employer's industrial activity:

Provided that, if such an employee is engaged in work which contributes to or services more than one of his 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.

- (4) Notwithstanding anything hereinbefore contained in this clause,—
- (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 teleprinter systems, office reception, book-keeping, office machine operation, cash receipting and payments, records handling and filing, microfilming, drafting, data processing, and messenger services shall be classified, for the purpose of calculation and payment of levies, under the description "Clerical-Management" (Class No. 800), in the said Schedule 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 said description "Clerical-Management" (Class No. 800) in the said Schedule 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 said Schedule irrespective of the industrial activity of their particular employer.
- (5) Where there is no description set out in the said Schedule describing an employer's industrial activity, or where there is doubt as to the appropriate description of an employer's industrial activity, the Commission, on application by the employer, shall determine a description for the purpose of calculation and payment of levies.

**4. Rate of levies**—Pursuant to section 72 of the Act, the rates of levies payable in respect of earnings as a self-employed person or as an employee shall be—

- (a) In respect of earnings as a self-employed person, at the rate of one dollar per 100 dollars of such earnings;
- (b) In respect of earnings as an employee, at the rate set out in the said Schedule in relation to the particular description or division of industrial activity in which the employee has been classified as aforesaid, which rate is expressed as dollars per 100 dollars of those earnings; and
- (c) In respect of earnings as an employee where the Commission under subclause (5) of clause 3 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 Commission at the time of making the determination.

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SCHEDULE

Clause 3 (1) (b)

RATES AND INDUSTRIAL ACTIVITIES

Industrial Activity	Class No.	Rate per \$100 \$
Abattoirs, operation of .. .. .	300	4.20
Abrasives, (paper or cloth), manufacture of .. .. .	343	1.00
Acclimatisation societies, operation of .. .. .	130	0.80
Accommodation booking services, business of .. .. .	802	0.25
Accommodation, business of .. .. .	632	0.80
Accountancy, practice of .. .. .	801	0.25
Actuarial services, provision of .. .. .	801	0.25
Adding machines, refer Office appliances		
Adhesives, manufacture of .. .. .	350	1.20
Administrative agencies, services of .. .. .	801	0.25
Advertising agencies (indoor), business of .. .. .	804	0.25
Advertising agencies (outdoor), business of .. .. .	501	1.70
Aerated water, manufacture of .. .. .	313	1.40

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

Industrial Activity	Class No.	Rate per \$100 \$
Aerial topdressing, refer Aviation		
Aerosol loading, business of .. .. .	350	1.20
Afforestation (excluding bush and tree felling) .. .. .	120	1.40
Agricultural contracting—fencing, sheep dipping, spraying (without use of aircraft), threshing, harvesting, chaffcutting, haymaking, baling, hedge cutting	104	1.40
Agricultural contracting—shearing .. .. .	105	0.80
Agricultural contracting—scrub cutting, grubbing, burning, stumping and clearing (other than bush or tree felling)	124	2.20
Agricultural machinery and equipment, manufacture of	374	2.50
Agricultural machinery—selling, servicing .. .. .	616	1.40
Air conditioning and ventilating equipment—installation, servicing	385	1.40
Air conditioning and ventilating equipment (commercial and industrial), manufacture of	375	2.50
Aircraft—manufacturing, assembling, repairing, servicing	392	0.80
Alarm systems, installation of .. .. .	504	1.00
Ambulance service, operation of .. .. .	730	0.60
Ammunition, manufacture of .. .. .	358	2.70
Amusement park concession (outdoor), operation of .. .. .	915	2.00
Amusement parlour (indoor), operation of .. .. .	910	0.40
Animal boarding kennels, business of .. .. .	907	0.60
Animal park, operation of .. .. .	915	2.00
Antique dealing, business of .. .. .	620	0.40
Apiary, refer Beekeeping		
Aquarium, operation of .. .. .	915	2.00
Architectural metal fixtures (including doors and sashes), manufacture of	375	2.50
Architectural services, provision of .. .. .	834	0.30
Armature winding, business of .. .. .	388	0.80
Armed Forces, other than Naval Dockyard .. .. .	922	1.00
Armed Forces, Naval Dockyard .. .. .	373	2.50
Art galleries, operation of .. .. .	835	0.30
Artificial limbs—manufacture, repair .. .. .	395	0.80
Artists supplies—selling .. .. .	610	0.30
Asbestos products, manufacture of .. .. .	367	1.70
Asphalt contracting—refer Road and surface construction or Tarsealing		
Assaying, business of .. .. .	904	0.30
Auction mart, operation of .. .. .	615	0.80
Auctioneering (land), business of .. .. .	830	0.30
Auctioneering (other than land), business of .. .. .	615	0.80
Automobile association, operation of .. .. .	730	0.60
Automotive electrical servicing, business of .. .. .	391	1.00

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

Industrial Activity	Class No.	Rate per \$100 \$
Aviation—		
(a) Air transport operations—regular air services for the carriage of passengers and goods for hire or reward over specific routes:		
(i) Flight crew and employees engaged in flying operations (Applies to both flying and ground time earnings)	700	2.50
(ii) Ground staff .. .. .	704	0.80
(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, and joy rides, and all ambulance services other than in undeveloped or remote areas:		
(i) Flight crew and staff engaged in flying operations (Applies to both flying and ground time earnings)	701	2.50
(ii) Ground staff .. .. .	704	0.80
(c) Aerial work operations—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, flight training and flying school operations, hunting and recovery of carcasses and other aerial work operation not otherwise described:		
(i) Flight crew and employees engaged in flying operations in fixed wing aircraft (Applies to both flying and ground time earnings)	702	5.00
(ii) Flight crew and employees engaged in flying operations in helicopters (Applies to both flying and ground time earnings)	703	5.00
(iii) Ground staff engaged in loading and supply including ground transport of goods and supplies	731	2.20
(iv) All other ground staff .. .. .	704	0.80
Bacon processing, business of .. .. .	301	1.70
Badges—manufacturing, selling .. .. .	610	0.30
Bags (paper or textile), manufacture of .. .. .	341	2.00
Bags, selling .. .. .	610	0.30
Bakery, operation of .. .. .	309	1.00
Bakery goods, selling .. .. .	610	0.30

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

Industrial Activity	Class No.	Rate per \$100
		\$
Baking powder, manufacture of .. .. .	350	1.20
Ballet, production of .. .. .	915	2.00
Banks, refer Financial institutions		
Baskets, manufacture of .. .. .	333	0.60
Batteries (dry), manufacture of .. .. .	396	0.80
Batteries (storage), manufacture of .. .. .	397	2.20
Battery services, business of .. .. .	618	0.80
Beauty salon, operation of .. .. .	610	0.30
Beekeeping, business of .. .. .	101	0.80
Belting, manufacture of .. .. .	357	1.70
Bicycles, manufacture of .. .. .	374	2.50
Bicycles—selling, repairing .. .. .	620	0.40
Billiard saloon, operation of .. .. .	910	0.40
Billiard tables, manufacture of .. .. .	334	1.70
Binoculars—selling, servicing .. .. .	610	0.30
Biscuits, manufacture of .. .. .	308	1.40
Bituminous products, manufacture of .. .. .	356	1.40
Blacksmithing, business of .. .. .	373	2.50
Blinds—cleaning, repairing .. .. .	912	0.80
Blinds, refer Venetian blinds and roller blinds		
Block laying, business of .. .. .	500	2.20
Boarding house, business of .. .. .	632	0.80
Boats (other than pleasure craft)—building, repairing	389	2.70
Boats (pleasure craft fibre-glass hulled)—building, repairing	361	1.70
Boats (pleasure craft other than fibre-glass hulled)—building, repairing	334	1.70
Boats, selling .. .. .	833	0.30
Boilermaking (including installation and repair), business of	373	2.50
Boiling-down works, operation of .. .. .	302	1.20
Bond store, operation of .. .. .	612	1.00
Bookbinding, business of .. .. .	342	0.60
Books, selling .. .. .	610	0.30
Boot polish, manufacture of .. .. .	350	1.20
Boots and shoes, refer Footwear		
Borer control, business of .. .. .	902	1.70
Bottle collecting, business of .. .. .	617	1.70
Boxes (cardboard), manufacture of .. .. .	341	2.00
Boxes (wooden), manufacture of .. .. .	331	2.00
Breakwaters, construction of .. .. .	506	3.20
Brewery, operation of .. .. .	312	2.70
Bricklaying, business of .. .. .	500	2.20
Bricks (clay), manufacture of .. .. .	360	1.50
Bridges (wooden), construction of .. .. .	500	2.20
Bridges (steel or concrete)—erection by the manufacturer; or construction as a business	506	3.20
Brushes and brooms, manufacture of .. .. .	335	1.40

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

Industrial Activity	Class No.	Rate per \$100 \$
Builders and plumbers supplies, retailing .. ..	620	0.40
Builders and plumbers supplies, wholesaling .. ..	612	1.00
Building demolition, business of .. ..	505	5.00
Building construction, business of .. ..	500	2.20
Bush and tree felling, exotic trees (including all activities to loading point)	122	5.00
Bush and tree felling, indigenous trees (including all activities to loading point)	121	5.00
Butchering, retailing only .. ..	611	1.50
Buttons, manufacture of .. ..	352	1.70
Cabaret, business of .. ..	630	0.50
Cabinet making, business of .. ..	334	1.70
Cables and wires (electrical), manufacture of .. ..	383	1.70
Cables (wire rope), refer Wire products		
Cameras—selling, servicing, repairing .. ..	610	0.30
Canals, construction of .. ..	507	2.70
Candles, manufacture of .. ..	318	1.40
Cane products, manufacture of .. ..	333	0.60
Canisters, manufacture of .. ..	375	2.50
Canvas goods, manufacture of .. ..	324	0.40
Canvassing, business of .. ..	831	0.30
Caravans (or trailers)—selling, renting .. ..	833	0.30
Caravans, manufacture of .. ..	390	0.80
Car case, selling .. ..	617	1.70
Cars, refer Motor vehicles		
Cardboard, manufacture of .. ..	340	2.00
Caretaking and cleaning, business of .. ..	912	0.80
Carpets—selling, fitting .. ..	620	0.40
Carpets, manufacture of .. ..	326	1.00
Carriers, refer Road transport		
Cartage, refer Road transport		
Car wrecking, business of .. ..	391	1.00
Carving and engraving wood, business of .. ..	335	1.40
Caskets, manufacture of .. ..	335	1.40
Catering, business of .. ..	631	0.80
Cement, manufacture of .. ..	363	2.00
Ceramics, manufacture of .. ..	360	1.50
Cereals, manufacture of .. ..	310	2.20
Chalk and crayons, manufacture of .. ..	350	1.20
Charitable institutions, operation of .. ..	633	0.50
Chartered clubs, operation of .. ..	632	0.80
Chemicals agricultural (other than fertiliser), manufacture of	350	1.20
Chemicals industrial and technical, manufacture of ..	350	1.20
Chemicals pharmaceutical, manufacture of .. ..	350	1.20
Chemicals (not elsewhere classified), manufacture of ..	350	1.20
Chemist (pharmaceutical), refer Pharmaceutical services		

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

Industrial Activity	Class No.	Rate per \$100 \$
Chemist, analytical services, provision of .. ..	904	0.30
Chimney cleaning services, business of .. ..	912	0.80
Chimneys—erecting, repairing .. ..	500	2.20
Chiropody, practice of .. ..	905	0.25
Chiropractic services, provision of .. ..	905	0.25
Church ministers, refer Religious organisations		
Church supplies—selling .. ..	610	0.30
Cigars and cigarettes, manufacture of .. ..	319	1.20
Circus, operation of .. ..	915	2.00
Civil defence, operation of .. ..	901	0.60
Clay quarrying, business of .. ..	230	4.20
Cleaning powder, manufacture of .. ..	350	1.20
Cleaning services (window cleaning), business of ..	903	2.70
Cleaning services (other than window cleaning), business of	912	0.80
Clearing land, refer Agricultural services		
Clerical—Management .. ..	800	0.25
Clock—selling, repairing .. ..	610	0.30
Clothing, manufacture of .. ..	324	0.40
Clothing, retailing .. ..	610	0.30
Club, (providing either accommodation or meal facilities or both—including a chartered club), operation of	632	0.80
Club, recreational, refer Sport and recreation		
Club, social or cultural—(not being a sporting or recreational club or not being a club providing accommodation or meals), operation of	914	0.60
Club, sport, refer Sport and recreation		
Coal and firewood, merchandising .. ..	741	2.20
Coal—processing, treating (excluding mining) ..	355	2.70
Cocoa—processing .. ..	317	1.70
Coffee bar, operation of .. ..	630	0.50
Coffee, processing .. ..	317	1.70
Coin dealing, business of .. ..	610	0.30
Colleges,—refer Education services		
Commercial art (indoor), business of .. ..	804	0.25
Commercial art (outdoor), business of .. ..	501	1.70
Commercial travelling .. ..	831	0.30
Communications—construction and maintenance of telephone and telegraph lines and external plant including internal wiring	405	2.70
Communications—construction and maintenance of internal plant for telephone, telegraph, and radio	387	0.80
Communications—supervision of construction and main- tenance of external and internal plant	834	0.30
Communications—telephone, telegraph, teletype, and radio communication operating services	803	0.25



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

Industrial Activity	Class No.	Rate per \$100 \$
Communications—postal services—collecting, sorting, delivering	841	0.30
Concrete products, manufacture of .. .. .	364	2.70
Concrete ready mix—mixing, delivering .. .. .	731	2.20
Condiments, manufacture of .. .. .	317	1.70
Confectionery, manufacture of .. .. .	308	1.40
Confectionery, retailing (excluding tearooms and restaurants)	620	0.40
Containers (cardboard, paper or textile), manufacture of	341	2.00
Containers (plastic), manufacture of .. .. .	352	1.70
Containers (wooden), manufacture of .. .. .	331	2.00
Convalescent homes, operation of .. .. .	633	0.50
Conveyor belting, refer Belting		
Cool storage (not in connection with freezing works), operation of	742	2.20
Coopering, business of .. .. .	335	1.40
Coppersmithing, business of .. .. .	375	2.50
Cordial, manufacture of .. .. .	313	1.40
Cork cutting, business of .. .. .	333	0.60
Copying machines, refer Office appliances		
Cosmetics, manufacture of .. .. .	350	1.20
Cosmetics, selling .. .. .	610	0.30
Courier services (vehicular), business of .. .. .	730	0.60
Cranes and hoists, refer Heavy plant operating		
Crayfishing from vessels .. .. .	721	3.20
Crockery, china, and glassware—selling .. .. .	610	0.30
Crockery, manufacture of .. .. .	360	1.50
Culverts, construction of .. .. .	507	2.70
Customs inspection, boarding and prevention .. .. .	832	0.60
Customs, shipping and forwarding agencies, refer Transport		
Cutlery, manufacture of .. .. .	379	1.20
Dairy, business of .. .. .	620	0.40
Dairy machinery, manufacture of .. .. .	374	2.50
Dairy products, manufacture of .. .. .	307	1.20
Dams, construction of .. .. .	507	2.70
Dance bands, as a business .. .. .	911	0.30
Dance halls, operation of .. .. .	910	0.40
Dancing academies, operation of .. .. .	911	0.30
Data processing equipment, refer Office appliances		
Data processing services, provision of .. .. .	801	0.25
Day nurseries, operation of .. .. .	906	0.30
Debt collecting, business of .. .. .	831	0.30
Dehydration of food—processing .. .. .	317	1.70
Delicatessen, business of .. .. .	620	0.40
Demolition and dismantling of buildings, business of .. .. .	505	5.00
Dentistry, practice of .. .. .	905	0.25

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

Industrial Activity	Class No.	Rate per \$100 \$
Dental and surgical equipment, selling .. ..	610	0.30
Dentures—manufacturing, repairing .. ..	610	0.30
Department stores, business of .. ..	620	0.40
Design (graphic), refer Commercial art		
Detective agency, operation of .. ..	830	0.30
Detergents, manufacture of .. ..	350	1.20
Diamond bit and tool manufacture, refer Machine tools		
Diecasting, business of .. ..	375	2.50
Dip (livestock), manufacture of .. ..	350	1.20
Disinfectants, manufacture of .. ..	350	1.20
Distilling, business of .. ..	314	1.20
Diving .. ..	389	2.70
Docks, construction of .. ..	506	3.20
Dolls—repairing .. ..	324	0.40
Domestic services (including casual work at private residence), provision of	919	0.60
Doors and sashes (wooden), refer Joinery		
Doors and sashes (metal), manufacture of, refer Architectural metal fixtures		
Drain or sewer maintenance (open drains only) ..	104	1.40
Drainage or sewer system construction on agricultural land (excluding use of mechanical equipment)	104	1.40
Drainage or sewer system construction on agricultural land (using mechanical equipment)	507	2.70
Drainage or sewer system construction except on agricultural land (excluding tunnelling)	508	3.20
Drainage or sewer systems—operating and maintaining	430	2.00
Drainlaying (building connections only), as a business	503	1.20
Drainlaying (other than building connection), as a business	508	3.20
Drapery, business of .. ..	610	0.30
Dredging, business of .. ..	720	2.00
Dressmaking, business of .. ..	324	0.40
Drilling contracting, business of .. ..	222	2.20
Driving school, business of .. ..	730	0.60
Dry cleaning and dyeing works, operation of ..	924	0.80
Dry cleaning and dyeing depot, operation of ..	610	0.30
Duplicating services, provision of .. ..	801	0.25
Duty free shops, business of .. ..	610	0.30
Dyestuffs and pigments, refer Paint and varnish manufacture		
Earthmoving contracting, business of .. ..	507	2.70
Earthmoving plant maintenance, business of ..	398	1.20
Education services—teaching and instructing ..	906	0.30
Education services—hostels, operation of .. ..	632	0.80
Eel farming, business of .. ..	130	0.80

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

Industrial Activity	Class No.	Rate per \$100 \$
Egg distribution (including egg marketing, pulp processing), business of	612	1.00
Electric lamps and tubes, refer Incandescent lamps		
Electric light fittings, manufacture	383	1.70
Electric light fittings, selling	620	0.40
Electric motors, manufacture of	388	0.80
Electric power suppliers—		
(a) Installation of generating plant and reticulation equipment in hydro stations, thermal stations and sub-stations	400	1.00
(b) Construction and maintenance of transmission lines	401	4.20
(c) Construction of sub-stations	500	2.20
(d) Operation and maintenance of generating stations, or sub-stations	402	1.00
(e) Power lines (distribution only), construction and maintenance by Electric Power Boards or private electric power supplier	403	4.20
(f) Traction power supply, construction and maintenance for railway operations	403	4.20
(g) Power lines (distribution only), construction and maintenance by electricity department of local authority	404	2.00
(h) Traction power supply, construction and maintenance for vehicle operations	404	2.00
(i) Supervisory, inspection and meter reading services	411	0.30
Electric signs—manufacturing, erecting	362	0.80
Electric wires and cables, refer Cables and wires		
Electrical appliances (household), manufacture of	386	1.70
Electrical appliances and fittings—selling	620	0.40
Electrical appliances and fittings—repairing, servicing	504	1.00
Electrical machinery and apparatus (Industrial), manufacture of	386	1.70
Electrical switchgear, manufacture of	386	1.70
Electrical wiring contracting (excluding wiring of power lines and power transmission lines), business of	504	1.00
Electroplating, business of	377	1.20
Electrodes, manufacture of	378	0.80
Employment agency, business of	801	0.25
Enamelling (porcelain), business of	394	0.80
Engineering (civil or consulting services), business of	834	0.30
Engineering (general) not otherwise described, business of	373	2.50
Engraving (other than on stone), business of	610	0.30
Excavating, refer Earthmoving contract services		
Exhibitions, operation of	910	0.40
Explosives, manufacture of	358	2.70

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

Industrial Activity	Class No.	Rate per \$100
		\$
Family counselling, service of .. .. .	921	0.30
Farming .. .. .	100	1.40
Fasteners (industrial), manufacture of .. .. .	374	2.50
Fellmongery, operation of .. .. .	316	1.00
Fencing—erecting, repairing .. .. .	104	1.40
Fertilisers, manufacture of .. .. .	351	2.20
Fibreglass, manufacture of .. .. .	361	1.50
Fibreglass products, manufacture of .. .. .	361	1.50
Fibrous plaster (wallboard and tiles), manufacture of	365	1.20
Film developing, refer Photographic processing		
Film distributing, business of .. .. .	620	0.40
Film projectors, manufacture of (including assembling and repairing)	395	0.80
Film production .. .. .	845	0.30
Financial institutions, services of .. .. .	801	0.25
Fire protection services (Fire Brigade under Forest and Rural Fires Act 1955 or Fire Services Act 1972)	900	0.80
Firewood cutting, (including the incidental cutting down of trees), business of	123	5.00
Fireworks, manufacture of .. .. .	358	2.70
Firewood supplies, refer Wood and coal		
Fish and chips, selling .. .. .	299	2.00
Fish farming, business of .. .. .	130	0.80
Fishing tackle, manufacture of, refer Sports goods		
Fishing from vessels, business of .. .. .	721	3.20
Fishmongery, operation of .. .. .	299	2.00
Flaxmilling, business of .. .. .	322	3.20
Flock (recovered textile fibre), manufacture of .. .. .	323	2.70
Floor coverings—retailing, fitting, laying .. .. .	620	0.40
Floor sanding and polishing, business of .. .. .	620	0.40
Florist (excluding nursery operation), business of .. .. .	610	0.30
Flourmilling, business of .. .. .	310	2.20
Fluorescent light tubes, manufacture of, refer Neon tubes		
Foodstuffs (other than meat), processing, canning, freezing, dehydrating	317	1.70
Food take-away services, business of .. .. .	630	0.50
Footwear, retailing .. .. .	610	0.30
Footwear—manufacturing, repairing .. .. .	329	0.60
Forwarding and packing agencies, refer Road transport		
Freezing works, operation of .. .. .	303	2.50
French polishing, business of .. .. .	394	0.80
Frozen food (other than meat), processing of .. .. .	317	1.70
Fruit—canning, freezing, dehydrating .. .. .	317	1.70
Fruit packing (excluding canning or dehydrating) .. .. .	101	0.80
Fruit and vegetables—retailing .. .. .	620	0.40
Fumigating services, provision of .. .. .	902	1.70
Funeral services, provision of .. .. .	610	0.30

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

Industrial Activity	Class No.	Rate per \$100 \$
Fur and skin products, manufacture of .. ..	324	0.40
Furnishings (soft), manufacture of .. ..	324	0.40
Furnishings (soft)—retailing .. ..	610	0.30
Furniture and shop fittings (wooden), manufacture of	334	1.70
Furniture and shop fittings (metal), manufacture of ..	375	2.50
Furniture—retailing .. ..	620	0.40
Furs—retailing .. ..	620	0.40
Garage and motor vehicle repair shop, business of ..	391	1.00
Gardening, business of .. ..	101	0.80
Gas, industrial, refer Industrial gas		
Gas (natural)—exploring, prospecting, drilling, develop- ment works in, on, or above the continental shelf	221	5.00
Gas (natural)—exploring, prospecting, drilling, develop- ment works other than in, on, or above the continental shelf	222	2.20
Gas suppliers (other than Industrial gases)—		
(a) Gas—production, treatment, transmission, dis- tribution of	410	1.70
(b) Gas appliances and fittings, selling .. ..	620	0.40
(c) Supervisory, inspection, and meter reading services	411	0.30
Glass, manufacture of .. ..	361	1.50
Glass products, manufacture of .. ..	361	1.50
Glass—selling, cutting, bevelling (excluding glazing) ..	619	0.80
Glazing, business of .. ..	501	1.70
Gloves, manufacture of .. ..	324	0.40
Golf driving range, as a business .. ..	916	0.80
Grain, produce, wool—merchandising .. ..	614	1.50
Gramophone record manufacturing, refer Records (gramophone)		
Gravel and sandpits (including dragline operations and crushing), operation of	230	4.20
Groceries—retailing .. ..	620	0.40
Groceries—wholesaling .. ..	612	1.00
Guide services, as a business .. ..	915	2.00
Guns—selling—repairing .. ..	620	0.40
Gymnasium, operation of .. ..	916	0.80
Hairdressing, business of .. ..	610	0.30
Ham processing, business of .. ..	301	1.70
Handbags, manufacture of .. ..	329	0.60
Harbour Bridge Authority—		
(a) Traffic control .. ..	730	0.60
(b) Maintenance .. ..	743	1.70
Harbour pilot services, provision of .. ..	724	0.30
Hardware, retailing .. ..	620	0.40
Hardware, wholesaling .. ..	612	1.00
Hardware, builders and plumbers (including valves of all types), manufacture of	375	2.50

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

Industrial Activity	Class No.	Rate per \$100 \$
Hats, manufacture of .. .. .	324	0.40
Hats—selling .. .. .	610	0.30
Haymaking, baling, chaffcutting, harvesting, hedge cutting, refer Agricultural contracting		
Health studio, operation of .. .. .	916	0.80
Hearing aids—manufacture, repairing .. .. .	395	0.80
Heavy plant (including bulldozing, scraping, excavating, grading, and similar operations), operation of	507	2.70
Heavy plant maintenance, business of .. .. .	398	1.20
Helicopter operations, refer Aviation		
Herd improvement services, business of .. .. .	907	0.60
Hire services (plant and equipment), business of .. .. .	616	1.40
Hire services (motor vehicles), business of .. .. .	391	1.00
Hire services (clothing), business of .. .. .	610	0.30
Hire services (camping equipment), business of .. .. .	610	0.30
Hire services (crockery and cutlery), business of .. .. .	610	0.30
Hop growing, business of .. .. .	101	0.80
Horse breaking, business of .. .. .	913	5.00
Horse breeding, business of .. .. .	103	2.00
Horse training, business of .. .. .	915	2.00
Hosiery, manufacture of .. .. .	325	0.40
Hospital, operation of .. .. .	908	0.50
Hostel, operation of .. .. .	632	0.80
Hotel, business of .. .. .	632	0.80
Hunting (without the use of aircraft), trapping, business of	106	1.40
Hydro-electric power station (excluding tunnelling), construction of	507	2.70
Ice cream, manufacture of .. .. .	305	0.60
Ice cream cones, manufacture of .. .. .	308	1.40
Incandescent lamps, manufacture of .. .. .	387	0.80
Industrial gas, manufacture of .. .. .	359	0.80
Industrial trucks, manufacture of .. .. .	374	2.50
Information services—business of .. .. .	845	0.30
Ink, manufacture of .. .. .	350	1.20
Insecticides, manufacture of .. .. .	350	1.20
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	851	0.30
Instruments (industrial and scientific)—manufacture, repair	395	0.80
Insulators, manufacture of .. .. .	360	1.50
Insurance institutions, services of .. .. .	801	0.25
Insurance selling, business of .. .. .	831	0.30
Interior decorating, business of .. .. .	501	1.70

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

Industrial Activity	Class No.	Rate per \$100 \$
Jewellery—manufacture, selling .. .. .	610	0.30
Joinery, manufacture of .. .. .	331	2.00
Kauri gum—merchandising .. .. .	614	1.50
Kennel services, provision of .. .. .	907	0.60
Knitwear, manufacture of .. .. .	325	0.40
Laboratory services, provision of .. .. .	904	0.30
Labour only building (carpentry) contracting ..	500	2.20
Labour pool services (other than stevedoring or clerical- management employees), as a business	507	2.70
Lamps (incandescent), manufacture of .. .. .	387	0.80
Lampshades, manufacture of .. .. .	382	0.60
Land clearing and stumping (excluding bushfelling), business of	124	2.20
Land and estate agency services (including land auctioneering), business of	830	0.30
Landscape gardening, business of .. .. .	101	0.80
Laundry works, operation of .. .. .	924	0.80
Laundry depot, operation of .. .. .	610	0.30
Law, practice of .. .. .	801	0.25
Lawnmower repairing services, as a business ..	391	1.00
Lawnmowers, manufacture of .. .. .	374	2.50
Leather goods and grindery (including warehousing), manufacture of	329	0.60
Leather goods—retailing .. .. .	610	0.30
Library services, provision of .. .. .	835	0.30
Lifts—installing—repairing .. .. .	500	2.20
Lighthouse keeping services, provision of .. ..	920	0.40
Lighting fixtures and fittings, refer Electric light fittings		
Lime quarrying, business of .. .. .	230	4.20
Lime—manufacture, merchandising .. .. .	363	2.00
Local authorities—activities not elsewhere classified ..	520	0.80
Local authorities—administrative, refer Administrative agencies		
Locks—selling, repairing .. .. .	620	0.40
Machinery and equipment, manufacture and assembly, business of	374	2.50
Machinery and equipment, merchandising and assembly, business of	616	1.40
Machine tools, manufacture of .. .. .	376	2.50
Mail contract delivery services, as a business ..	731	2.20
Malt and malt products, manufacture of .. .. .	312	2.70
Management consultant services, provision of ..	801	0.25
Management employees, refer Clerical—Management		
Managerial and secretarial services, provision of ..	801	0.25
Manchester goods, retailing .. .. .	610	0.30
Manufacturers representatives, as a business ..	831	0.30
Market gardening, business of .. .. .	101	0.80
Markets (produce), operation of .. .. .	615	0.80

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

Industrial Activity	Class No.	Rate per \$100 \$
Mason work (buildings), business of .. ..	500	2.20
Mason work (monumental), business of .. ..	366	1.40
Matches, manufacture of .. ..	350	1.20
Mattress (wire), manufacture of .. ..	393	1.40
Mattress (rubber), manufacture of .. ..	357	1.70
Mattresses (other than rubber or wire), manufacture of	336	0.80
Meat inspecting services, provision of .. ..	303	2.50
Meat processing, refer either Abattoir or Freezing works as appropriate		
Medicine, practice of .. ..	905	0.25
Mercery, business of .. ..	610	0.30
Merchandising (general), business of .. ..	612	1.00
Metal—anodising, plating, polishing, finishing but excluding galvanising	377	1.20
Metal (ferrous), melting, casting .. ..	369	2.50
Metal (ferrous), rolling, drawing, forging .. ..	371	3.00
Metal (ferrous), smelting, converting .. ..	370	3.70
Metal, galvanising .. ..	373	2.50
Metal (non-ferrous), rolling, drawing, extruding .. ..	368	2.50
Metal (non-ferrous), smelting, refining, alloying, casting	372	2.50
Metal (scrap), collecting, breaking up, smelting .. ..	370	3.70
Metal and woodworking machinery (including forestry and industrial equipment), manufacture of	374	2.50
Metal fixtures (domestic), manufacture of .. ..	375	2.50
Metal polish, manufacture of .. ..	350	1.20
Metal products, assembly only as a business .. ..	616	1.40
Metal products not elsewhere classified—manufacturing, assembling	374	2.50
Metal stamping, business of .. ..	373	2.50
Meteorological services—provision of .. ..	920	0.40
Milk (condensed, dried or malted), manufacture of .. ..	305	0.60
Milk, distribution, business of .. ..	621	2.00
Milk bar (excluding tearooms and restaurants), business of	620	0.40
Milk bar (including tearooms and restaurants), business of	630	0.50
Milk treatment—business of .. ..	306	1.20
Millinery, retailing .. ..	610	0.30
Minerals, natural gas, oil—exploring, prospecting and development works in, on, or above the continental shelf	221	5.00
Minerals, natural gas, oil—exploring, prospecting and development works other than in, on, or above the continental shelf	222	2.20
Mining underground, business of .. ..	210	5.00
Mining open cast, business of .. ..	211	2.70
Mining, shaft-sinking for mines as a business .. ..	210	5.00
Mobile restaurants, operation of .. ..	630	0.50



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

Industrial Activity	Class No.	Rate per \$100 \$
Modelling agencies, business of .. ..	831	0.30
Modelling schools, business of .. ..	831	0.30
Motels, operation of .. ..	632	0.80
Mothballs, manufacture of .. ..	350	1.20
Motor camps, operation of .. ..	632	0.80
Motor cycles—repairing, selling, assembling .. ..	391	1.00
Motor racing tracks and racing grounds, operation of ..	915	2.00
Motor transport, refer Road transport		
Motor vehicle accessories—retailing .. ..	610	0.30
Motor vehicle—assembling .. ..	392	0.80
Motor vehicle garage, repair shop, business of .. ..	391	1.00
Motor vehicle—body building .. ..	390	0.80
Motor vehicle, automotive components, manufacture of	375	2.50
Motor vehicle—engine reconditioning .. ..	375	2.50
Motor vehicle—trimming .. ..	336	0.80
Motor vehicle—retailing .. ..	833	0.30
Motors (electric), manufacture of .. ..	388	0.80
Museum, operation of .. ..	835	0.30
Music and musical instruments—retailing .. ..	610	0.30
Music, performance of .. ..	911	0.30
Nails (wire)—manufacturing .. ..	393	1.40
Nassella tussock eradication .. ..	104	1.40
Natural gas, minerals, oil—exploring, prospecting, and development works in, on, or above the continental shelf	221	5.00
Natural gas, minerals, oil—exploring, prospecting, and development works other than in, on, or above the continental shelf	222	2.20
Neon, fluorescent and gas filled light tubes, manufacture of	362	0.80
Net (fabric), manufacture of .. ..	324	0.40
Newsagency, business of .. ..	610	0.30
Newspaper—selling .. ..	620	0.40
Newspaper—printing, publishing .. ..	342	0.60
Newspapers, reporting, editing, photography .. ..	845	0.30
Night clubs, business of .. ..	630	0.50
Nurseries (flowers and shrubs), business of .. ..	101	0.80
Nurseries (forest), business of .. ..	120	1.40
Nursing (private) services .. ..	919	0.60
Nylon—spinning .. ..	325	0.40
Office appliances—selling, servicing .. ..	620	0.40
Oil, natural gas and minerals—exploring, prospecting, and development works in, on, or above the con- tinental shelf	221	5.00
Oil, natural gas and minerals—exploring, prospecting, and development work other than in, on, or above the continental shelf	222	2.20

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

Industrial Activity	Class No.	Rate per \$100 \$
Oil refining .. .. .	354	2.20
Oil and shale extraction, business of .. .. .	220	2.20
Oil—storage, blending, distribution .. .. .	735	1.20
Oil (vegetable), manufacture of .. .. .	318	1.40
Optician, business of .. .. .	905	0.25
Orchard (including berry fruit), operation of .. .. .	101	0.80
Outboard motors—merchandising .. .. .	833	0.30
Outboard motors—repairing, servicing .. .. .	391	1.00
Oysters, refer Shellfish		
Paint—merchandising .. .. .	619	0.80
Paint and varnish, manufacture of .. .. .	353	1.40
Painting (excluding spray painting but including paperhanging, decorating, glazing), business of	501	1.70
Painting (spray), business of .. .. .	394	0.80
Panel beating—business of .. .. .	390	0.80
Paper conversion, process of .. .. .	344	2.00
Paper—merchandising .. .. .	342	0.60
Paper, manufacture of .. .. .	340	2.00
Paper pulp, manufacture of .. .. .	340	2.00
Parking lots/buildings, business of .. .. .	831	0.30
Particle board, manufacture of .. .. .	332	1.40
Patent slip, operation of .. .. .	389	2.70
Pawnbroking, business of .. .. .	620	0.40
Penal institution, operation of .. .. .	931	0.60
Perambulators, manufacture of .. .. .	382	0.60
Perfumes, manufacture of .. .. .	350	1.20
Pest and borer control, business of .. .. .	902	1.70
Pest and vermin destruction (without the use of aircraft), business of	106	1.40
Pesticides, manufacture of .. .. .	350	1.20
Pet shops, business of .. .. .	620	0.40
Petrol retailing, service stations only (excluding garages and repair shops), business of	618	0.80
Pharmaceutical preparations, manufacture of .. .. .	350	1.20
Pharmaceutical services, provision of .. .. .	610	0.30
Pharmaceuticals—retailing .. .. .	610	0.30
Pharmaceuticals—wholesaling .. .. .	620	0.40
Photo engraving (excluding printing), business of .. .. .	904	0.30
Photographic processing, business of .. .. .	904	0.30
Photographic supplies—selling, servicing .. .. .	610	0.30
Photography—(aerial), refer Aviation		
Photography (excluding travelling), business of .. .. .	804	0.25
Photography (including travelling), business of .. .. .	831	0.30
Physical culture (including massage and sauna baths), business of	916	0.80
Physiotherapy, practice of .. .. .	905	0.25
Picture frames, manufacture of .. .. .	619	0.80

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

Industrial Activity	Class No.	Rate per \$100 \$
Picture theatres, operation of .. .. .	910	0.40
Piers, construction of .. .. .	506	3.20
Pile driving and foundations, contracting, business of	507	2.70
Pipe lines, construction of .. .. .	507	2.70
Pipes (concrete), manufacture of .. .. .	364	2.70
Pipes (clay), manufacture of .. .. .	360	1.50
Plant and equipment—hire, business of .. .. .	616	1.40
Plastering, business of .. .. .	502	1.40
Plastic products, manufacture of .. .. .	352	1.70
Plate metal and boiler shop products, manufacture of	373	2.50
Plumbing and drainlaying (building connections only), business of	503	1.20
Plywood (excluding timber getting), manufacture of ..	332	1.40
Police .. .. .	832	0.60
Polish (household), manufacture of .. .. .	350	1.20
Pool room, operation of .. .. .	910	0.40
Porcelain enamelling, business of .. .. .	394	0.80
Post and rail splitting (wooden), business of ..	123	5.00
Postal services (other than mail contractors)—collecting, sorting, delivering	841	0.30
Potato crisps, manufacture of .. .. .	317	1.70
Pottery, manufacture of .. .. .	360	1.50
Poultry farming (including buying and selling of poultry), business of	101	0.80
Power stations hydro-electric (excluding tunnelling), construction of	507	2.70
Press cutting and information services, business of ..	845	0.30
Printing, publishing (including job work), business of ..	342	0.60
Probation officers, services of .. .. .	851	0.30
Public relations consultant, business of .. .. .	845	0.30
Pumice procuring, business of .. .. .	230	4.20
Pumice ware, manufacture of .. .. .	364	2.70
Quantity surveying, business of .. .. .	834	0.30
Quarrying (including crushing), business of .. .. .	230	4.20
Rabbit control (aerial poisoning), refer Aviation		
Racing clubs, refer Clubs		
Racing stables, operation of .. .. .	915	2.00
Radio and television—sets, valves, communication equipment and apparatus, manufacture of	387	0.80
Radio and television sets—retailing .. .. .	610	0.30
Radio and television sets—installing, servicing, repairing	387	0.80
Radio and television—programme generation .. .. .	845	0.30
Radio and television—transmission, technical development, servicing of facilities	387	0.80
Radio and television transmitter masts—construction, maintenance	401	4.20

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

Industrial Activity	Class No.	Rate per \$100 \$
Radiology, practice of .. .. .	905	0.25
Railways—		
(a) Train operating .. .. .	732	2.20
(b) Rolling stock—manufacture, maintenance ..	373	2.50
(c) Goods handling .. .. .	612	1.00
(d) Communications—operating services .. ..	803	0.25
(e) Communications—technical development, ser- vicing of facilities	387	0.80
(f) Traction power supply—construction, mainten- ance	403	4.20
(g) Line and road bed (excluding bridge building and tunnelling)—construction, maintenance	510	2.70
Ranges, manufacture of .. .. .	375	2.50
Real estate agency (including land auctioneering), business of	830	0.30
Records (gramophone), including tapes, manufacture of	352	1.70
Refrigeration equipment—installing, servicing ..	385	1.40
Refuse collection, business of .. .. .	731	2.20
Religious organisations .. .. .	909	0.25
Rental cars and trucks, business of .. .. .	391	1.00
Reporting, editing, photography, refer Newspapers		
Research (field) services, provision of .. .. .	923	0.40
Research (laboratory) services, provision of .. ..	904	0.30
Reservoir construction, business of .. .. .	507	2.70
Restaurant, operation of .. .. .	630	0.50
Riding school, refer Sport and recreation—pony and hunt clubs		
River protection work, business of .. .. .	507	2.70
Road and surface construction and repair (including bridge approaches and resealing work, but excluding quarrying), business of	507	2.70
Road marking, business of .. .. .	731	2.20
Road transport—goods services .. .. .	731	2.20
Road transport—passenger services .. .. .	730	0.60
Road transport—vehicle maintenance .. .. .	391	1.00
Road transport—vehicle traction power supply, construction, maintenance, refer Electric power suppliers		
Roofing, business of .. .. .	500	2.20
Roofing compound, manufacture of .. .. .	353	1.40
Rope, manufacture of .. .. .	327	1.00
Rubber goods (excluding tyres), manufacture of ..	349	1.70
Rubber stamps or stencils, manufacture of .. ..	342	0.60
Sack merchandising .. .. .	617	1.70
Saddlery, manufacture of .. .. .	329	0.60
Safes, manufacture of .. .. .	373	2.50
Sails, manufacture of .. .. .	324	0.40
Saleyards (including auctioneering), operation of ..	615	0.80

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

Industrial Activity	Class No.	Rate per \$100 \$
Salt (including harvesting), manufacturing of ..	350	1.20
Sand and gravel pits (including dragline operations and crushing), operation of ..	230	4.20
Sand, shot and water blasting services, business of ..	903	2.70
Sashes, refer Doors		
Sauna baths, refer Physical culture		
Sausage casings, manufacture of .. .. .	304	1.20
Sawmilling, business of .. .. .	330	4.00
Scaffolding supply and erection, business of ..	500	2.20
Scales and weighing machines—selling, servicing ..	620	0.40
Scheelite concentrating plant, operation of .. ..	363	2.00
Schools, refer Education services		
Scrap materials, merchandising .. .. .	617	1.70
Scrap metal, collecting, breaking up, smelting ..	370	3.70
Screws, manufacture of .. .. .	374	2.50
Scrubcutting (including grubbing and burning), business of ..	124	2.20
Sealing compound, manufacture of .. .. .	350	1.20
Secondhand shop, business of .. .. .	620	0.40
Security services, business of .. .. .	832	0.60
Seeds, merchandising .. .. .	614	1.50
Septic tank cleaning, business of .. .. .	731	2.20
Service stations (excluding garages and repair shops), business of ..	618	0.80
Sewing machines and equipment—selling, servicing ..	620	0.40
Shearing, business of .. .. .	105	0.80
Sheepdipping, refer Agricultural contracting		
Sheepskin products, manufacture of .. .. .	324	0.40
Sheet-metal and miscellaneous sheet-metal products (air ventilation ducting, machinery guards, tanks), manufacture of ..	375	2.50
Shellfish farming, as a business .. .. .	130	0.80
Shellfish—getting and bagging .. .. .	721	3.20
Shellfish—opening .. .. .	299	2.00
Shingle gathering (including dragline operations and crushing), business of ..	230	4.20
Ship chandlery, business of .. .. .	620	0.40
Shipbreaking, business of .. .. .	505	5.00
Shipping—		
(a) Dredge, operation of .. .. .	720	2.00
(b) Ferry, operation of .. .. .	720	2.00
(c) Fishing (from vessels) .. .. .	721	3.20
(d) Tug, operation of .. .. .	720	2.00
(e) Vessels (other than above), operation of ..	726	2.00
Ships and commercial boats—building, repairing ..	389	2.70
Shipwright, business of .. .. .	389	2.70
Shooting galleries, operation of .. .. .	915	2.00

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

Industrial Activity	Class No.	Rate per \$100 \$
Signs, glass (including neon signs)—manufacturing, erecting	362	0.80
Signs (outdoor)—erecting .. .. .	501	1.70
Signwriting, business of .. .. .	501	1.70
Silk-screen printing, business of .. .. .	804	0.25
Silviculture (excluding bush and tree felling), business of	120	1.40
Skating rinks, operation of .. .. .	915	2.00
Ski tow operation, as a business .. .. .	915	2.00
Skin and hide—merchandising .. .. .	316	1.00
Slating, business of .. .. .	500	2.20
Slide fasteners, manufacture of .. .. .	382	0.60
Small goods, manufacture of .. .. .	301	1.70
Soap, manufacture of .. .. .	318	1.40
Social work .. .. .	921	0.30
Society for the Prevention of Cruelty to Animals, services of	907	0.60
Softgoods—warehousing, retailing .. .. .	610	0.30
Soil sterilisation, business of .. .. .	104	1.40
Sport and recreation clubs—		
(a) Alpine		
(i) Guiding, instructing .. .. .	915	2.00
(ii) Other than alpine activities .. .. .	916	0.80
(b) Football .. .. .	915	2.00
(c) Horse racing		
(i) Grounds maintenance, stable services, course operation (other than gate keeping)	915	2.00
(ii) Other activities and operations (in- cluding gate keeping)	802	0.25
(d) Pony and hunt .. .. .	915	2.00
(e) Horse riding, horse training, operation of stables ..	915	2.00
(f) All other sport and recreation clubs		
(i) Gate keeping .. .. .	802	0.25
(ii) Other activities .. .. .	916	0.80
Sports coaching, as a business .. .. .	916	0.80
Sports goods manufacturing—selling .. .. .	620	0.40
Spray painting, business of .. .. .	394	0.80
Spraying (agricultural), without the use of aircraft, busi- ness of	104	1.40
Spraying (aerial)—refer Aviation		
Spraying (other than agricultural or aerial), business of	902	1.70
Sprinkler systems—installing .. .. .	503	1.20
Squash courts, operation of .. .. .	916	0.80
Stage shows, production of .. .. .	910	0.40
Starch, manufacture of .. .. .	350	1.20
Stamp dealing, business of .. .. .	610	0.30
Stationery, manufacture of .. .. .	342	0.60

SCHEDULE—*continued*

RATES AND INDUSTRIAL ACTIVITIES—*continued*

Industrial Activity	Class No.	Rate per \$100 \$
Statutory bodies (administrative), refer Administrative agencies		
Statutory bodies—activities not elsewhere classified ..	520	0.80
Steam cleaning (building structures), business of ..	903	2.70
Steam (geothermal), supply of (including operation and maintenance of plant)	420	1.00
Stevedoring, business of .. .. .	723	3.20
Stock buying, business of .. .. .	831	0.30
Stock feed, manufacture of .. .. .	317	1.70
Stock-lick, manufacture of .. .. .	350	1.20
Stone—cutting, dressing .. .. .	366	1.40
Storage, business of .. .. .	612	1.00
Street cleaning services, business of .. .. .	731	2.20
Structural steel fabrication, business of .. .. .	373	2.50
Stumping and clearing land (excluding bush felling), business of	124	2.20
Sugar refining, business of .. .. .	315	0.80
Supermarket, operation of .. .. .	620	0.40
Surveying, as a business .. .. .	834	0.30
Surveying (marine), as a business .. .. .	834	0.30
Swimming pool construction, business of .. .. .	507	2.70
Switchgear and switchboards, manufacture of .. .. .	386	1.70
Tailoring, business of .. .. .	324	0.40
Tanning, business of .. .. .	328	2.00
Tape (adhesive), manufacture of .. .. .	352	1.70
Tarsealing (excluding road surface construction and road resealing), business of	356	1.40
Taverns, business of .. .. .	632	0.80
Taxi services (including private hire), business of .. .. .	730	0.60
Teaching and instruction, refer Education services		
Tea, merchandising .. .. .	612	1.00
Tea rooms, business of .. .. .	630	0.50
Telephone answering service, business of .. .. .	803	0.25
Telephone and telegraph lines, construction and maintenance, refer Communication		
Television, refer Radio and television		
Tents and camping equipment hiring, refer Hire services		
Terrazzo, manufacture of .. .. .	366	1.40
Theatres, operation of .. .. .	910	0.40
Threshing, refer Agricultural contracting		
Tiles (clay), manufacture of .. .. .	360	1.50
Tiles (concrete), manufacture of .. .. .	364	2.70
Tiling, as a business .. .. .	500	2.20
Timber yards, including timber storage yards, timber sheds, and timber preservative treatment plant (operated independently of a sawmill), business of	331	2.00

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

Industrial Activity	Class No.	Rate per \$100 \$
Timber yards (operated in conjunction with a sawmill), business of	330	4.00
Tobacco and tobacco products, manufacture of ..	319	1.20
Tobacco and tobacco products—retailing .. ..	610	0.30
Tobacco growing, business of .. ..	101	0.80
Toilet powder, manufacture of .. ..	350	1.20
Toilet preparations, manufacture of .. ..	350	1.20
Tool, die and jig making, business of .. ..	376	2.50
Totalisator agency services .. ..	802	0.25
Toys—retailing .. ..	610	0.30
Tractor contracting (including bulldozing), business of	507	2.70
Tractor maintenance, business of .. ..	398	1.20
Trade union, services of .. ..	831	0.30
Traffic control and instructional services .. ..	730	0.60
Trailers (light), manufacture of .. ..	390	0.80
Trailers (heavy), manufacture of .. ..	373	2.50
Transformer or armature winding, business of ..	388	0.80
Transmitter masts, radio and television—erecting, maintaining	401	4.20
Transport, refer: Aviation		
Railways		
Road transport		
Shipping		
	} as appropriate	
Trapping or hunting (without the use of aircraft), business of	106	1.40
Travel agency, business of .. ..	802	0.25
Tree felling, refer Bush and tree felling		
Trenching contracting, business of .. ..	508	3.20
Tunnel Authority (Road)—		
(a) Traffic control .. ..	730	0.60
(b) Maintenance .. ..	745	1.40
Tunnelling (including sinking of shafts), business of	509	5.00
Twine, manufacture of .. ..	327	1.00
Typewriter, selling, servicing, refer Office appliances		
Tyres (rubber)—		
(a) Manufacture of .. ..	357	1.70
(b) Retreading, recapping .. ..	357	1.70
(c) Merchandising .. ..	620	0.40
Umbrellas, manufacture of .. ..	324	0.40
Universities, refer Education services		
Upholstering, business of .. ..	336	0.80
Utensils (household), manufacture of .. ..	375	2.50
Vencer (wood), manufacture of (excluding timber getting)	332	1.40
Venetian blinds and roller blinds—		
(a) Manufacture of .. ..	382	0.60
(b) Fitting .. ..	620	0.40



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

Industrial Activity	Class No.	Rate per \$100 \$
Ventilating, refer Air conditioning		
Veterinary services, provision of .. .. .	907	0.60
Vine growing, business of .. .. .	101	0.80
Wallboard (fibrous plaster), manufacture of .. .. .	365	1.20
Wallboard (other), manufacture of .. .. .	332	1.40
Wallpaper, manufacture of .. .. .	342	0.60
Wallpaper, retailing .. .. .	619	0.80
Warehousing, business of .. .. .	612	1.00
Waste products (other than metal scrap collecting, breaking up, smelting), merchandising	617	1.70
Watches—selling, repairing .. .. .	610	0.30
Water suppliers—		
(a) Waterworks construction .. .. .	507	2.70
(b) Waterworks operation and maintenance .. .. .	430	2.00
(c) Supervisory, inspection and meter reading services	411	0.30
Weed spraying (without the use of aircraft), business of	104	1.40
Welding, as a business .. .. .	373	2.50
Well boring and drilling, business of .. .. .	222	2.20
Well digging, business of .. .. .	509	5.00
Wharf—construction and maintenance .. .. .	506	3.20
Wharf—operation of .. .. .	725	2.20
Wharf—cargo handling .. .. .	723	3.20
Wharf—tallying services .. .. .	724	0.30
Whitebait fishing .. .. .	131	3.20
White lead, manufacture of .. .. .	353	1.40
Wigs and hairpieces, manufacture of .. .. .	324	0.40
Window cleaning, business of .. .. .	903	2.70
Window dressing and display services, as a business	610	0.30
Winemaking, business of .. .. .	311	0.80
Wine and spirit—merchandising .. .. .	613	0.80
Wire products, manufacture of .. .. .	393	1.40
Wood and coal merchandising .. .. .	741	2.20
Wood turning, business of .. .. .	335	1.40
Wooden articles (not elsewhere classified), manufacture of	335	1.40
Woollen mills, operation of .. .. .	321	1.40
Woolpacks, manufacture of .. .. .	321	1.40
Wool scouring, business of .. .. .	320	1.20
Woolstores, operation of .. .. .	614	1.50
Yarn, manufacture of .. .. .	321	1.40
Zoological gardens, operation of .. .. .	915	2.00

P. G. MILLEN,  
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 prescribes the classification of earners for levy purposes, and rates of levy, under the earners' scheme.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 13 December 1973.

This order is administered in the Department of Labour.