



**THE ACCIDENT REHABILITATION AND COMPENSATION
INSURANCE (EMPLOYMENT PREMIUMS) REGULATIONS 1996**

MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 18th day of December 1996

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 167 of the Accident Rehabilitation and Compensation Insurance Act 1992, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

ANALYSIS

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REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Accident Rehabilitation and Compensation Insurance (Employment Premiums) Regulations 1996.

(2) These regulations shall come into force on the 1st day of April 1997.

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

“The Act” means the Accident Rehabilitation and Compensation Insurance Act 1992;

“Activity” means the industry, trade, business, profession, or undertaking of an employer or a person who has earnings other than as an employee; and, for that purpose, functions which are ancillary or subservient to an activity (including, without limitation, administration, marketing and distribution, technical support, maintenance, product development, or other like functions) shall comprise part of that activity and shall not form a separate activity:

“Full-time employment” means, in relation to any earner, employment for an average of not less than 30 hours per week for the income year, or a lesser number of hours per week for the income year if such lesser hours are defined as full-time employment in an employment contract due to the particular nature of that employment.

(2) Subject to subclause (1) of this regulation, expressions used in these regulations have the meanings assigned to them by the Act or by regulations made under the Act.

3. Premium rates—(1) Pursuant to sections 101 and 102 of the Act, the rates of premium payable in respect of earnings as an employee or as an earner who has earnings other than as an employee shall be,—

(a) In respect of earnings as an employee or as an earner who has earnings other than as an employee, at the premium rate set out in the Schedule to these regulations in relation to the particular classification unit in which the employee or earner who has earnings other than as an employee has been classified pursuant to these regulations, which rate is expressed as dollars per \$100 of those earnings; and

(b) In respect of earnings as an employee or as an earner who has earnings other than as an employee where the Corporation, under regulation 11 of these regulations, determines a classification unit for the purpose of calculation and payment of premiums, at a rate per \$100 of earnings fixed by the Corporation at the time of making the determination.

(2) All rates of premiums prescribed by subclause (1) of this regulation are exclusive of any goods and services tax that may be payable under the Goods and Services Tax Act 1985; and the amount of such goods and services tax shall be payable in addition to the premium.

4. Maximum earnings on which premium payable—The maximum amount of earnings on which a premium is payable by or in respect of any earner shall be \$79,466 per annum.

5. Classification of earners for premium purposes—For the purposes of calculation and payment of premiums under the Act,—

- (a) Earners shall be classified into their respective categories of—
 - (i) Earners who have earnings other than as an employee; and
 - (ii) Employees; and
- (b) Except as provided in regulations 6, 7, and 10 of these regulations, employees shall be classified in the classification unit, as set out in the Schedule to these regulations, which most accurately describes their employer's activity; and
- (c) Except as provided in regulations 8 and 10 of these regulations, earners who have earnings other than as an employee shall be classified in the classification unit, as set out in the Schedule to these regulations, which most accurately describes their activity.

6. Classification where employer engaged in 2 or more distinct and independent activities—(1) Subject to the express provisions of this regulation, the purpose of this regulation is to—

- (a) Recognise that the premium rate for each classification unit has been risk-weighted on the basis that functions which are ancillary or subservient to the activity comprising that classification unit do not form a separate activity and are treated as part of that activity, and therefore fall within that classification unit; and
- (b) Consequently limit the circumstances in which an employer may have more than one classification unit to those where the employer is engaged in 2 or more distinct and independent activities and maintains appropriate records in relation to the same; and
- (c) Provide for the classification of employees in those circumstances.

(2) Subject to regulations 7 and 10 of these regulations, where an employer is engaged in 2 or more distinct and independent activities and—

- (a) Maintains accounting records which demonstrate the separate management and operation of each activity; and
- (b) Maintains records which clearly and accurately separate to each activity the earnings of employees engaged solely in that activity,—

then, for the purposes of the calculation and payment of premiums, the employer may have more than one classification unit and the employees so employed shall be classified in the employer's classification unit which relates to the activity in which they are so recorded.

(3) Where an employer is engaged in 2 or more distinct and independent activities and does not maintain records as specified in subclause (2) (a) and (b) of this regulation, all employees shall be classified in the classification unit for the activity for which the highest rate of premium is prescribed by these regulations.

7. Classification where employee does not undertake work normally performed—(1) Where an employee does not actually undertake work normally performed by employees engaged in the employer's activity, but the employee's work contributes to or services that activity, then, for the purposes of the calculation and payment of

premiums, that employee shall be classified in that employer's classification unit.

(2) Subject to regulation 10 of these regulations, if such an employee is engaged in work which contributes to or services 2 or more of the employer's activities, that employee shall be classified, for the purposes of the calculation and payment of premiums, in the classification unit for the activity which the employee's work contributes to or services and for which the highest rate of premium is prescribed by these regulations.

8. Classification where earner who has earnings other than as an employee engaged in 2 or more activities—Subject to regulation 10 of these regulations, where an earner who has earnings other than as an employee is engaged in 2 or more activities, that earner shall, for the purposes of the calculation and payment of premiums, be classified in the classification unit for the activity for which the highest rate of premium is prescribed by these regulations.

9. Minimum premium payable by earners who have earnings other than as an employee—(1) Except as provided in subclause (2) of this regulation, there shall be payable by every earner in full-time employment who has earnings other than as an employee, and whose total earnings are less than \$13,211 per annum, a minimum annual premium which shall be the appropriate premium based on earnings other than as an employee of \$13,211 per annum, reduced by the earner's earnings as an employee.

(2) There shall be payable by every earner in full-time employment who—

- (a) Has earnings other than as an employee; and
- (b) Has total earnings of less than \$10,569 per annum; and
- (c) Satisfies the Corporation that he or she has not attained the age of 20 years during the year—

a minimum annual premium which shall be the appropriate premium based on earnings other than as an employee of \$10,569 per annum, reduced by the earner's earnings as an employee.

10. Five percent of earnings threshold test—An employee or an earner who has earnings other than as an employee who is employed or engaged, as the case may be, in 2 or more activities shall not be classified in the classification unit for which the highest rate of premium is prescribed by these regulations and shall instead be classified in a relevant lower rate classification unit where—

- (a) Not more than 5 percent of the earnings of the employee or earner who has earnings other than as an employee were in relation to the highest rate classification unit; and
- (b) Sufficient and accurate records are maintained to the satisfaction of the Corporation to enable the apportionment of total earnings to be verified.

11. Power of Corporation to determine description—(1) Where there is no classification unit set out in the Schedule to these regulations describing the activity of any employer or earner who has earnings other than as an employee, the Corporation, on application by the employer or earner who has earnings other than as an employee, or any agent or

representative of any such employer or earner, shall determine a classification unit for that activity for the purpose of calculation and payment of premiums, which shall apply to all employers and earners who have earnings other than as an employee in that activity.

(2) For the purposes of these regulations, a classification unit determined under subclause (1) of this regulation shall be treated as if it were set out in the Schedule to these regulations.

12. Revocation and saving—(1) The Accident Rehabilitation and Compensation Insurance (Employment Premiums) Regulations 1995* are hereby revoked.

(2) Notwithstanding subclause (1) of this regulation, the Accident Rehabilitation and Compensation Insurance (Employment Premiums) Regulations 1995 shall continue to apply in respect of the period commencing on the 1st day of April 1996 and ending with the 31st day of March 1997, as if those regulations had not been revoked.

*S.R. 1995/807

SCHEDULE

Regs 3 (1) (a), 5 (b), (c), 11 (2)

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Accommodation	57100	2.07
Accounting Services	78420	1.24
Advertising Services	78510	1.24
Aerial Agricultural Services	02130	4.83
Aged Care	86130	2.99
Agricultural Machinery Manufacturing	28610	4.04
Air Conditioning and Heating Services	42330	2.86
Aircraft Manufacturing and Repair	28240	2.48
Alumina Production	27210	4.58
Aluminium Rolling, Drawing, Extruding	27310	3.24
Aluminium Smelting	27220	4.58
Ambulance Services	86330	1.28
Ammunition Manufacturing	27691	3.24
Animal or Pet Boarding	02191	2.87
Antique and Used Good Retailing	52520	1.89
Apple and Pear Growing	01150	3.14
Aquaculture	04200	2.89
Architectural Aluminium Product Manufacturing	27420	3.24
Architectural Services	78210	1.24
Art Pottery Manufacturing	26291	2.30
Artificial Joints, Eyes, and Limbs	28321	1.38
Automotive Component Manufacturing (not elsewhere classified)	28190	2.48

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Automotive Electrical and Instrument Manufacturing	28130	2.48
Automotive Electrical Services	53220	2.37
Automotive Fuel Retailing	53210	2.37
Automotive Repair and Services (not elsewhere classified)	53290	2.37
Bacon, Ham and Smallgood Manufacturing	21130	5.59
Bank Operation	73210	1.21
Basic Iron and Steel Manufacturing	27110	4.58
Basic Non-Ferrous Metal Manufacturing (not elsewhere classified)	27290	4.58
Battery Manufacturing	28530	4.04
Beef Cattle Farming	01250	2.87
Beer and Malt Manufacturing	21820	3.15
Biscuit Manufacturing	21630	3.95
Blinds Installation or Repair Service	42591	1.89
Blood Bank Operation	86391	2.94
Boatbuilding	28220	4.04
Book and Magazine Wholesaling	47940	1.38
Book and Other Publishing (excluding printing)	24231	1.24
Book and Other Publishing (including printing)	24230	2.20
Bread and Cake Retailing	51240	2.51
Bread Manufacturing	21610	3.95
Bricklaying Services	42220	6.74
Building Societies	73220	1.21
Building Supplies Wholesaling (not elsewhere classified)	45390	1.89
Business Administrative Services	78540	1.24
Business and Professional Associations	96210	1.24
Business Machine Wholesaling (not elsewhere classified)	46140	1.38
Business Management Services	78550	1.24
Business Services (not elsewhere classified)	78690	1.82
Cafes and Restaurants	57300	2.07
Cake and Pastry Manufacturing—Non- Retail	21620	3.95
Car Retailing	53110	2.37
Car Wholesaling	46210	2.37
Cardigan and Pullover Manufacturing	22320	1.38
Carpentry Services	42420	6.74
Casings Manufacturing	21114	5.59

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Casinos Operation	93220	2.07
Cement and Lime Manufacturing	26310	4.35
Central Bank Operation	73100	1.21
Central Government Operation (not elsewhere classified)	81110	1.67
Ceramic Product Manufacturing	26220	4.35
Ceramic Product Manufacturing (not elsewhere classified)	26290	4.35
Ceramic Tile and Pipe Manufacturing	26230	4.35
Cereal Food and Baking Mix Manufacturing	21520	3.95
Cereal Grain Wholesaling	45120	2.51
Chemical Product Manufacturing (not elsewhere classified)	25490	2.03
Chemical Wholesaling	45230	1.38
Child Care Services	87100	1.28
Chiropractic Services	86360	1.28
Clay Brick Manufacturing	26210	4.35
Cleaning Services	78660	4.16
Clothing Manufacturing (not elsewhere classified)	22490	2.78
Clothing Retailing	52210	1.38
Clothing Wholesaling	47220	1.38
Clubs—Hospitality	57400	2.07
Coal Mining—Opencast	11010	5.06
Coal Mining—Underground	11011	5.06
Coastal Water Transport	63020	4.01
Combined Primary and Secondary Education	84230	1.28
Commercial Art and Display Services	78520	1.24
Commercial Property Operators and Developers (excluding construction)	77120	1.89
Commercial Space Heating and Cooling Equipment Manufacturing	28670	2.48
Commercial Vehicle Wholesaling	46220	2.37
Community and Non-Residential Care Services (not elsewhere classified)	87290	1.28
Community Health Centre Operation	86340	1.28
Computer and Business Machine Manufacturing	28410	1.38
Computer Consultancy Services	78340	1.24
Computer Maintenance Services	78330	1.24
Computer Wholesaling	46130	1.38

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Concrete Pipe and Box Culvert		
Manufacturing	26340	4.35
Concrete Product Manufacturing (not elsewhere classified)	26350	4.35
Concrete Slurry Manufacturing	26330	4.35
Concreting Services	42210	6.74
Confectionery and Soft Drink		
Wholesaling	47160	2.51
Confectionery Manufacturing	21720	3.95
Construction Material Mining (not elsewhere classified)	14190	5.06
Construction Services (not elsewhere classified)	42590	6.74
Consulting Engineering Services	78230	1.82
Contract Labour Hire—Non Office Based	78621	6.74
Contract Packing Services (not elsewhere classified)	78670	1.89
Contract Staff—Both Office and Non Office Based	78622	1.89
Contract Staff—Only Office Based Workers	78620	1.24
Copper, Silver, Lead and Zinc Smelting, Refining	27230	4.58
Corrective Centres	96320	2.53
Corrugated Paperboard Container Manufacturing	23330	2.20
Cosmetic and Toiletry Preparation Manufacturing	25460	2.03
Cotton Textile Manufacturing	22130	4.79
Counselling Services (not elsewhere classified)	87291	1.28
Courier Services	71120	2.86
Creative Arts	92420	1.24
Credit Union Operation	73230	1.21
Crop and Plant Growing (not elsewhere classified)	01690	3.14
Customs Agency Services	66440	1.24
Cut Flower and Flower Seed Growing	01120	3.14
Dairy Cattle Farming	01300	2.87
Dairy Produce Wholesaling	47130	2.51
Dairy Product Manufacturing (not elsewhere classified)	21290	3.15
Data Processing Services	78310	1.24
Deer Farming	01530	2.87

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Defence	82000	2.53
Dental Insurance Provision	75210	1.21
Dental Services	86230	1.28
Dentures Fabrication	28322	1.38
Department Stores	52100	1.38
Deposit Taking Financiers (not elsewhere classified)	73290	1.21
Domestic Appliance Retailing	52340	1.89
Domestic Hardware and Houseware Retailing	52330	1.89
Electric Cable and Wire Manufacturing	28520	4.04
Electric Light Manufacturing	28540	2.48
Electric Sign Manufacturing	28541	2.48
Electrical and Electronic Equipment Wholesaling (not elsewhere classified)	46150	1.38
Electrical Equipment Manufacturing (not elsewhere classified)	28590	2.48
Electrical Services	42320	2.86
Electricity Distribution	36101	3.51
Electricity Generation	36100	3.51
Electronic Equipment Manufacturing (not elsewhere classified)	28490	2.48
Employment Placement Services	78610	1.24
Explosive Manufacturing	25410	2.03
Fabric and Other Soft Goods Retailing	52230	1.38
Fabricated Metal Product Manufacturing (not elsewhere classified)	27690	3.24
Fabricated Wood Manufacturing	23220	3.67
Farm and Construction Machinery Wholesaling	46110	2.37
Farm Produce and Supplies Wholesaling (not elsewhere classified)	45190	1.89
Fellmongery	22612	4.79
Fertiliser Manufacturing	25310	2.03
Film and Video Distribution	91120	1.24
Film and Video Production	91110	1.24
Financial Asset Broking Services	75110	1.21
Financial Asset Investors	73400	1.21
Fire Brigade Services	96330	2.99
Fire Sprinklers, Installation	42340	5.15
Fish Wholesaling	47140	2.66
Fishing, Finfish Trawling—Including Processing on Board	04130	5.94
Floor Covering Retailing	52320	1.89

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Floor Covering Wholesaling	47330	1.89
Flour Mill Product Manufacturing	21510	3.95
Flower Retailing	52540	2.51
Food Manufacturing (not elsewhere classified)	21790	2.30
Food Processing Machinery Manufacturing	28630	2.48
Footwear Manufacturing	22500	2.78
Footwear Retailing	52220	1.38
Footwear Wholesaling	47230	1.38
Foreign Government Representation	81300	1.67
Forest Nursery—Operation or Service	03031	3.14
Forest Products Gathering	03021	2.89
Forestry	03010	9.12
Freight Forwarding—Air Transport	66430	2.68
Freight Forwarding—Road, Rail and Sea Transport	66420	2.99
Fresh Meat, Fish and Poultry Retailing	51210	2.66
Fruit and Vegetable Processing	21300	3.95
Fruit and Vegetable Retailing	51220	2.51
Fruit and Vegetable Wholesaling	47150	2.51
Fruit Growing (not elsewhere classified)	01190	3.14
Funeral Directors, Crematoria and Cemeteries	95240	1.28
Furniture Manufacturing (not elsewhere classified)	29290	2.48
Furniture Retailing	52310	1.89
Furniture Wholesaling	47320	1.89
Gambling Services (not elsewhere classified)	93290	1.24
Garden Equipment Retailing	52530	1.89
Gardening Services	95250	4.83
Gas Supply	36200	3.51
General Insurance	74220	1.21
General Practice Medical Services	86210	1.28
Glass and Glass Product Manufacturing	26100	4.35
Glazing Services	42450	5.15
Gold Mining—Opencast	13140	5.06
Gold Mining—Underground	13141	5.06
Grain Growing	01210	3.14
Grain Storage	67010	4.01
Grain-Sheep and Grain-Beef Cattle Farming	01220	2.87
Grape Growing	01140	3.14

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Gravel and Sand Quarrying	14110	5.06
Grocery Wholesaling (not elsewhere classified)	47190	2.51
Guiding Service Operation—Outdoor Pursuits	92391	1.98
Hairdressing and Beauty Salons	95260	2.17
Hand Tool and General Hardware Manufacturing	27610	3.24
Health Insurance	74210	1.21
Health Services (not elsewhere classified)	86390	1.28
Hearing Aids Manufacturing	28491	1.38
Higher Education	84310	1.28
Horse and Dog Racing	93110	2.99
Horse Farming	01520	4.83
Hosiery Manufacturing	22310	2.78
Hospitals (except psychiatric and continuing care geriatric)	86110	2.94
House Construction	41110	6.74
Household Appliance Manufacturing	28510	2.48
Household Appliance Wholesaling	47310	1.89
Household Equipment Repair Services (not elsewhere classified)	52690	1.89
Household Equipment Repair Services (electrical)	52610	1.89
Household Good Wholesaling (not elsewhere classified)	47390	1.89
Hunting and Trapping	02200	4.83
Ice Cream Manufacturing	21220	3.15
Industrial Gas Manufacturing	25320	2.03
Industrial Machinery and Equipment Manufacturing (not elsewhere classified)	28690	2.48
Information Storage and Retrieval Services	78320	1.24
Ink Manufacturing	25470	2.03
Inland Water Transport	63030	4.01
Inorganic Industrial Chemical Manufacturing (not elsewhere classified)	25350	2.03
Interest Groups (not elsewhere classified)	96290	1.24
International Sea Transport	63010	4.01
Iron and Steel Casting and Forging	27120	4.58
Iron Sands Mining	13110	5.06
Jewellery and Silverware Manufacturing	29410	1.38
Jewellery and Watch Wholesaling	47920	1.38
Justice	81200	1.67

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Juvenile Detention Centre Operation ...	87221	2.53
Kiwi Fruit Growing	01170	3.14
Knitting Mill Product Manufacturing (not elsewhere classified)	22390	2.78
Labour Associations Operation ...	96220	1.24
Landscaping Services	42510	4.83
Laundries and Dry-Cleaners	95210	2.51
Leather and Leather Substitute Product Manufacturing	22620	2.78
Leather Tanning and Fur Dressing (excluding fellmongery)	22611	4.79
Legal Services	78410	1.24
Libraries	92100	1.24
Life Insurance	74110	1.21
Lifting and Material Handling Equipment Manufacturing	28650	2.48
Line Fishing—Including Processing on Board	04150	5.94
Liquor Retailing	51230	2.51
Liquor Wholesaling	47170	2.51
Livestock Farming (not elsewhere classified)	01590	2.87
Local Government Operation (not elsewhere classified)	81130	2.39
Log Sawmilling	23110	4.46
Logging	03020	9.12
Long Distance Bus Transport ...	61210	2.78
Lotteries Operation	93210	1.24
Machine Tool and Part Manufacturing	28640	2.48
Machinery and Equipment Wholesaling (not elsewhere classified)	46190	1.38
Made-Up Textile Product Manufacturing	22210	2.78
Manufacturing (not elsewhere classified)	29490	2.48
Marine Equipment Retailing ...	52450	2.37
Market Research Services	78530	1.24
Massage Therapy Service	86351	1.28
Mattress Manufacturing (except rubber)	29230	2.48
Meat Inspection Services	21111	1.82
Meat Processing	21110	10.02
Meat Wholesaling	47110	2.66
Medical and Surgical Equipment Manufacturing	28320	1.38
Medicinal and Pharmaceutical Product Manufacturing	25430	2.03

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Men's and Boys' Wear Manufacturing	22410	2.78
Metal and Mineral Wholesaling ...	45220	2.66
Metal Coating and Finishing ...	27640	3.24
Metal Container Manufacturing ...	27510	3.24
Metal Ore Mining (not elsewhere classified)	13190	5.06
Milk and Cream Processing ...	21210	3.15
Milk Vending—Home Delivery Service	51260	2.66
Mineral Exploration (own account) ...	15130	5.06
Mineral Exploration Services ...	15140	5.06
Mineral Sand Mining	13150	5.06
Mining (not elsewhere classified) ...	14200	5.06
Mining and Construction Machinery Manufacturing	28620	4.04
Money Market Dealers	73240	1.21
Motion Picture Exhibition	91130	1.24
Motor Cycle Dealing	53120	2.37
Motor Vehicle Body Manufacturing ...	28120	4.04
Motor Vehicle Dismantling and Used Part Dealing	46240	2.37
Motor Vehicle Hiring	77410	1.38
Motor Vehicle Manufacturing	28110	2.48
Motor Vehicle New Part Dealing ...	46230	2.37
Museums	92200	1.24
Music and Theatre Productions ...	92410	1.24
Newspaper Publishing (excluding printing)	24211	1.24
Newspaper Publishing (including printing)	24210	2.20
Newspaper, Book and Stationery Retailing	52430	1.38
Non-Building Construction (not elsewhere classified)	41220	5.62
Non-Ferrous Metal Casting	27330	4.58
Non-Ferrous Metal Rolling, Drawing, Extruding (not elsewhere classified)	27320	4.58
Non-Ferrous Pipe Fitting Manufacturing	27650	3.24
Non-Financial Asset Investors ...	77300	1.89
Non-Metallic Mineral Product Manufac- turing (not elsewhere classified) ...	26400	4.35
Non-Residential Building Construction	41130	6.74
Non-Scheduled Air Transport ...	64030	2.78
Nursing Bureau	86131	2.94
Nut, Bolt, Screw and Rivet Manufacturing	27630	3.24
Office Equipment and Fittings Hiring	77431	1.24

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Oil and Fat Manufacturing	21400	2.30
Oil and Gas Extraction	12000	2.03
Optometry and Optical Dispensing	86320	1.28
Organic Industrial Chemical Manufactur- ing (not elsewhere classified)	25340	2.03
Other Education	84400	1.28
Other Financiers	73300	1.21
Other Mining Services	15200	5.06
Other Periodical Publishing (excluding printing)	24221	1.24
Other Periodical Publishing (including printing)	24220	2.20
Other Recreation Services	93300	1.98
Other Transport Equipment Leasing	77420	2.37
Paint Manufacturing	25420	2.03
Painting and Decorating Services	42440	5.15
Paper Bag and Sack Manufacturing	23340	2.20
Paper Product Manufacturing (not elsewhere classified)	23390	2.20
Paper Product Wholesaling	47950	1.38
Paper Stationery Manufacturing	24110	2.20
Parking Services	66110	2.17
Parole or Probationary Service	87292	2.53
Pathology Services	86310	1.28
Performing Arts Venues	92520	1.24
Personal and Household Goods Hiring (not elsewhere classified)	95190	1.38
Personal Services (not elsewhere classified)	95290	2.17
Pest Control Services	78650	2.17
Pesticide Manufacturing	25440	2.03
Petroleum and Coal Product Manufac- turing (not elsewhere classified)	25200	2.03
Petroleum and Natural Gas Drilling Services	15121	5.51
Petroleum and Natural Gas Exploration Services	15110	2.03
Petroleum and Natural Gas Exploration Services	15120	2.03
Petroleum Product Wholesaling	45210	2.03
Petroleum Refining	25100	2.03
Pharmaceutical and Toiletry Wholesaling Pharmaceutical, Cosmetic and Toiletry Retailing	47960	1.38
	52510	1.38

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Photographic and Optical Good		
Manufacturing	28310	1.38
Photographic Equipment Retailing	52440	1.38
Photographic Equipment Wholesaling	47910	1.38
Photographic Film Processing	95220	1.38
Photographic Studios	95230	1.24
Physiotherapy Services	86350	1.28
Pig Farming	01510	2.87
Pipeline Transport	65010	4.01
Plant and Equipment Hiring or Leasing (excluding office machinery or equipment)	77430	1.89
Plant Nurseries	01110	3.14
Plaster Product Manufacturing	26320	4.35
Plastering and Ceiling Services	42410	5.15
Plastic Bag and Film Manufacturing	25630	2.67
Plastic Blow Moulded Product Manufac- turing	25610	2.67
Plastic Extruded Product Manufacturing	25620	2.67
Plastic Foam Product Manufacturing	25650	2.67
Plastic Injection Moulded Product Manufacturing	25660	2.67
Plastic Product Rigid Fibre Reinforced Manufacturing	25640	2.67
Plumbing Services	42310	5.15
Plywood and Veneer Manufacturing	23210	3.67
Police Services	96310	2.53
Port Operators	66230	6.41
Postal Services	71110	2.86
Poultry and Smallgood Wholesaling	47120	2.66
Poultry Farming—Eggs	01420	2.87
Poultry Farming—Meat	01410	2.87
Poultry Processing	21120	5.59
Prawn Fishing	04120	5.94
Prefabricated Building Manufacturing (not elsewhere classified)	29190	3.67
Prefabricated Metal Building Manufac- turing	29110	3.24
Prepared Animal and Bird Feed Manufacturing	21740	3.95
Preschool Education	84100	1.28
Primary Education	84210	1.28
Printing	24120	2.20
Private Households Employing Staff	97000	2.17

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Professional and Scientific Equipment		
Manufacturing (not elsewhere classified)	28390	1.38
Professional Equipment Wholesaling ...	46120	1.38
Professional Sports Playing (not elsewhere classified)	93191	1.98
Psychiatric Hospitals	86120	2.94
Pubs, Taverns and Bars	57200	2.07
Pulp, Paper and Paperboard		
Manufacturing	23310	3.46
Pump and Compressor Manufacturing	28660	2.48
Radio Services	91210	1.24
Rail Transport	62000	6.41
Railway Equipment Manufacturing ...	28230	4.04
Real Estate Agents	77200	1.24
Recorded Media Manufacturing and Publishing	24300	1.38
Recorded Music Retailing	52350	1.38
Recreational Parks and Gardens ...	92390	1.98
Religious Organisations	96100	2.17
Residential Building Construction (not elsewhere classified)	41120	6.74
Residential Care Services (not elsewhere classified)	87220	2.99
Residential Property Operators (excluding construction)	77110	1.89
Retailing (not elsewhere classified)	52590	1.89
Retirement Village Operation ...	87210	2.99
Road and Bridge Construction ...	41210	5.62
Road Freight Transport	61100	4.01
Rock Lobster Fishing	04110	5.94
Roofing Services	42230	6.74
Rope, Cordage and Twine Manufacturing	22230	4.79
Rubber Product Manufacturing (not elsewhere classified)	25590	4.70
Rubber Tyre Manufacturing	25510	4.70
Salt Harvesting	14201	2.03
Salt, Cooking or Table, Manufacturing	21791	2.30
Scheduled Domestic Air Transport ...	64020	2.78
Scheduled International Air Transport	64010	2.78
Scientific Research	78100	1.82
Screen Printing	24121	2.20
Seafood Processing (other than on board vessels)	21730	4.71

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Seaweed, Shellfish and Other Seafood—		
Handgathering (not from a boat) ...	04192	2.89
Secondary Education	84220	1.28
Secretarial Services	78630	1.24
Security and Alarm System Installation	42341	2.86
Security and Investigative Services (except police)	78640	1.89
Services to Agriculture (not elsewhere classified)	02190	2.89
Services to Air Transport	66300	2.78
Services to Finance and Investment (not elsewhere classified)	75190	1.21
Services to Forestry (excluding tree cutting and felling)	03030	8.95
Services to Insurance	75200	1.21
Services to Printing	24130	2.20
Services to Road Transport (not elsewhere classified)	66190	4.01
Services to Sports (administration services only)	93125	1.98
Services to the Arts (not elsewhere classified)	92590	1.24
Services to Transport (not elsewhere classified)	66490	4.01
Services to Water Transport (not elsewhere classified)	66290	6.41
Sewerage and Drainage Services	37020	3.51
Shearing Services	02120	4.83
Sheep Farming	01240	2.87
Sheep-Beef Cattle Farming	01230	2.87
Sheet Metal Furniture Manufacturing	29220	2.48
Sheet Metal Product Manufacturing (not elsewhere classified)	27590	3.24
Shellfish and Paua Fishing (not from cultivated beds)	04191	5.94
Shipbuilding	28210	4.04
Shipping Agency Services (excluding handling of goods)	66291	1.24
Short Distance Bus Transport—Including Tramway	61220	2.78
Silver Ore Mining	13170	5.06
Site Preparation	42100	5.62
Sleepwear, Underwear and Infant Clothing Manufacturing	22430	2.78

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Smash Repairing	53230	2.37
Soap and Other Detergent Manufacturing	25450	2.03
Soft Drink, Cordial and Syrup Manufacturing	21810	3.15
Solid Paperboard Container Manufacturing	23320	2.20
Sound Recording Studios	92510	1.24
Special School Education	84240	1.28
Specialised Food Retailing (not elsewhere classified)	51290	2.51
Specialist Medical Services	86220	1.28
Sphagnum Moss Processing	02192	2.89
Spirit Manufacturing	21840	3.15
Sport and Camping Equipment Retailing	52410	1.38
Sports and Services to Sports (not elsewhere classified)	93190	1.98
Sports and Services to Sports—Boating, Yachting	93192	2.99
Sports and Services to Sports—Cricket	93194	2.99
Sports and Services to Sports—Cycling	93193	2.99
Sports and Services to Sports—Golf ...	93195	2.99
Sports and Services to Sports—Horse Riding	93196	2.99
Sports and Services to Sports—Motor Cycling	93197	2.99
Sports and Services to Sports—Motor Racing	93198	2.99
Sports and Services to Sports—Netball	93199	2.99
Sports and Services to Sports—Rugby	93180	2.99
Sports and Services to Sports—Rugby League	93181	2.99
Sports and Services to Sports—Skiing (snow)	93182	2.99
Sports and Services to Sports—Soccer	93183	2.99
Sports and Services to Sports—Softball, Baseball	93184	2.99
Sports and Services to Sports—Squash	93185	2.99
Sports and Services to Sports—Swimming	93186	2.99
Sports and Services to Sports—Tennis	93187	2.99
Sports and Services to Sports—Water Skiing	93188	2.99
Sports Grounds and Facilities (not elsewhere classified)	93120	1.98
Spring and Wire Product Manufacturing	27620	3.24

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Squid Jigging—Including Processing on Board	04140	5.94
Steel Pipe and Tube Manufacturing	27130	4.58
Stevedoring	66210	6.41
Stone Cutting, Dressing, Polishing or Shaping	26401	3.51
Stone Fruit Growing	01160	3.14
Storage (not elsewhere classified)	67090	4.01
Street Cleaning Services	96341	2.99
Structural Metal Product Manufacturing (not elsewhere classified)	27490	4.58
Structural Steel Erection Services	42240	6.74
Structural Steel Fabricating	27410	4.58
Sugar Manufacturing	21710	2.30
Superannuation Funds	74120	1.21
Supermarket and Grocery Stores	51100	2.51
Surgical Hospital—Only Day Surgery	86111	2.94
Surveying Services	78220	1.82
Synthetic Fibre Textile Manufacturing	22120	4.79
Synthetic Resin Manufacturing	25330	2.03
Takeaway Food Retailing	51250	2.51
Taxi and Other Road Passenger Transport	61230	2.78
Technical and Further Education	84320	1.28
Technical Services (not elsewhere classified)	78290	1.82
Telecommunication Line Construction and Maintenance	42321	2.86
Telecommunication Services	71200	1.94
Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	28420	1.38
Television Services	91220	1.24
Terrazzo Products	26351	3.51
Textile Finishing	22150	4.79
Textile Floor Covering Manufacturing	22220	4.79
Textile Product Manufacturing (not elsewhere classified)	22290	4.79
Textile Product Wholesaling	47210	1.38
Tiling and Carpeting Services	42430	5.15
Timber Resawing and Dressing	23130	4.46
Timber Wholesaling	45310	2.66
Tobacco Product Manufacturing	21900	2.30
Tobacco Product Wholesaling	47180	2.51
Toy and Game Retailing	52420	1.38

SCHEDULE—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$
Toy and Sporting Good Manufacturing	29420	2.48
Toy and Sporting Good Wholesaling ...	47930	1.38
Trailer and Caravan Dealing ...	53130	2.37
Transport (not elsewhere classified) ...	65090	4.01
Transport Equipment Manufacturing (not elsewhere classified)	28290	2.48
Travel Agency Services	66410	1.24
Tyre Retailing	53240	2.37
Vegetable Growing	01130	3.14
Veterinary Services	86400	1.82
Video Hire Outlets	95110	1.38
Waste Disposal Services	96340	4.16
Watch and Jewellery Retailing ...	52550	1.38
Water Supply	37010	3.51
Water Transport Terminals	66220	6.41
Wholesaling (not elsewhere classified)	47990	1.38
Wine Manufacturing	21830	3.15
Women's and Girls' Wear Manufacturing	22420	2.78
Wood Chipping	23120	4.46
Wood Product Manufacturing (not else- where classified)	23290	3.67
Wooden Furniture and Upholstered Seat Manufacturing	29210	2.48
Wooden Structural Component Manufac- turing	23230	3.67
Wool Scouring	22110	4.79
Wool Storage and Classing	45110	2.66
Wool Textile Manufacturing	22140	4.79
Wool Wholesaling	45111	1.38
Zoological and Botanic Gardens ...	92310	1.98

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 April 1997, amend the rates of premiums payable by employers and by earners who have earnings other than as an employee.

The minimum amount of earnings on which a premium is payable by earners who have earnings other than as an employee has increased for those 20 years of age or over from \$13,030 to \$13,211 per annum, and from \$10,425 to \$10,569 per annum for those under 20 years of age.

The maximum amount of earnings on which premiums are payable has increased from \$78,397 to \$79,466 per annum.

New classification units and associated rates of premium have been provided for the following activities:

- Contract Staff—Both Office and Non Office Based
- Petroleum and Natural Gas Drilling Services
- Services to Sports (administration services only)
- Sports and Services to Sports—Boating, Yachting
- Sports and Services to Sports—Cricket
- Sports and Services to Sports—Cycling
- Sports and Services to Sports—Golf
- Sports and Services to Sports—Horse Riding
- Sports and Services to Sports—Motor Cycling
- Sports and Services to Sports—Motor Racing
- Sports and Services to Sports—Netball
- Sports and Services to Sports—Rugby
- Sports and Services to Sports—Rugby League
- Sports and Services to Sports—Skiing (snow)
- Sports and Services to Sports—Soccer
- Sports and Services to Sports—Softball, Baseball
- Sports and Services to Sports—Squash
- Sports and Services to Sports—Swimming
- Sports and Services to Sports—Tennis
- Sports and Services to Sports—Water Skiing

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