



**ACCIDENT INSURANCE (SELF-EMPLOYED WORK ACCOUNT
PREMIUMS) REGULATIONS 1999**

MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 31st day of May 1999

Present:

THE RIGHT HON JENNY SHIPLEY PRESIDING IN COUNCIL

PURSUANT to section 407 of the Accident Insurance Act 1998, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council and on the recommendation of the Minister for Accident Rehabilitation and Compensation Insurance after consultation in accordance with sections 408 and 409 of the Act, makes the following regulations.

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5. Power of manager to determine classification and rate
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REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Accident Insurance (Self-Employed Work Account Premiums) Regulations 1999.

(2) These regulations come into force on 1 July 1999.

2. Interpretation—(1) In these regulations, unless the context otherwise requires,—

“The Act” means the Accident Insurance Act 1998:

“Income benefit portion” means that part of the self-employed work account premium that has been calculated and set to provide income benefits to self-employed persons and private domestic workers:

“Non-income benefit portion” means that part of the self-employed work account premium that has been calculated and set to provide non-income benefits to self-employed persons and private domestic workers:

“Premium liability year” means any income year for which the self-employed person or private domestic worker was liable to pay a self-employed work account premium under the Act (or an employment premium under section 102 of the Accident Rehabilitation and Compensation Insurance Act 1992):

“Self-employed work account premium” means the premium payable by a self-employed person or a private domestic worker under section 300 of the Act and comprises an income benefit portion and a non-income benefit portion.

(2) In these regulations, “activity” means a business, industry, profession, trade, or undertaking of a self-employed person or a private domestic worker. Ancillary or subservient functions relating to the activity, such as administration, management, marketing and distribution, technical support, maintenance, and product development must be treated as part of the activity and not as separate activities.

Classification

3. Classification of self-employed persons and private domestic workers—(1) A self-employed person and a private domestic worker must be classified in the classification unit set out in Schedule 1 that most accurately describes his or her activity.

(2) This regulation is subject to regulations 4 and 5.

4. Classification of self-employed persons and private domestic workers engaged in 2 or more activities—(1) A self-employed person and a private domestic worker who is engaged in 2 or more activities must be classified in the classification unit for whichever of those activities of the person attracts the highest premium rate under these regulations.

(2) If a particular activity accounts for 5% or less of a self-employed person’s or a private domestic worker’s earnings for the income year, then

that activity need not be considered when determining the correct classification under subclause (1).

(3) Subclause (2) applies only if sufficient and accurate records are maintained by the self-employed person or the private domestic worker to satisfy the manager that the apportionment of earnings in the income year is correct.

5. Power of manager to determine classification and rate—(1) If there is no classification unit set out in Schedule 1 that describes the activity of a self-employed person or a private domestic worker, then the self-employed person or the private domestic worker, or a representative of the self-employed person or private domestic worker, may apply to the manager for a determination of a classification unit.

(2) The manager must then determine—

(a) A classification unit for that activity, which is to apply to all self-employed persons and, subject to section 13 of the Act, private domestic workers involved in that activity; and

(b) An income benefit portion rate and a non-income benefit portion rate for that classification unit.

(3) If a self-employed person or private domestic worker is uncertain which, if any, classification unit applies to the activity of the self-employed person or private domestic worker, or if the manager disagrees with the classification that the self-employed person or private domestic worker has adopted, the manager may—

(a) Determine which classification unit is to apply to that activity; or

(b) Determine, under subclause (2), a classification unit and the income benefit and non-income benefit portion rates for that activity.

(4) A classification unit determined under subclause (2) must be treated as if it were a classification unit set out in Schedule 1.

6. Self-employed work account premium—(1) The self-employed work account premium payable by a self-employed person and a private domestic worker in an income year must be paid at the premium rate that applies to the classification unit in which the self-employed person or private domestic worker is classified under these regulations.

(2) The amount of self-employed work account premium is calculated using the following formula:

$$a + b$$

where—

a is the amount of income benefit portion calculated in accordance with regulation 7; and

b is the amount of non-income benefit portion calculated in accordance with regulation 8.

(3) The amount of self-employed work account premium may be adjusted to provide a premium discount using the personal adjustment factors set out in regulation 9.

(4) Goods and services tax is payable on self-employed work account premiums.

7. Income benefit portion—The amount of income benefit portion is calculated using the following formula:

$$\frac{c}{100} \times d$$

where—

- c is the amount of earnings derived by the self-employed person or private domestic worker in the income year; and
- d is the income benefit portion rate.

8. Non-income benefit portion—The amount of non-income benefit portion is an amount equal to the smaller of the following amounts:

- (a) An amount equal to the greater of the following amounts:
 - (i) \$32; or
 - (ii) An amount calculated using the following formula:

$$\frac{a}{100} \times e$$

where—

- a is the amount of earnings derived by the self-employed person or private domestic worker in the income year; and
- e is the non-income benefit portion rate; or
- (b) An amount equal to the greater of the following amounts:
 - (i) \$32; or
 - (ii) An amount calculated using the following formula:

$$\frac{15,000}{100} \times e$$

where—

- e is the non-income benefit portion rate.

9. Categories of earners: personal adjustment factors—(1) A self-employed person or a private domestic worker who provides the manager with details of age and gender is eligible for the relevant age or gender discount as determined using the table in Schedule 2.

(2) A self-employed person or a private domestic worker who has not had a work-related personal injury claim in the 3 premium liability years preceding the relevant income year is entitled to a claims experience discount calculated at 10% of the self-employed work account premium that would otherwise be payable by that self-employed person or private domestic worker.

10. Premium rates—(1) The premium rate for each classification unit (other than a new classification unit determined under regulation 5) is set out in Schedule 1.

(2) The premium rates, whether set out in Schedule 1 or determined under regulation 5, are expressed—

- (a) As dollars per \$100 of earnings in the income year; and
- (b) As an annual rate; and
- (c) Exclusive of goods and services tax.

11. Maximum earnings on which self-employed work account premium is payable—The maximum amount of earnings on which a self-employed work account premium is payable by a self-employed person or private domestic worker is \$83,017 in an income year.

12. Minimum premiums payable by self-employed persons or private domestic workers working more than 30 hours a week—

(1) A self-employed person or private domestic worker who, in an income year,—

(a) Works for more than an average of 30 hours a week as a self-employed person or private domestic worker; and

(b) Earns less than the specified amount—

must pay a self-employed work account premium of the specified amount multiplied by the premium rate for the classification unit that the self-employed person or private domestic worker is classified in under these regulations.

(2) The specified amount is,—

(a) In the case of a self-employed person or a private domestic worker who is aged 20 or over on the last day of the income year, \$14,560;

(b) In the case of a self-employed person or a private domestic worker who is under the age of 20 on the last day of the income year, \$11,256.

13. Lesser penalties to apply to unpaid self-employed work account premiums—

(1) If any self-employed work account premium payable under the Act is unpaid within 2 months of the date on which it was due, the penalty owing to the manager under section 322 (2) is not 3 times the unpaid premium but is set out in subclause (2).

(2) The penalty is the sum of—

(a) 1% of the unpaid premium calculated on a monthly basis on the first day of each calendar month after the penalty-free period; and

(b) An amount of \$4 for every complete month after the penalty-free period.

(3) In subclause (2),—

“Penalty-free period” means the period of 2 months after the due date;

“Unpaid premium” means the unpaid premium on the relevant day together with any unpaid penalty under subclause 2 (a) and (b) on that day.

(4) The penalty must not exceed 3 times the amount of the unpaid premium on the date on which it was due.

SCHEDULES

Regs. 3, 5 (4), 10

SCHEDULE 1

CLASSIFICATIONS AND RATES

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Accommodation | 57100 | 1.02 | 0.59 |
| Accounting Services | 78420 | 0.50 | 0.29 |
| Advertising Services | 78510 | 0.50 | 0.29 |
| Aerial Agricultural Services | 02130 | 9.69 | 7.85 |
| Aged Care | 86130 | 2.40 | 1.72 |
| Agricultural Machinery Manufacturing | 28610 | 2.40 | 1.72 |
| Air Conditioning and Heating Services | 42330 | 1.36 | 0.89 |
| Aircraft Manufacturing and Repair | 28240 | 1.36 | 0.89 |
| Alumina Production | 27210 | 2.06 | 1.48 |
| Aluminium Rolling, Drawing, and Extruding | 27310 | 2.06 | 1.48 |
| Aluminium Smelting | 27220 | 2.06 | 1.48 |
| Ambulance Services | 86330 | 0.59 | 0.28 |
| Ammunition Manufacturing | 27691 | 2.06 | 1.48 |
| Animal or Pet Boarding | 02191 | 1.70 | 1.19 |
| Antique and Used Goods Retailing | 52520 | 1.02 | 0.59 |
| Apple and Pear Growing | 01150 | 1.70 | 1.19 |
| Aquaculture | 04200 | 2.06 | 1.48 |
| Architectural Aluminium Product Manufacturing | 27420 | 2.06 | 1.48 |
| Architectural Services | 78210 | 0.50 | 0.29 |
| Art Pottery Manufacturing | 26291 | 2.06 | 1.48 |
| Artificial Joints, Eyes, and Limbs | 28321 | 0.59 | 0.28 |
| Automotive Component Manufacturing (not elsewhere classified) | 28190 | 1.36 | 0.89 |
| Automotive Electrical and Instrument Manufacturing | 28130 | 1.36 | 0.89 |
| Automotive Electrical Services | 53220 | 1.02 | 0.59 |
| Automotive Fuel Retailing | 53210 | 1.02 | 0.59 |
| Automotive Repair and Services (not elsewhere classified) | 53290 | 1.02 | 0.59 |
| Bacon, Ham, and Smallgoods Manufacturing | 21130 | 3.56 | 2.62 |
| Bank Operation | 73210 | 0.59 | 0.28 |

SCHEDULE 1—*continued*
CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Basic Iron and Steel Manufacturing | 27110 | 2.06 | 1.48 |
| Basic Non-Ferrous Metal Manufacturing (not elsewhere classified) | 27290 | 2.06 | 1.48 |
| Battery Manufacturing | 28530 | 2.40 | 1.72 |
| Beef Cattle Farming | 01250 | 1.70 | 1.19 |
| Beer and Malt Manufacturing | 21820 | 1.58 | 0.95 |
| Biscuit Manufacturing | 21630 | 2.40 | 1.72 |
| Blinds Installation or Repair Service | 42591 | 1.02 | 0.59 |
| Blood Bank Operation | 86391 | 0.59 | 0.28 |
| Boatbuilding | 28220 | 2.40 | 1.72 |
| Book and Magazine Wholesaling | 47940 | 0.59 | 0.28 |
| Book and Other Publishing (excluding printing) | 24231 | 0.50 | 0.29 |
| Book and Other Publishing (including printing) | 24230 | 1.36 | 0.89 |
| Bread and Cake Retailing | 51240 | 1.58 | 0.95 |
| Bread Manufacturing | 21610 | 2.40 | 1.72 |
| Bricklaying Services | 42220 | 3.56 | 2.62 |
| Building Societies | 73220 | 0.59 | 0.28 |
| Building Supplies Wholesaling (not elsewhere classified) | 45390 | 1.02 | 0.59 |
| Business Administrative Services | 78540 | 0.50 | 0.29 |
| Business and Professional Associations | 96210 | 0.50 | 0.29 |
| Business Machine Wholesaling (not elsewhere classified) | 46140 | 0.59 | 0.28 |
| Business Management Services | 78550 | 0.50 | 0.29 |
| Business Services (not elsewhere classified) | 78690 | 0.59 | 0.28 |
| Cafes and Restaurants | 57300 | 1.02 | 0.59 |
| Cake and Pastry Manufacturing—Non-Retail | 21620 | 2.40 | 1.72 |
| Car Retailing | 53110 | 1.02 | 0.59 |
| Car Wholesaling | 46210 | 1.02 | 0.59 |
| Cardigan and Pullover Manufacturing | 22320 | 0.59 | 0.28 |
| Carpentry Services | 42420 | 3.56 | 2.62 |
| Casings Manufacturing | 21114 | 3.56 | 2.62 |
| Casinos Operation | 93220 | 1.02 | 0.59 |

SCHEDULE 1—*continued*CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Cement and Lime Manufacturing | 26310 | 2.06 | 1.48 |
| Central Bank Operation | 73100 | 0.59 | 0.28 |
| Central Government, including Crown Entities and Commissions—Operation (not elsewhere classified) | 81110 | 1.36 | 0.89 |
| Ceramic Product Manufacturing | 26220 | 2.06 | 1.48 |
| Ceramic Product Manufacturing (not elsewhere classified) | 26290 | 2.06 | 1.48 |
| Ceramic Tile and Pipe Manufacturing | 26230 | 2.06 | 1.48 |
| Cereal Food and Baking Mix Manufacturing | 21520 | 2.40 | 1.72 |
| Cereal Grain Wholesaling | 45120 | 1.58 | 0.95 |
| Chemical Product Manufacturing (not elsewhere classified) | 25490 | 1.02 | 0.59 |
| Chemical Wholesaling | 45230 | 0.59 | 0.28 |
| Child Care Services | 87100 | 0.50 | 0.29 |
| Chiropractic Services | 86360 | 0.59 | 0.28 |
| Clay Brick Manufacturing | 26210 | 2.06 | 1.48 |
| Cleaning Services | 78660 | 2.40 | 1.72 |
| Clothing Manufacturing (not elsewhere classified) | 22490 | 2.06 | 1.48 |
| Clothing Retailing | 52210 | 0.59 | 0.28 |
| Clothing Wholesaling | 47220 | 0.59 | 0.28 |
| Clubs—Hospitality | 57400 | 1.02 | 0.59 |
| Coal Mining—Opencast | 11010 | 2.40 | 1.72 |
| Coal Mining—Underground | 11011 | 2.40 | 1.72 |
| Coastal Water Transport | 63020 | 2.76 | 2.08 |
| Combined Primary and Secondary Education | 84230 | 0.50 | 0.29 |
| Commercial Art and Display Services | 78520 | 0.50 | 0.29 |
| Commercial Property Operators and Developers (excluding construction) | 77120 | 0.59 | 0.28 |
| Commercial Space Heating and Cooling Equipment Manufacturing | 28670 | 1.36 | 0.89 |

SCHEDULE 1—continued

CLASSIFICATIONS AND RATES—continued

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Commercial Vehicle Wholesaling | 46220 | 1.02 | 0.59 |
| Community and Non- Residential Care Services (not elsewhere classified) | 87290 | 0.59 | 0.28 |
| Community Health Centre Operation | 86340 | 0.59 | 0.28 |
| Computer and Business Machine Manufacturing | 28410 | 0.59 | 0.28 |
| Computer Consultancy Services | 78340 | 0.50 | 0.29 |
| Computer Maintenance Services | 78330 | 0.50 | 0.29 |
| Computer Wholesaling | 46130 | 0.59 | 0.28 |
| Concrete Pipe and Box Culvert Manufacturing | 26340 | 2.06 | 1.48 |
| Concrete Product Manufacturing (not elsewhere classified) | 26350 | 2.06 | 1.48 |
| Concrete Slurry Manufacturing | 26330 | 2.06 | 1.48 |
| Concreting Services | 42210 | 3.56 | 2.62 |
| Confectionery and Soft Drink Wholesaling | 47160 | 1.58 | 0.95 |
| Confectionery Manufacturing | 21720 | 2.40 | 1.72 |
| Construction Material Mining (not elsewhere classified) | 14190 | 2.40 | 1.72 |
| Construction Services (not elsewhere classified) | 42590 | 3.56 | 2.62 |
| Consulting Engineering Services | 78230 | 0.59 | 0.28 |
| Contract Labour Hire—Both Office and Non-Office Based | 78622 | 1.02 | 0.59 |
| Contract Labour Hire—Non- Office Based | 78621 | 3.56 | 2.62 |
| Contract Packing Services (not elsewhere classified) | 78670 | 1.36 | 0.89 |
| Contract Staff—Office Based Workers Only | 78620 | 0.50 | 0.29 |
| Copper, Silver, Lead, and Zinc—Smelting and Refining | 27230 | 2.06 | 1.48 |
| Corrective Centres | 96320 | 1.02 | 0.59 |
| Corrugated Paperboard Container Manufacturing | 23330 | 1.36 | 0.89 |
| Cosmetic and Toiletry Preparation Manufacturing | 25460 | 1.02 | 0.59 |
| Cotton Textile Manufacturing | 22130 | 2.76 | 2.08 |

SCHEDULE 1—*continued*
CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Counselling Services (not elsewhere classified) | 87291 | 0.59 | 0.28 |
| Courier Services | 71120 | 2.40 | 1.72 |
| Creative Arts | 92420 | 0.50 | 0.29 |
| Credit Union Operation | 73230 | 0.59 | 0.28 |
| Crop and Plant Growing (not elsewhere classified) | 01690 | 1.70 | 1.19 |
| Customs Agency Services | 66440 | 0.50 | 0.29 |
| Cut Flower and Flower Seed Growing | 01120 | 1.70 | 1.19 |
| Dairy Cattle Farming | 01300 | 1.70 | 1.19 |
| Dairy Produce Wholesaling | 47130 | 1.58 | 0.95 |
| Dairy Product Manufacturing (not elsewhere classified) | 21290 | 1.58 | 0.95 |
| Data Processing Services | 78310 | 0.50 | 0.29 |
| Deer Farming | 01530 | 1.70 | 1.19 |
| Defence | 82000 | 1.02 | 0.59 |
| Dental Insurance Provision | 75210 | 0.59 | 0.28 |
| Dental Services | 86230 | 0.59 | 0.28 |
| Dentures Fabrication | 28322 | 0.59 | 0.28 |
| Department Stores | 52100 | 0.59 | 0.28 |
| Deposit Taking Financiers (not elsewhere classified) | 73290 | 0.59 | 0.28 |
| Domestic Appliance Retailing | 52340 | 1.02 | 0.59 |
| Domestic Hardware and Houseware Retailing | 52330 | 1.02 | 0.59 |
| Electric Cable and Wire Manufacturing | 28520 | 2.40 | 1.72 |
| Electric Light Manufacturing | 28540 | 1.36 | 0.89 |
| Electric Sign Manufacturing | 28541 | 1.36 | 0.89 |
| Electrical and Electronic Equipment Wholesaling (not elsewhere classified) | 46150 | 0.59 | 0.28 |
| Electrical Equipment Manufacturing (not elsewhere classified) | 28590 | 1.36 | 0.89 |
| Electrical Services | 42320 | 1.36 | 0.89 |
| Electricity Distribution and Supply | 36101 | 1.58 | 0.95 |
| Electricity Generation | 36100 | 1.58 | 0.95 |
| Electronic Equipment Manufacturing (not elsewhere classified) | 28490 | 1.36 | 0.89 |

SCHEDULE 1—*continued*
 CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non-Income Benefit Portion Rate \$ |
|---|------------------------------------|--------------------------------|------------------------------------|
| Employment Placement Services | 78610 | 0.50 | 0.29 |
| Explosive Manufacturing | 25410 | 1.02 | 0.59 |
| Fabric and Other Soft Goods Retailing | 52230 | 0.59 | 0.28 |
| Fabricated Metal Product Manufacturing (not elsewhere classified) | 27690 | 2.06 | 1.48 |
| Fabricated Wood Manufacturing | 23220 | 2.06 | 1.48 |
| Farm and Construction Machinery Wholesaling | 46110 | 1.02 | 0.59 |
| Farm Produce and Supplies Wholesaling (not elsewhere classified) | 45190 | 1.02 | 0.59 |
| Fellmongery | 22612 | 2.40 | 1.72 |
| Fertiliser Manufacturing | 25310 | 1.02 | 0.59 |
| Film and Video Distribution | 91120 | 0.50 | 0.29 |
| Film and Video Production | 91110 | 0.50 | 0.29 |
| Financial Asset Broking Services | 75110 | 0.59 | 0.28 |
| Financial Asset Investors | 73400 | 0.59 | 0.28 |
| Fire Brigade Services | 96330 | 5.08 | 4.67 |
| Fire Sprinklers—Installation | 42340 | 2.76 | 2.08 |
| Fish Wholesaling | 47140 | 3.56 | 2.62 |
| Fishing—Finfish Trawling (including processing on board) | 04130 | 5.08 | 4.67 |
| Floor Covering Retailing | 52320 | 1.02 | 0.59 |
| Floor Covering Wholesaling | 47330 | 1.02 | 0.59 |
| Flour Mill Product Manufacturing | 21510 | 2.40 | 1.72 |
| Flower Retailing | 52540 | 1.58 | 0.95 |
| Food Manufacturing (not elsewhere classified) | 21790 | 1.58 | 0.95 |
| Food Processing Machinery Manufacturing | 28630 | 1.36 | 0.89 |
| Footwear Manufacturing | 22500 | 2.06 | 1.48 |
| Footwear Retailing | 52220 | 0.59 | 0.28 |
| Footwear Wholesaling | 47230 | 0.59 | 0.28 |
| Foreign Government Representation | 81300 | 1.36 | 0.89 |
| Forest Nursery—Operation or Service | 03031 | 1.70 | 1.19 |

SCHEDULE 1—*continued*CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Forest Products Gathering | 03021 | 2.06 | 1.48 |
| Forestry | 03010 | 6.55 | 5.27 |
| Freight Forwarding—Air | 66430 | 1.02 | 0.59 |
| Freight Forwarding—Road, Rail, and Sea Transport | 66420 | 2.76 | 2.08 |
| Fresh Meat, Fish, and Poultry Retailing | 51210 | 3.56 | 2.62 |
| Fruit and Vegetable Processing | 21300 | 2.40 | 1.72 |
| Fruit and Vegetable Retailing | 51220 | 1.58 | 0.95 |
| Fruit and Vegetable Wholesaling | 47150 | 1.58 | 0.95 |
| Fruit Growing (not elsewhere classified) | 01190 | 1.70 | 1.19 |
| Funeral Directors, Crematoria, and Cemeteries | 95240 | 0.59 | 0.28 |
| Furniture Manufacturing (not elsewhere classified) | 29290 | 1.36 | 0.89 |
| Furniture Retailing | 52310 | 1.02 | 0.59 |
| Furniture Wholesaling | 47320 | 1.02 | 0.59 |
| Gambling Services (not elsewhere classified) | 93290 | 0.50 | 0.29 |
| Garden Equipment Retailing | 52530 | 1.02 | 0.59 |
| Gardening Services | 95250 | 2.76 | 2.08 |
| Gas Supply | 36200 | 1.58 | 0.95 |
| General Insurance | 74220 | 0.59 | 0.28 |
| General Practice Medical Services | 86210 | 0.59 | 0.28 |
| Glass and Glass Product Manufacturing | 26100 | 2.06 | 1.48 |
| Glazing Services | 42450 | 2.76 | 2.08 |
| Gold Mining—Opencast | 13140 | 2.40 | 1.72 |
| Gold Mining—Underground | 13141 | 2.40 | 1.72 |
| Grain Growing | 01210 | 1.70 | 1.19 |
| Grain Storage | 67010 | 2.76 | 2.08 |
| Grain—Sheep and Grain-Beef Cattle Farming | 01220 | 1.70 | 1.19 |
| Grape Growing | 01140 | 1.70 | 1.19 |
| Gravel and Sand Quarrying | 14110 | 2.40 | 1.72 |
| Grocery Wholesaling (not elsewhere classified) | 47190 | 1.58 | 0.95 |
| Guiding Service Operation— Outdoor Pursuits | 92391 | 1.36 | 0.89 |
| Hairdressing and Beauty Salons | 95260 | 1.36 | 0.89 |

SCHEDULE 1—continued
CLASSIFICATIONS AND RATES—continued

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Hand Tool and General | | | |
| Hardware Manufacturing | 27610 | 2.06 | 1.48 |
| Health Insurance | 74210 | 0.59 | 0.28 |
| Health Services (not elsewhere classified) | 86390 | 0.59 | 0.28 |
| Hearing Aid Manufacturing | 28491 | 0.59 | 0.28 |
| Higher Education | 84310 | 0.50 | 0.29 |
| Horse and Dog Racing | 93110 | 4.67 | 2.66 |
| Horse Farming | 01520 | 4.67 | 2.66 |
| Horse or Dog Racing Club Operations | 93111 | 1.36 | 0.89 |
| Hosiery Manufacturing | 22310 | 2.06 | 1.48 |
| Hospitals (excluding psychiatric and continuing geriatric care) | 86110 | 1.36 | 0.89 |
| House Construction | 41110 | 3.56 | 2.62 |
| Household Appliance Manufacturing | 28510 | 1.36 | 0.89 |
| Household Appliance Wholesaling | 47310 | 1.02 | 0.59 |
| Household Equipment Repair Services (not elsewhere classified) | 52690 | 1.02 | 0.59 |
| Household Equipment Repair Services—Electrical and Electronic | 52610 | 1.02 | 0.59 |
| Household Goods Wholesaling (not elsewhere classified) | 47390 | 1.02 | 0.59 |
| Hunting and Trapping | 02200 | 3.56 | 2.62 |
| Ice Cream Manufacturing | 21220 | 1.58 | 0.95 |
| Industrial Gas Manufacturing | 25320 | 1.02 | 0.59 |
| Industrial Machinery and Equipment Manufacturing (not elsewhere classified) | 28690 | 1.36 | 0.89 |
| Information Storage and Retrieval Services | 78320 | 0.50 | 0.29 |
| Ink Manufacturing | 25470 | 1.02 | 0.59 |
| Inland Water Transport | 63030 | 2.76 | 2.08 |
| Inorganic Industrial Chemical Manufacturing (not elsewhere classified) | 25350 | 1.02 | 0.59 |
| Interest Groups (not elsewhere classified) | 96290 | 0.50 | 0.29 |
| International Sea Transport | 63010 | 2.76 | 2.08 |

SCHEDULE 1—*continued*
CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Iron and Steel Casting and Forging | 27120 | 2.06 | 1.48 |
| Iron Sands Mining | 13110 | 2.40 | 1.72 |
| Jewellery and Silverware Manufacturing | 29410 | 0.59 | 0.28 |
| Jewellery and Watch Wholesaling | 47920 | 0.59 | 0.28 |
| Justice | 81200 | 1.36 | 0.89 |
| Juvenile Detention Centre Operation | 87221 | 1.02 | 0.59 |
| Kiwi Fruit Growing | 01170 | 1.70 | 1.19 |
| Knitting Mill Product Manufacturing (not elsewhere classified) | 22390 | 2.06 | 1.48 |
| Labour Associations Operation | 96220 | 0.50 | 0.29 |
| Landscaping Services | 42510 | 2.76 | 2.08 |
| Laundries and Dry-Cleaners | 95210 | 1.58 | 0.95 |
| Leather and Leather Substitute Product Manufacturing | 22620 | 2.06 | 1.48 |
| Leather Tanning and Fur Dressing (excluding fellmongery) | 22611 | 2.40 | 1.72 |
| Legal Services | 78410 | 0.50 | 0.29 |
| Libraries | 92100 | 0.50 | 0.29 |
| Life Insurance | 74110 | 0.59 | 0.28 |
| Lifting and Material Handling Equipment Manufacturing | 28650 | 1.36 | 0.89 |
| Line Fishing (including processing on board) | 04150 | 5.08 | 4.67 |
| Liquor Retailing | 51230 | 1.58 | 0.95 |
| Liquor Wholesaling | 47170 | 1.58 | 0.95 |
| Livestock Farming (not elsewhere classified) | 01590 | 1.70 | 1.19 |
| Local Government Operation (not elsewhere classified) | 81130 | 1.36 | 0.89 |
| Log Sawmilling | 23110 | 2.40 | 1.72 |
| Logging | 03020 | 6.55 | 5.27 |
| Long Distance Bus Transport | 61210 | 1.02 | 0.59 |
| Lotteries Operation | 93210 | 0.50 | 0.29 |
| Machine Tool and Part Manufacturing | 28640 | 1.36 | 0.89 |
| Machinery and Equipment Wholesaling (not elsewhere classified) | 46190 | 0.59 | 0.28 |

SCHEDULE 1—continued
 CLASSIFICATIONS AND RATES—continued

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Made-up Textile Product Manufacturing | 22210 | 2.06 | 1.48 |
| Manufacturing (not elsewhere classified) | 29490 | 1.36 | 0.89 |
| Marine Equipment Retailing | 52450 | 1.02 | 0.59 |
| Market Research Services | 78530 | 0.50 | 0.29 |
| Massage Therapy Service | 86351 | 0.59 | 0.28 |
| Mattress Manufacturing (excluding rubber) | 29230 | 1.36 | 0.89 |
| Meat Inspection Services | 21111 | 0.59 | 0.28 |
| Meat Processing | 21110 | 3.56 | 2.62 |
| Meat Wholesaling | 47110 | 3.56 | 2.62 |
| Medical and Surgical Equipment Manufacturing | 28320 | 0.59 | 0.28 |
| Medicinal and Pharmaceutical Product Manufacturing | 25430 | 1.02 | 0.59 |
| Men's and Boys' Wear Manufacturing | 22410 | 2.06 | 1.48 |
| Metal and Mineral Wholesaling | 45220 | 2.06 | 1.48 |
| Metal Coating and Finishing | 27640 | 2.06 | 1.48 |
| Metal Container Manufacturing | 27510 | 2.06 | 1.48 |
| Metal Ore Mining (not elsewhere classified) | 13190 | 2.40 | 1.72 |
| Milk and Cream Processing | 21210 | 1.58 | 0.95 |
| Milk Vending—Home Delivery Service | 51260 | 2.76 | 2.08 |
| Mineral Exploration—Own Account | 15130 | 2.40 | 1.72 |
| Mineral Exploration Services | 15140 | 2.40 | 1.72 |
| Mineral Sand Mining | 13150 | 2.40 | 1.72 |
| Mining (not elsewhere classified) | 14200 | 2.40 | 1.72 |
| Mining and Construction Machinery Manufacturing | 28620 | 2.40 | 1.72 |
| Money Market Dealers | 73240 | 0.59 | 0.28 |
| Motion Picture Exhibition | 91130 | 0.50 | 0.29 |
| Motor Cycle Dealing | 53120 | 1.02 | 0.59 |
| Motor Vehicle Body Manufacturing | 28120 | 2.40 | 1.72 |
| Motor Vehicle Dismantling and Used Part Dealing | 46240 | 1.02 | 0.59 |
| Motor Vehicle Hiring | 77410 | 0.59 | 0.28 |
| Motor Vehicle Manufacturing | 28110 | 1.36 | 0.89 |

SCHEDULE 1—continued

CLASSIFICATIONS AND RATES—continued

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Motor Vehicle New Part Dealing | 46230 | 1.02 | 0.59 |
| Museums | 92200 | 0.50 | 0.29 |
| Music and Theatre Productions | 92410 | 0.50 | 0.29 |
| Newspaper Publishing (excluding printing) | 24211 | 0.50 | 0.29 |
| Newspaper Publishing (including printing) | 24210 | 1.36 | 0.89 |
| Newspaper, Book, and Stationery Retailing | 52430 | 0.59 | 0.28 |
| Non-Building Construction and Heavy Machinery Installation (not elsewhere classified) | 41220 | 2.06 | 1.48 |
| Non-Ferrous Metal Casting | 27330 | 2.06 | 1.48 |
| Non-Ferrous Metal Rolling, Drawing, and Extruding (not elsewhere classified) | 27320 | 2.06 | 1.48 |
| Non-Ferrous Pipe Fitting Manufacturing | 27650 | 2.06 | 1.48 |
| Non-Financial Asset Investors | 77300 | 0.59 | 0.28 |
| Non-Metallic Mineral Product Manufacturing (not elsewhere classified) | 26400 | 2.06 | 1.48 |
| Non-Residential Building Construction | 41130 | 3.56 | 2.62 |
| Non-Scheduled Air Transport | 64030 | 1.02 | 0.59 |
| Nursing Bureau | 86131 | 0.59 | 0.28 |
| Nut, Bolt, Screw, and Rivet Manufacturing | 27630 | 2.06 | 1.48 |
| Office Equipment and Fittings Hiring | 77431 | 0.50 | 0.29 |
| Oil and Fat Manufacturing | 21400 | 1.58 | 0.95 |
| Oil and Gas Extraction | 12000 | 1.02 | 0.59 |
| Optometry and Optical Dispensing | 86320 | 0.59 | 0.28 |
| Organic Industrial Chemical Manufacturing (not elsewhere classified) | 25340 | 1.02 | 0.59 |
| Other Education | 84400 | 0.50 | 0.29 |
| Other Financiers | 73300 | 0.59 | 0.28 |
| Other Mining Services | 15200 | 2.40 | 1.72 |
| Other Periodical Publishing (excluding printing) | 24221 | 0.50 | 0.29 |

SCHEDULE 1—*continued*CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Other Periodical Publishing (including printing) | 24220 | 1.36 | 0.89 |
| Other Recreation Services | 93300 | 1.36 | 0.89 |
| Other Transport Equipment Leasing | 77420 | 1.02 | 0.59 |
| Paint Manufacturing | 25420 | 1.02 | 0.59 |
| Painting and Decorating Services | 42440 | 2.76 | 2.08 |
| Paper Bag and Sack Manufacturing | 23340 | 1.36 | 0.89 |
| Paper Product Manufacturing (not elsewhere classified) | 23390 | 1.36 | 0.89 |
| Paper Product Wholesaling | 47950 | 0.59 | 0.28 |
| Paper Stationery Manufacturing | 24110 | 1.36 | 0.89 |
| Parking Services | 66110 | 1.36 | 0.89 |
| Parole or Probationary Service | 87292 | 1.02 | 0.59 |
| Pathology Services | 86310 | 0.59 | 0.28 |
| Performing Arts Venues | 92520 | 0.50 | 0.29 |
| Personal and Household Goods Hiring (not elsewhere classified) | 95190 | 0.59 | 0.28 |
| Personal Services (not elsewhere classified) | 95290 | 1.36 | 0.89 |
| Pest Control Service—Forestry (excluding aerial or wild animal control) | 03032 | 2.06 | 1.48 |
| Pest Control Services | 78650 | 2.06 | 1.48 |
| Pesticide Manufacturing | 25440 | 1.02 | 0.59 |
| Petroleum and Coal Product Manufacturing (not elsewhere classified) | 25200 | 1.02 | 0.59 |
| Petroleum and Natural Gas Drilling Services | 15121 | 2.06 | 1.48 |
| Petroleum and Natural Gas Exploration | 15110 | 1.02 | 0.59 |
| Petroleum and Natural Gas Exploration Services | 15120 | 1.02 | 0.59 |
| Petroleum Product Wholesaling | 45210 | 1.02 | 0.59 |
| Petroleum Refining | 25100 | 1.02 | 0.59 |
| Pharmaceutical and Toiletry Wholesaling | 47960 | 0.59 | 0.28 |
| Pharmaceutical, Cosmetic, and Toiletry Retailing | 52510 | 0.59 | 0.28 |

SCHEDULE 1—*continued*
CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Photographic and Optical Goods Manufacturing | 28310 | 0.59 | 0.28 |
| Photographic Equipment Retailing | 52440 | 0.59 | 0.28 |
| Photographic Equipment Wholesaling | 47910 | 0.59 | 0.28 |
| Photographic Film Processing | 95220 | 0.59 | 0.28 |
| Photographic Studios | 95230 | 0.50 | 0.29 |
| Physiotherapy Services | 86350 | 0.59 | 0.28 |
| Pig Farming | 01510 | 1.70 | 1.19 |
| Pipeline Transport | 65010 | 2.76 | 2.08 |
| Plant and Equipment Hiring or Leasing without Operators (excluding office machinery or equipment) | 77430 | 1.02 | 0.59 |
| Plant Nurseries | 01110 | 1.70 | 1.19 |
| Plaster Product Manufacturing | 26320 | 2.06 | 1.48 |
| Plastering and Ceiling Services | 42410 | 2.76 | 2.08 |
| Plastic Bag and Film Manufacturing | 25630 | 1.36 | 0.89 |
| Plastic Blow-Moulded Product Manufacturing | 25610 | 1.36 | 0.89 |
| Plastic Extruded Product Manufacturing | 25620 | 1.36 | 0.89 |
| Plastic Foam Product Manufacturing | 25650 | 1.36 | 0.89 |
| Plastic Injection-Moulded Product Manufacturing | 25660 | 1.36 | 0.89 |
| Plastic Product Rigid Fibre Reinforced Manufacturing | 25640 | 1.36 | 0.89 |
| Plumbing Services | 42310 | 2.76 | 2.08 |
| Plywood and Veneer Manufacturing | 23210 | 2.06 | 1.48 |
| Police Services | 96310 | 1.02 | 0.59 |
| Port Operators | 66230 | 3.56 | 2.62 |
| Postal Services | 71110 | 2.40 | 1.72 |
| Poultry and Smallgoods Wholesaling | 47120 | 3.56 | 2.62 |
| Poultry Farming—Eggs | 01420 | 1.70 | 1.19 |
| Poultry Farming—Meat | 01410 | 1.70 | 1.19 |
| Poultry Processing | 21120 | 3.56 | 2.62 |
| Prawn Fishing | 04120 | 5.08 | 4.67 |

SCHEDULE 1—*continued*CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Prefabricated Building Manufacturing (not elsewhere classified) | 29190 | 2.06 | 1.48 |
| Prefabricated Metal Building Manufacturing | 29110 | 2.06 | 1.48 |
| Prepared Animal and Bird Feed Manufacturing | 21740 | 2.40 | 1.72 |
| Preschool Education | 84100 | 0.50 | 0.29 |
| Primary Education | 84210 | 0.50 | 0.29 |
| Printing | 24120 | 1.36 | 0.89 |
| Private Households Employing Staff | 97000 | 1.36 | 0.89 |
| Professional and Scientific Equipment Manufacturing (not elsewhere classified) | 28390 | 0.59 | 0.28 |
| Professional Equipment Wholesaling | 46120 | 0.59 | 0.28 |
| Professional Sports Playing (not elsewhere classified) | 93191 | 2.40 | 1.72 |
| Psychiatric Hospitals and Psychiatric Services (not elsewhere classified) | 86120 | 1.36 | 0.89 |
| Pubs, Taverns, and Bars | 57200 | 1.02 | 0.59 |
| Pulp, Paper, and Paperboard Manufacturing | 23310 | 2.40 | 1.72 |
| Pump and Compressor Manufacturing | 28660 | 1.36 | 0.89 |
| Radio Services | 91210 | 0.50 | 0.29 |
| Rail Transport | 62000 | 2.40 | 1.72 |
| Railway Equipment Manufacturing | 28230 | 2.40 | 1.72 |
| Real Estate Agents | 77200 | 0.50 | 0.29 |
| Recorded Media Manufacturing and Publishing | 24300 | 0.59 | 0.28 |
| Recorded Music Retailing | 52350 | 0.59 | 0.28 |
| Recreational Parks and Gardens | 92390 | 1.36 | 0.89 |
| Religious Organisations | 96100 | 1.36 | 0.89 |
| Residential Building Construction (not elsewhere classified) | 41120 | 3.56 | 2.62 |
| Residential Care Services (not elsewhere classified) | 87220 | 2.40 | 1.72 |

SCHEDULE 1—*continued*CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Residential Property Operators (excluding construction) | 77110 | 0.59 | 0.28 |
| Retail Postal Services | 71111 | 0.59 | 0.28 |
| Retailing (not elsewhere classified) | 52590 | 1.02 | 0.59 |
| Retirement Village Operation | 87210 | 2.40 | 1.72 |
| Road and Bridge Construction | 41210 | 2.06 | 1.48 |
| Road Freight Transport | 61100 | 2.76 | 2.08 |
| Rock Lobster Fishing | 04110 | 5.08 | 4.67 |
| Roofing Services | 42230 | 3.56 | 2.62 |
| Rope, Cordage, and Twine Manufacturing | 22230 | 2.76 | 2.08 |
| Rubber Product Manufacturing (not elsewhere classified) | 25590 | 2.40 | 1.72 |
| Rubber Tyre Manufacturing | 25510 | 2.40 | 1.72 |
| Salt Harvesting | 14201 | 1.02 | 0.59 |
| Salt Manufacturing—Cooking or Table | 21791 | 1.58 | 0.95 |
| Scheduled Domestic Air Transport | 64020 | 1.02 | 0.59 |
| Scheduled International Air Transport | 64010 | 1.02 | 0.59 |
| Scientific Research | 78100 | 0.59 | 0.28 |
| Screen Printing | 24121 | 1.36 | 0.89 |
| Seafood Processing (other than on board vessels) | 21730 | 3.56 | 2.62 |
| Seaweed, Shellfish, and Other Seafood, Handgathering (not from a boat) | 04192 | 2.06 | 1.48 |
| Secondary Education | 84220 | 0.50 | 0.29 |
| Secretarial Services | 78630 | 0.50 | 0.29 |
| Security and Alarm System Installation | 42341 | 1.36 | 0.89 |
| Security and Investigative Services (excluding police) | 78640 | 1.02 | 0.59 |
| Services to Agriculture (not elsewhere classified) | 02190 | 2.06 | 1.48 |
| Services to Air Transport | 66300 | 1.02 | 0.59 |
| Services to Finance and Investment (not elsewhere classified) | 75190 | 0.59 | 0.28 |
| Services to Forestry (excluding tree cutting and felling) | 03030 | 3.56 | 2.62 |
| Services to Insurance | 75200 | 0.59 | 0.28 |

SCHEDULE 1—*continued*CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Services to Printing | 24130 | 1.36 | 0.89 |
| Services to Road Transport (not elsewhere classified) | 66190 | 2.76 | 2.08 |
| Services to Sports— Administration Only | 93125 | 1.36 | 0.89 |
| Services to the Arts (not elsewhere classified) | 92590 | 0.50 | 0.29 |
| Services to Transport (not elsewhere classified) | 66490 | 2.76 | 2.08 |
| Services to Water Transport (not elsewhere classified) | 66290 | 3.56 | 2.62 |
| Sewage and Drainage Services | 37020 | 1.58 | 0.95 |
| Shearing Services | 02120 | 3.56 | 2.62 |
| Sheep Farming | 01240 | 1.70 | 1.19 |
| Sheep-Beef Cattle Farming | 01230 | 1.70 | 1.19 |
| Sheet Metal Furniture Manufacturing | 29220 | 1.36 | 0.89 |
| Sheet Metal Product Manufacturing (not elsewhere classified) | 27590 | 2.06 | 1.48 |
| Shellfish and Paua Fishing (not from cultivated beds) | 04191 | 5.08 | 4.67 |
| Shipbuilding | 28210 | 2.40 | 1.72 |
| Shipping Agency Services (excluding handling of goods) | 66291 | 0.50 | 0.29 |
| Short Distance Bus Transport (including tramway) | 61220 | 1.02 | 0.59 |
| Silver Ore Mining | 13170 | 2.40 | 1.72 |
| Site Preparation and Heavy Plant Hiring (with operators) | 42100 | 2.06 | 1.48 |
| Sleepwear, Underwear, and Infant Clothing Manufacturing | 22430 | 2.06 | 1.48 |
| Smash Repairing | 53230 | 1.02 | 0.59 |
| Soap and Other Detergent Manufacturing | 25450 | 1.02 | 0.59 |
| Soft Drink, Cordial, and Syrup Manufacturing | 21810 | 1.58 | 0.95 |
| Solid Paperboard Container Manufacturing | 23320 | 1.36 | 0.89 |
| Sound Recording Studios | 92510 | 0.50 | 0.29 |
| Special School Education | 84240 | 0.50 | 0.29 |

SCHEDULE 1—*continued*CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Specialised Food Retailing (not elsewhere classified) | 51290 | 1.58 | 0.95 |
| Specialist Medical Services | 86220 | 0.59 | 0.28 |
| Sphagnum Moss Processing | 02192 | 2.06 | 1.48 |
| Spirit Manufacturing | 21840 | 1.58 | 0.95 |
| Sport and Camping Equipment Retailing | 52410 | 0.59 | 0.28 |
| Sports and Services to Sports (not elsewhere classified) | 93190 | 1.36 | 0.89 |
| Sports and Services to Sports— Boating, Yachting | 93192 | 1.36 | 0.89 |
| Sports and Services to Sports— Cricket | 93194 | 2.40 | 1.72 |
| Sports and Services to Sports— Cycling | 93193 | 1.36 | 0.89 |
| Sports and Services to Sports— Golf | 93195 | 2.40 | 1.72 |
| Sports and Services to Sports— Horse Riding | 93196 | 2.40 | 1.72 |
| Sports and Services to Sports— Motor Cycling | 93197 | 2.40 | 1.72 |
| Sports and Services to Sports— Motor Racing | 93198 | 2.40 | 1.72 |
| Sports and Services to Sports— Netball | 93199 | 1.36 | 0.89 |
| Sports and Services to Sports— Rugby | 93180 | 6.20 | 3.28 |
| Sports and Services to Sports— Rugby League | 93181 | 6.20 | 3.28 |
| Sports and Services to Sports— Skiing (snow) | 93182 | 2.40 | 1.72 |
| Sports and Services to Sports— Soccer | 93183 | 1.36 | 0.89 |
| Sports and Services to Sports— Softball, Baseball | 93184 | 1.36 | 0.89 |
| Sports and Services to Sports— Squash | 93185 | 1.36 | 0.89 |
| Sports and Services to Sports— Swimming | 93186 | 1.36 | 0.89 |
| Sports and Services to Sports— Tennis | 93187 | 1.36 | 0.89 |
| Sports and Services to Sports— Water Skiing | 93188 | 1.36 | 0.89 |

SCHEDULE 1—*continued*
CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|---|--|---|--|
| Sports Grounds and Facilities (not elsewhere classified) | 93120 | 1.36 | 0.89 |
| Spring and Wire Product Manufacturing | 27620 | 2.06 | 1.48 |
| Squid Jigging (including processing on board) | 04140 | 5.08 | 4.67 |
| Steel Pipe and Tube Manufacturing | 27130 | 2.06 | 1.48 |
| Stevedoring | 66210 | 3.56 | 2.62 |
| Stone Cutting, Dressing, Polishing, or Shaping | 26401 | 2.06 | 1.48 |
| Stone Fruit Growing | 01160 | 1.70 | 1.19 |
| Storage (not elsewhere classified) | 67090 | 2.76 | 2.08 |
| Street Cleaning Services | 96341 | 2.40 | 1.72 |
| Structural Metal Product Manufacturing (not elsewhere classified) | 27490 | 2.06 | 1.48 |
| Structural Steel Erection Services | 42240 | 3.56 | 2.62 |
| Structural Steel Fabricating | 27410 | 2.06 | 1.48 |
| Sugar Manufacturing | 21710 | 1.58 | 0.95 |
| Superannuation Funds | 74120 | 0.59 | 0.28 |
| Supermarket and Grocery Stores | 51100 | 1.58 | 0.95 |
| Surgical Hospital—Day Surgery Only | 86111 | 1.36 | 0.89 |
| Surveying Services | 78220 | 0.59 | 0.28 |
| Synthetic Fibre Textile Manufacturing | 22120 | 2.76 | 2.08 |
| Synthetic Resin Manufacturing | 25330 | 1.02 | 0.59 |
| Takeaway Food Retailing | 51250 | 1.02 | 0.59 |
| Taxi and Other Road Passenger Transport | 61230 | 1.02 | 0.59 |
| Technical and Further Education | 84320 | 0.50 | 0.29 |
| Technical Services (not elsewhere classified) | 78290 | 0.59 | 0.28 |
| Telecommunication Line Construction and Maintenance | 42321 | 1.36 | 0.89 |
| Telecommunication Services | 71200 | 1.02 | 0.59 |

SCHEDULE 1—*continued*
CLASSIFICATIONS AND RATES—*continued*

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non- Income Benefit Portion Rate \$ |
|--|--|---|--|
| Telecommunication, Broadcasting, and Transceiving Equipment | | | |
| Manufacturing | 28420 | 0.59 | 0.28 |
| Television Services | 91220 | 0.50 | 0.29 |
| Terrazzo Products | 26351 | 2.06 | 1.48 |
| Textile Finishing | 22150 | 2.76 | 2.08 |
| Textile Floor Covering Manufacturing | 22220 | 2.76 | 2.08 |
| Textile Product Manufacturing (not elsewhere classified) | 22290 | 2.76 | 2.08 |
| Textile Product Wholesaling | 47210 | 0.59 | 0.28 |
| Tiling and Carpeting Services | 42430 | 2.76 | 2.08 |
| Timber Resawing and Dressing | 23130 | 2.40 | 1.72 |
| Timber Wholesaling | 45310 | 2.40 | 1.72 |
| Tobacco Product Manufacturing | 21900 | 1.58 | 0.95 |
| Tobacco Product Wholesaling | 47180 | 1.58 | 0.95 |
| Toy and Game Retailing | 52420 | 0.59 | 0.28 |
| Toy and Sporting Goods Manufacturing | 29420 | 1.36 | 0.89 |
| Toy and Sporting Goods Wholesaling | 47930 | 0.59 | 0.28 |
| Trailer and Caravan Dealing | 53130 | 1.02 | 0.59 |
| Transport (not elsewhere classified) | 65090 | 2.76 | 2.08 |
| Transport Equipment Manufacturing (not elsewhere classified) | 28290 | 1.36 | 0.89 |
| Travel Agency Services | 66410 | 0.50 | 0.29 |
| Tyre Retailing | 53240 | 1.02 | 0.59 |
| Vegetable Growing | 01130 | 1.70 | 1.19 |
| Veterinary Services | 86400 | 0.59 | 0.28 |
| Video Hire Outlets | 95110 | 0.59 | 0.28 |
| Waste Disposal Services | 96340 | 2.40 | 1.72 |
| Watch and Jewellery Retailing | 52550 | 0.59 | 0.28 |
| Water Supply | 37010 | 1.58 | 0.95 |
| Water Transport Terminals Wholesaling (not elsewhere classified) | 66220 | 3.56 | 2.62 |
| | 47990 | 0.59 | 0.28 |
| Wine Manufacturing | 21830 | 1.58 | 0.95 |
| Women's and Girls' Wear Manufacturing | 22420 | 2.06 | 1.48 |
| Wood Chipping | 23120 | 2.40 | 1.72 |

SCHEDULE 1—continued
 CLASSIFICATIONS AND RATES—continued

| Premium Classification Unit Description | Premium Classification Unit Number | Income Benefit Portion Rate \$ | Non-Income Benefit Portion Rate \$ |
|---|------------------------------------|--------------------------------|------------------------------------|
| Wood Product Manufacturing (not elsewhere classified) | 23290 | 2.06 | 1.48 |
| Wooden Furniture and Upholstered Seat Manufacturing | 29210 | 1.36 | 0.89 |
| Wooden Structural Component Manufacturing | 23230 | 2.06 | 1.48 |
| Wool Scouring | 22110 | 2.40 | 1.72 |
| Wool Storage and Classing | 45110 | 2.06 | 1.48 |
| Wool Textile Manufacturing | 22140 | 2.76 | 2.08 |
| Wool Wholesaling | 45111 | 0.59 | 0.28 |
| Zoological and Botanic Gardens | 92310 | 1.36 | 0.89 |

SCHEDULE 2
 AGE/GENDER DISCOUNT

Reg. 9 (1)

| Age | Gender | |
|------------|--------|----------|
| | Male % | Female % |
| 15-24 | 5 | 7 |
| 25-34 | 6 | 7 |
| 35-44 | 7 | 6 |
| 45-54 | 7 | 5 |
| 55-64 | 6 | 5 |
| 65 or over | 10 | 8 |

MARIE SHROFF,
 Clerk of the Executive Council.

EXPLANATORY NOTE

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 July 1999, set the work premiums for self-employed persons and private domestic workers who do not have accident insurance contracts. The premiums fund the Self-Employed Work Account.

These regulations set the minimum amount of earnings on which self-employed work premium is payable by self-employed persons or private domestic workers, and who work (whether as an employee or not) for more than 30 hours a week. For those aged 20 or over the new figure is \$14,560, and for those under the age of 20 it is \$11,256.

The maximum amount of earnings on which a self-employed work premium is payable is \$83,017 per annum.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 3 June 1999.
These regulations are administered in the Department of Labour.