



**ACCIDENT REHABILITATION AND COMPENSATION
INSURANCE (EMPLOYMENT PREMIUMS) REGULATIONS 1997**

MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 1st day of December 1997

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, makes the following regulations.

ANALYSIS

1. Title and commencement
2. Interpretation

Classification

3. Classification of employees and EOE's
4. Classification of employers engaged in 2 or more activities
5. Classification of employees and EOE's engaged in 2 or more activities
6. Power of Corporation to determine classification and rate

Premiums

7. Employment premium
8. Premium rates

9. Maximum earnings on which employment premium payable
10. Minimum premiums payable by EOE's working more than 30 hours a week

Experience Rating

11. Experience rating rates set out in Schedule
12. Revocation and saving

SCHEDULE

Classifications, Premiums and Experience Ratings

REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Accident Rehabilitation and Compensation Insurance (Employment Premiums) Regulations 1997.

(2) These regulations come into force on 1 April 1998.

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

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

“Classified” means classified for the purpose of calculating the premiums payable under section 101 or section 102 of the Act:

“Employment premium” means the basic premium payable by employers under section 101 of the Act, and by EOE’s under section 102 of the Act:

“EOE” means an earner who has earnings other than as an employee.

(2) In these regulations, “activity” means a business, industry, profession, trade, or undertaking of an employer or EOE. 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.

(3) Any term that is not defined in these regulations, but that is defined in the Act or in regulations made under the Act, has the meaning given to it by the Act or those regulations.

Classification

3. Classification of employees and EOE’s—(1) Employees must be classified in the classification unit set out in the Schedule that most accurately describes their employer’s activity.

(2) EOE’s must be classified in the classification unit set out in the Schedule that most accurately describes their activity.

(3) This regulation is subject to regulations 4 to 6.

4. Classification of employers engaged in 2 or more activities—(1) An employer that is engaged in 2 or more activities must classify all its employees in the classification unit for whichever of those activities attracts the highest premium under these regulations.

(2) Despite subclause (1), an employer may classify its employees in separate classification units for different activities if—

(a) The employer is engaged in 2 or more different activities; and

(b) Each of those activities provides services or products to external customers in such a way that each activity could, without adaptation, continue on its own without the other activities; and

(c) Accounting records are maintained by the employer to the satisfaction of the Corporation that—

(i) Demonstrate the separate management and operation of each activity; and

(ii) Allocate to each activity the earnings of employees engaged solely in that activity.

(3) If an employer that satisfies the requirements of subclause (2) chooses to classify its employees in separate classification units for different activities, then each employee must be classified in the classification unit that relates to the activity that the employee is recorded as being engaged in.

(4) If an employer that satisfies the requirements of subclause (2) chooses not to classify its employees in separate classification units for different activities, then subclause (1) applies.

5. Classification of employees and EOE's engaged in 2 or more activities—(1) An employee or EOE who is engaged in 2 or more activities must be classified in the classification unit for whichever of those activities attracts the highest premium rate under these regulations.

(2) If a particular activity accounts for 5% or less of an employee's or EOE's earnings for the 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 to satisfy the Corporation that the apportionment of total earnings is correct.

6. Power of Corporation to determine classification and rate—

(1) If there is no classification unit set out in the Schedule that describes the activity of an employer or EOE, then the employer or EOE, or a representative of the employer or EOE, may apply to the Corporation for a determination of a classification unit.

(2) The Corporation must then determine—

(a) A classification unit for that activity, which is to apply to all employers and EOE's involved in that activity; and

(b) A premium rate for that classification unit.

(3) If an employer or EOE is uncertain which, if any, classification unit applies to the activity of the employer or EOE, or if the Corporation disagrees with the classification that the employer or EOE has adopted, the Corporation may—

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

(b) Determine, under subclause (2), a classification unit and premium rate for that activity.

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

Premiums

7. Employment premium—(1) The employment premium payable by employers and EOE's must be paid at the premium rate that applies to the classification unit in which the employer or EOE is classified under these regulations.

(2) Goods and services tax is payable on employment premiums.

8. Premium rates—(1) The premium rate for each classification unit (other than a new classification unit determined under regulation 6) is set out in the Schedule.

(2) Premium rates, whether set out in the Schedule or determined under regulation 6, are expressed—

(a) As dollars per \$100 of earnings; and

(b) Exclusive of goods and services tax.

9. Maximum earnings on which employment premium payable—The maximum amount of earnings on which an employment premium is payable by—

- (a) An employer in respect of any one employee; or
 - (b) An EOE—
- is \$79,466 per annum.

10. Minimum premiums payable by EOE's working more than 30 hours a week—(1) An EOE who—

- (a) Works, whether as an employee or not, for more than an average of 30 hours a week; and
 - (b) Earns less than the specified amount—
- must pay an employment premium of the specified amount less any earnings as an employee, multiplied by the premium rate for the classification unit that the EOE is classified in under these regulations.
- (2) The specified amount is,—
 - (a) In the case of an EOE who is aged 20 or over on the last day of the income year, \$13,211;
 - (b) In the case of an EOE who is under the age of 20 on the last day of the income year, \$10,569.

Experience Rating

11. Experience rating rates set out in Schedule—(1) The Schedule sets out, for each classification unit, an experience rating rate, which is item f in the formula described in regulation 5C(5) of the Accident Rehabilitation and Compensation Insurance (Experience Rating) Regulations 1993.

(2) The experience rating rates apply to employers in accordance with the Accident Rehabilitation and Compensation Insurance (Experience Rating) Regulations 1993.

12. Revocation and saving—(1) The Accident Rehabilitation and Compensation Insurance (Employment Premiums) Regulations 1996* are revoked.

(2) Despite subclause (1), the Accident Rehabilitation and Compensation Insurance (Employment Premiums) Regulations 1996 continue to apply in respect of the period commencing on 1 April 1997 and ending on 31 March 1998, as if those regulations had not been revoked.

SCHEDULE Regs 3 (1), 8 (1), 11 (1)
CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Accommodation	57100	1.96	0.40
Accounting Services	78420	1.11	0.17
Advertising Services	78510	1.11	0.17
Aerial Agricultural Services	02130	6.04	1.71
Aged Care	86130	3.74	0.89
Agricultural Machinery Manufacturing	28610	3.31	0.76
Air Conditioning and Heating Services	42330	2.31	0.49
Aircraft Manufacturing and Repair	28240	2.16	0.45
Alumina Production	27210	4.01	0.95
Aluminium Rolling, Drawing, Extruding	27310	2.65	0.59
Aluminium Smelting	27220	4.01	0.95
Ambulance Services	86330	1.19	0.19
Ammunition Manufacturing	27691	2.65	0.59
Animal or Pet Boarding	02191	2.61	0.58
Antique and Used Good Retailing	52520	1.69	0.33
Apple and Pear Growing	01150	2.66	0.59
Aquaculture	04200	2.80	0.63
Architectural Aluminium Product Manufacturing	27420	2.65	0.59
Architectural Services	78210	1.11	0.17
Art Pottery Manufacturing	26291	2.88	0.80
Artificial Joints, Eyes, and Limbs	28321	1.19	0.19
Automotive Component Manufacturing (not elsewhere classified)	28190	2.16	0.45
Automotive Electrical and Instrument Manufacturing	28130	2.16	0.45
Automotive Electrical Services	53220	1.94	0.39
Automotive Fuel Retailing	53210	1.94	0.39
Automotive Repair and Services (not elsewhere classified)	53290	1.94	0.39
Bacon, Ham, and Smallgood Manufacturing	21130	5.39	1.32
Bank Operation	73210	1.19	0.19
Basic Iron and Steel Manufacturing	27110	4.01	0.95
Basic Non-Ferrous Metal Manufacturing (not elsewhere classified)	27290	4.01	0.95
Battery Manufacturing	28530	3.31	0.76
Beef Cattle Farming	01250	2.61	0.58
Beer and Malt Manufacturing	21820	2.58	0.57
Biscuit Manufacturing	21630	3.48	0.81
Blinds Installation or Repair Service	42591	1.69	0.33
Blood Bank Operation	86391	1.19	0.19
Boatbuilding	28220	3.31	0.76
Book and Magazine Wholesaling	47940	1.19	0.19
Book and Other Publishing (excluding Printing)	24231	1.11	0.17
Book and Other Publishing (including Printing)	24230	2.06	0.43
Bread and Cake Retailing	51240	2.32	0.50
Bread Manufacturing	21610	3.48	0.81
Bricklaying Services	42220	5.88	1.45
Building Societies	73220	1.19	0.19
Building Supplies Wholesaling (not elsewhere classified)	45390	1.69	0.33
Business Administrative Services	78540	1.11	0.17
Business and Professional Associations	96210	1.11	0.17
Business Machine Wholesaling (not elsewhere classified)	46140	1.19	0.19

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Business Management Services	78550	1.11	0.17
Business Services (not elsewhere classified)	78690	1.39	0.25
Cafes and Restaurants	57300	1.96	0.40
Cake and Pastry Manufacturing (non-retail)	21620	3.48	0.81
Car Retailing	53110	1.94	0.39
Car Wholesaling	46210	1.94	0.39
Cardigan and Pullover Manufacturing	22320	1.19	0.19
Carpentry Services	42420	5.88	1.45
Casings Manufacturing	21114	5.39	1.32
Casinos Operation	93220	1.96	0.40
Cement and Lime Manufacturing	26310	3.45	0.80
Central Bank Operation	73100	1.19	0.19
Central Government Operation—including Crown Entities and Commissions (not elsewhere classified)	81110	2.05	0.42
Ceramic Product Manufacturing	26220	3.45	0.80
Ceramic Product Manufacturing (not elsewhere classified)	26290	3.45	0.80
Ceramic Tile and Pipe Manufacturing	26230	3.45	0.80
Cereal Food and Baking Mix Manufacturing	21520	3.48	0.81
Cereal Grain Wholesaling	45120	2.32	0.50
Chemical Product Manufacturing (not elsewhere classified)	25490	1.78	0.35
Chemical Wholesaling	45230	1.19	0.19
Child Care Services	87100	1.04	0.15
Chiropractic Services	86360	1.19	0.19
Clay Brick Manufacturing	26210	3.45	0.80
Cleaning Services	78660	3.92	0.98
Clothing Manufacturing (not elsewhere classified)	22490	2.67	0.59
Clothing Retailing	52210	1.19	0.19
Clothing Wholesaling	47220	1.19	0.19
Clubs (Hospitality)	57400	1.96	0.40
Coal Mining—Opencast	11010	4.67	1.13
Coal Mining—Underground	11011	4.67	1.13
Coastal Water Transport	63020	3.58	0.84
Combined Primary and Secondary Education	84230	1.04	0.15
Commercial Art and Display Services	78520	1.11	0.17
Commercial Property Operators and Developers (excluding Construction)	77120	2.36	0.74
Commercial Space Heating and Cooling Equipment Manufacturing	28670	2.16	0.45
Commercial Vehicle Wholesaling	46220	1.94	0.39
Community and Non-Residential Care Services (not elsewhere classified)	87290	1.19	0.19
Community Health Centre Operation	86340	1.19	0.19
Computer and Business Machine Manufacturing	28410	1.19	0.19
Computer Consultancy Services	78340	1.11	0.17
Computer Maintenance Services	78330	1.11	0.17
Computer Wholesaling	46130	1.19	0.19
Concrete Pipe and Box Culvert Manufacturing	26340	3.45	0.80
Concrete Product Manufacturing (not elsewhere classified)	26350	3.45	0.80
Concrete Slurry Manufacturing	26330	3.45	0.80
Concreting Services	42210	5.88	1.45

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Confectionery and Soft Drink Wholesaling	47160	2.32	0.50
Confectionery Manufacturing	21720	3.48	0.81
Construction Material Mining (not elsewhere classified)	14190	4.67	1.13
Construction Services (not elsewhere classified)	42590	5.88	1.45
Consulting Engineering Services	78230	1.39	0.25
Contract Labour Hire—both office and non-office based	78622	1.69	0.33
Contract Labour Hire—non-office based	78621	5.88	1.45
Contract Packing Services (not elsewhere classified)	78670	2.16	0.45
Contract Staff—office based workers only	78620	1.11	0.17
Copper, Silver, Lead and Zinc Smelting, Refining	27230	4.01	0.95
Corrective Centres	96320	2.41	0.52
Corrugated Paperboard Container Manufacturing	23330	2.06	0.43
Cosmetic and Toiletry Preparation Manufacturing	25460	1.78	0.35
Cotton Textile Manufacturing	22130	5.73	1.41
Counselling Services (not elsewhere classified)	87291	1.19	0.19
Courier Services	71120	3.58	1.04
Creative Arts	92420	1.11	0.17
Credit Union Operation	73230	1.19	0.19
Crop and Plant Growing (not elsewhere classified)	01690	2.66	0.59
Customs Agency Services	66440	1.11	0.17
Cut Flower and Flower Seed Growing	01120	2.66	0.59
Dairy Cattle Farming	01300	2.61	0.58
Dairy Produce Wholesaling	47130	2.32	0.50
Dairy Product Manufacturing (not elsewhere classified)	21290	2.58	0.57
Data Processing Services	78310	1.11	0.17
Deer Farming	01530	2.61	0.58
Defence	82000	2.41	0.52
Dental Insurance Provision	75210	1.19	0.19
Dental Services	86230	1.19	0.19
Dentures Fabrication	28322	1.19	0.19
Department Stores	52100	1.19	0.19
Deposit Taking Financiers (not elsewhere classified)	73290	1.19	0.19
Domestic Appliance Retailing	52340	1.69	0.33
Domestic Hardware and Houseware Retailing	52330	1.69	0.33
Electric Cable and Wire Manufacturing	28520	3.31	0.76
Electric Light Manufacturing	28540	2.16	0.45
Electric Sign Manufacturing	28541	2.16	0.45
Electrical and Electronic Equipment Wholesaling (not elsewhere classified)	46150	1.19	0.19
Electrical Equipment Manufacturing (not elsewhere classified)	28590	2.16	0.45
Electrical Services	42320	2.31	0.49
Electricity Distribution and Supply	36101	2.98	0.68
Electricity Generation	36100	2.98	0.68
Electronic Equipment Manufacturing (not elsewhere classified)	28490	2.16	0.45
Employment Placement Services	78610	1.11	0.17
Explosive Manufacturing	25410	1.78	0.35
Fabric and Other Soft Good Retailing	52230	1.19	0.19

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Fabricated Metal Product Manufacturing (not elsewhere classified)	27690	2.65	0.59
Fabricated Wood Manufacturing	23220	3.05	0.69
Farm and Construction Machinery Wholesaling	46110	1.94	0.39
Farm Produce and Supplies Wholesaling (not elsewhere classified)	45190	1.69	0.33
Fellmongery	22612	5.10	1.25
Fertiliser Manufacturing	25310	1.78	0.35
Film and Video Distribution	91120	1.11	0.17
Film and Video Production	91110	1.11	0.17
Financial Asset Broking Services	75110	1.19	0.19
Financial Asset Investors	73400	1.19	0.19
Fire Brigade Services	96330	3.74	1.69
Fire Sprinklers, Installation	42340	4.23	1.01
Fish Wholesaling	47140	3.33	1.32
Fishing, Finfish Trawling (including Processing on Board)	04130	5.15	1.26
Floor Covering Retailing	52320	1.69	0.33
Floor Covering Wholesaling	47330	1.69	0.33
Flour Mill Product Manufacturing	21510	3.48	0.81
Flower Retailing	52540	2.32	0.50
Food Manufacturing (not elsewhere classified)	21790	2.08	0.43
Food Processing Machinery Manufacturing	28630	2.16	0.45
Footwear Manufacturing	22500	2.67	0.59
Footwear Retailing	52220	1.19	0.19
Footwear Wholesaling	47230	1.19	0.19
Foreign Government Representation	81300	2.05	0.42
Forest Nursery, Operation or Service	03031	2.66	0.59
Forest Products, Gathering	03021	2.80	0.63
Forestry	03010	8.22	2.09
Freight Forwarding—Air	66430	2.34	0.50
Freight Forwarding—Road, Rail, and Sea Transport	66420	3.58	0.84
Fresh Meat, Fish, and Poultry Retailing	51210	3.33	1.32
Fruit and Vegetable Processing	21300	3.48	0.81
Fruit and Vegetable Retailing	51220	2.32	0.50
Fruit and Vegetable Wholesaling	47150	2.32	0.50
Fruit Growing (not elsewhere classified)	01190	2.66	0.59
Funeral Directors, Crematoria and Cemeteries	95240	1.19	0.19
Furniture Manufacturing (not elsewhere classified)	29290	2.16	0.45
Furniture Retailing	52310	1.69	0.33
Furniture Wholesaling	47320	1.69	0.33
Gambling Services (not elsewhere classified)	93290	1.11	0.17
Garden Equipment Retailing	52530	1.69	0.33
Gardening Services	95250	4.23	1.01
Gas Supply	36200	2.98	0.68
General Insurance	74220	1.19	0.19
General Practice Medical Services	86210	1.19	0.19
Glass and Glass Product Manufacturing	26100	3.45	0.80
Glazing Services	42450	4.23	1.01
Gold Mining—Opencast	13140	4.67	1.13
Gold Mining—Underground	13141	4.67	1.13
Grain Growing	01210	2.66	0.59
Grain Storage	67010	3.58	0.84

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Grain-Sheep and Grain-Beef Cattle Farming	01220	2.61	0.58
Grape Growing	01140	2.66	0.59
Gravel and Sand Quarrying	14110	4.67	1.13
Grocery Wholesaling (not elsewhere classified)	47190	2.32	0.50
Guiding Service Operation, Outdoor Pursuits	92391	1.68	0.32
Hairdressing and Beauty Salons	95260	2.16	0.45
Hand Tool and General Hardware Manufacturing	27610	2.65	0.59
Health Insurance	74210	1.19	0.19
Health Services (not elsewhere classified)	86390	1.19	0.19
Hearing Aids Manufacturing	28491	1.19	0.19
Higher Education	84310	1.04	0.15
Horse and Dog Racing	93110	3.74	1.27
Horse Farming	01520	5.20	1.27
Horse or Dog Racing Club Operations	93111	1.68	0.32
Hosiery Manufacturing	22310	2.67	0.59
Hospitals (except Psychiatric and Continuing Care Geriatric)	86110	2.55	0.56
House Construction	41110	5.88	1.45
Household Appliance Manufacturing	28510	2.16	0.45
Household Appliance Wholesaling	47310	1.69	0.33
Household Equipment Repair Services (not elsewhere classified)	52690	1.69	0.33
Household Equipment Repair Services (Electrical)	52610	1.69	0.33
Household Good Wholesaling (not elsewhere classified)	47390	1.69	0.33
Hunting and Trapping	02200	6.04	1.71
Ice Cream Manufacturing	21220	2.58	0.57
Industrial Gas Manufacturing	25320	1.78	0.35
Industrial Machinery and Equipment Manufacturing (not elsewhere classified)	28690	2.16	0.45
Information Storage and Retrieval Services	78320	1.11	0.17
Ink Manufacturing	25470	1.78	0.35
Inland Water Transport	63030	3.58	0.84
Inorganic Industrial Chemical Manufacturing (not elsewhere classified)	25350	1.78	0.35
Interest Groups (not elsewhere classified)	96290	1.11	0.17
International Sea Transport	63010	3.58	0.84
Iron and Steel Casting and Forging	27120	4.01	0.95
Iron Sands Mining	13110	4.67	1.13
Jewellery and Silverware Manufacturing	29410	1.19	0.19
Jewellery and Watch Wholesaling	47920	1.19	0.19
Justice	81200	2.05	0.42
Juvenile Detention Centre Operation	87221	2.41	0.52
Kiwi Fruit Growing	01170	2.66	0.59
Knitting Mill Product Manufacturing (not elsewhere classified)	22390	2.67	0.59
Labour Associations Operation	96220	1.11	0.17
Landscaping Services	42510	4.23	1.01
Laundries and Dry-Cleaners	95210	2.32	0.50
Leather and Leather Substitute Product Manufacturing	22620	2.67	0.59
Leather Tanning and Fur Dressing (excluding Fellmongery)	22611	5.10	1.25
Legal Services	78410	1.11	0.17

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Libraries	92100	1.11	0.17
Life Insurance	74110	1.19	0.19
Lifting and Material Handling Equipment			
Manufacturing	28650	2.16	0.45
Line Fishing (including Processing on Board)	04150	5.15	1.26
Liquor Retailing	51230	2.32	0.50
Liquor Wholesaling	47170	2.32	0.50
Livestock Farming (not elsewhere classified)	01590	2.61	0.58
Local Government Operation (not elsewhere classified)	81130	2.32	0.50
Log Sawmilling	23110	3.87	0.91
Logging	03020	8.22	2.09
Long Distance Bus Transport	61210	2.34	0.50
Lotteries Operation	93210	1.11	0.17
Machine Tool and Part Manufacturing	28640	2.16	0.45
Machinery and Equipment Wholesaling (not elsewhere classified)	46190	1.19	0.19
Made-Up Textile Product Manufacturing	22210	2.67	0.59
Manufacturing (not elsewhere classified)	29490	2.16	0.45
Marine Equipment Retailing	52450	1.94	0.39
Market Research Services	78530	1.11	0.17
Massage Therapy Service	86351	1.19	0.19
Mattress Manufacturing (except Rubber)	29230	2.16	0.45
Meat Inspection Services	21111	1.39	0.25
Meat Processing	21110	8.34	2.12
Meat Wholesaling	47110	3.33	1.32
Medical and Surgical Equipment Manufacturing	28320	1.19	0.19
Medicinal and Pharmaceutical Product Manufacturing	25430	1.78	0.35
Men's and Boys' Wear Manufacturing	22410	2.67	0.59
Metal and Mineral Wholesaling	45220	2.65	0.59
Metal Coating and Finishing	27640	2.65	0.59
Metal Container Manufacturing	27510	2.65	0.59
Metal Ore Mining (not elsewhere classified)	13190	4.67	1.13
Milk and Cream Processing	21210	2.58	0.57
Milk Vending (Home Delivery Service)	51260	3.33	0.84
Mineral Exploration (Own Account)	15130	4.67	1.13
Mineral Exploration Services	15140	4.67	1.13
Mineral Sand Mining	13150	4.67	1.13
Mining (not elsewhere classified)	14200	4.67	1.13
Mining and Construction Machinery Manufacturing	28620	3.31	0.76
Money Market Dealers	73240	1.19	0.19
Motion Picture Exhibition	91130	1.11	0.17
Motor Cycle Dealing	53120	1.94	0.39
Motor Vehicle Body Manufacturing	28120	3.31	0.76
Motor Vehicle Dismantling and Used Part Dealing	46240	1.94	0.39
Motor Vehicle Hiring	77410	1.19	0.19
Motor Vehicle Manufacturing	28110	2.16	0.45
Motor Vehicle New Part Dealing	46230	1.94	0.39
Museums	92200	1.11	0.17
Music and Theatre Productions	92410	1.11	0.17
Newspaper Publishing (excluding Printing)	24211	1.11	0.17
Newspaper Publishing (including Printing)	24210	2.06	0.43

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Newspaper, Book, and Stationery Retailing	52430	1.19	0.19
Non-Building Construction and Heavy Machinery Installation (not elsewhere classified)	41220	4.31	1.03
Non-Ferrous Metal Casting	27330	4.01	0.95
Non-Ferrous Metal Rolling, Drawing, Extruding (not elsewhere classified)	27320	4.01	0.95
Non-Ferrous Pipe Fitting Manufacturing	27650	2.65	0.59
Non-Financial Asset Investors	77300	2.36	0.74
Non-Metallic Mineral Product Manufacturing (not elsewhere classified)	26400	3.45	0.80
Non-Residential Building Construction	41130	5.88	1.45
Non-Scheduled Air Transport	64030	2.34	0.50
Nursing Bureau	86131	1.19	0.19
Nut, Bolt, Screw, and Rivet Manufacturing	27630	2.65	0.59
Office Equipment and Fittings Hiring	77431	1.11	0.17
Oil and Fat Manufacturing	21400	2.08	0.43
Oil and Gas Extraction	12000	1.78	0.35
Optometry and Optical Dispensing	86320	1.19	0.19
Organic Industrial Chemical Manufacturing (not elsewhere classified)	25340	1.78	0.35
Other Education	84400	1.04	0.15
Other Financiers	73300	1.19	0.19
Other Mining Services	15200	4.67	1.13
Other Periodical Publishing (excluding Printing)	24221	1.11	0.17
Other Periodical Publishing (including Printing)	24220	2.06	0.43
Other Recreation Services	93300	1.68	0.32
Other Transport Equipment Leasing	77420	1.94	0.39
Paint Manufacturing	25420	1.78	0.35
Painting and Decorating Services	42440	4.23	1.01
Paper Bag and Sack Manufacturing	23340	2.06	0.43
Paper Product Manufacturing (not elsewhere classified)	23390	2.06	0.43
Paper Product Wholesaling	47950	1.19	0.19
Paper Stationery Manufacturing	24110	2.06	0.43
Parking Services	66110	2.16	0.45
Parole or Probationary Service	87292	2.41	0.52
Pathology Services	86310	1.19	0.19
Performing Arts Venues	92520	1.11	0.17
Personal and Household Goods Hiring (not elsewhere classified)	95190	1.19	0.19
Personal Services (not elsewhere classified)	95290	2.16	0.45
Pest Control Service (Forestry; except Aerial or Wild Animal Control)	03032	2.80	0.63
Pest Control Services	78650	2.71	0.63
Pesticide Manufacturing	25440	1.78	0.35
Petroleum and Coal Product Manufacturing (not elsewhere classified)	25200	1.78	0.35
Petroleum and Natural Gas Drilling Services	15121	4.31	1.03
Petroleum and Natural Gas Exploration	15110	1.78	0.35
Petroleum and Natural Gas Exploration Services	15120	1.78	0.35
Petroleum Product Wholesaling	45210	1.78	0.35
Petroleum Refining	25100	1.78	0.35
Pharmaceutical and Toiletry Wholesaling	47960	1.19	0.19
Pharmaceutical, Cosmetic, and Toiletry Retailing	52510	1.19	0.19

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Photographic and Optical Good Manufacturing	28310	1.19	0.19
Photographic Equipment Retailing	52440	1.19	0.19
Photographic Equipment Wholesaling	47910	1.19	0.19
Photographic Film Processing	95220	1.19	0.19
Photographic Studios	95230	1.11	0.17
Physiotherapy Services	86350	1.19	0.19
Pig Farming	01510	2.61	0.58
Pipeline Transport	65010	3.58	0.84
Plant and Equipment Hiring or Leasing without operators (excluding Office Machinery or Equipment)	77430	1.94	0.39
Plant Nurseries	01110	2.66	0.59
Plaster Product Manufacturing	26320	3.45	0.80
Plastering and Ceiling Services	42410	4.23	1.01
Plastic Bag and Film Manufacturing	25630	2.21	0.47
Plastic Blow-Moulded Product Manufacturing	25610	2.21	0.47
Plastic Extruded Product Manufacturing	25620	2.21	0.47
Plastic Foam Product Manufacturing	25650	2.21	0.47
Plastic Injection-Moulded Product Manufacturing	25660	2.21	0.47
Plastic Product Rigid Fibre Reinforced Manufacturing	25640	2.21	0.47
Plumbing Services	42310	4.23	1.01
Plywood and Veneer Manufacturing	23210	3.05	0.69
Police Services	96310	2.41	0.52
Port Operators	66230	8.01	2.45
Postal Services	71110	3.58	1.04
Poultry and Smallgood Wholesaling	47120	3.33	1.32
Poultry Farming (Eggs)	01420	2.61	0.58
Poultry Farming (Meat)	01410	2.61	0.58
Poultry Processing	21120	5.39	1.32
Prawn Fishing	04120	5.15	1.26
Prefabricated Building Manufacturing (not elsewhere classified)	29190	3.05	0.69
Prefabricated Metal Building Manufacturing	29110	2.65	0.59
Prepared Animal and Bird Feed Manufacturing	21740	3.48	0.81
Preschool Education	84100	1.04	0.15
Primary Education	84210	1.04	0.15
Printing	24120	2.06	0.43
Private Households Employing Staff	97000	2.16	0.45
Professional and Scientific Equipment Manufacturing (not elsewhere classified)	28390	1.19	0.19
Professional Equipment Wholesaling	46120	1.19	0.19
Professional Sports Playing (not elsewhere classified)	93191	1.68	0.32
Psychiatric Hospitals	86120	2.55	0.56
Pubs, Taverns, and Bars	57200	1.96	0.40
Pulp, Paper, and Paperboard Manufacturing	23310	3.87	0.91
Pump and Compressor Manufacturing	28660	2.16	0.45
Radio Services	91210	1.11	0.17
Rail Transport	62000	8.01	5.86
Railway Equipment Manufacturing	28230	3.31	0.76
Real Estate Agents	77200	1.11	0.17
Recorded Media Manufacturing and Publishing	24300	1.19	0.19
Recorded Music Retailing	52350	1.19	0.19

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Recreational Parks and Gardens	92390	1.68	0.32
Religious Organisations	96100	2.16	0.45
Residential Building Construction (not elsewhere classified)	41120	5.88	1.45
Residential Care Services (not elsewhere classified)	87220	3.74	0.89
Residential Property Operators (excluding Construction)	77110	2.36	0.74
Retail Postal Services	71111	1.19	0.19
Retailing (not elsewhere classified)	52590	1.69	0.33
Retirement Village Operation	87210	3.74	0.89
Road and Bridge Construction	41210	4.31	1.03
Road Freight Transport	61100	3.58	0.84
Rock Lobster Fishing	04110	5.15	1.26
Roofing Services	42230	5.88	1.45
Rope, Cordage, and Twine Manufacturing	22230	5.73	1.41
Rubber Product Manufacturing (not elsewhere classified)	25590	5.10	1.25
Rubber Tyre Manufacturing	25510	5.10	1.25
Salt Harvesting	14201	1.78	0.35
Salt, Cooking or Table, Manufacturing	21791	2.08	0.43
Scheduled Domestic Air Transport	64020	2.34	0.50
Scheduled International Air Transport	64010	2.34	0.50
Scientific Research	78100	1.39	0.25
Screen Printing	24121	2.06	0.43
Seafood Processing (other than on Board Vessels)	21730	5.39	1.32
Seaweed, Shellfish and Other Seafood, Handgathering (not from a Boat)	04192	2.80	0.63
Secondary Education	84220	1.04	0.15
Secretarial Services	78630	1.11	0.17
Security and Alarm System Installation	42341	2.31	0.49
Security and Investigative Services (except Police)	78640	2.36	0.52
Services to Agriculture (not elsewhere classified)	02190	2.80	0.63
Services to Air Transport	66300	2.34	0.50
Services to Finance and Investment (not elsewhere classified)	75190	1.19	0.19
Services to Forestry (excluding Tree Cutting and Felling)	03030	6.81	1.71
Services to Insurance	75200	1.19	0.19
Services to Printing	24130	2.06	0.43
Services to Road Transport (not elsewhere classified)	66190	3.58	0.84
Services to Sports (Administration only)	93125	1.68	0.32
Services to the Arts (not elsewhere classified)	92590	1.11	0.17
Services to Transport (not elsewhere classified)	66490	3.58	0.84
Services to Water Transport (not elsewhere classified)	66290	8.01	2.45
Sewerage and Drainage Services	37020	2.98	0.68
Shearing Services	02120	6.04	1.71
Sheep Farming	01240	2.61	0.58
Sheep-Beef Cattle Farming	01230	2.61	0.58
Sheet Metal Furniture Manufacturing	29220	2.16	0.45
Sheet Metal Product Manufacturing (not elsewhere classified)	27590	2.65	0.59

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Shellfish and Paua Fishing (not from Cultivated Beds)	04191	5.15	1.26
Shipbuilding	28210	3.31	0.76
Shipping Agency Services (excluding Handling of Goods)	66291	1.11	0.17
Short Distance Bus Transport (including Tramway)	61220	2.34	0.50
Silver Ore Mining	13170	4.67	1.13
Site Preparation and Heavy Plant Hiring (with Operators)	42100	4.31	1.03
Sleepwear, Underwear, and Infant Clothing Manufacturing	22430	2.67	0.59
Smash Repairing	53230	1.94	0.39
Soap and Other Detergent Manufacturing	25450	1.78	0.35
Soft Drink, Cordial and Syrup Manufacturing	21810	2.58	0.57
Solid Paperboard Container Manufacturing	23320	2.06	0.43
Sound Recording Studios	92510	1.11	0.17
Special School Education	84240	1.04	0.15
Specialised Food Retailing (not elsewhere classified)	51290	2.32	0.50
Specialist Medical Services	86220	1.19	0.19
Sphagnum Moss Processing	02192	2.80	0.63
Spirit Manufacturing	21840	2.58	0.57
Sport and Camping Equipment Retailing	52410	1.19	0.19
Sports and Services to Sports (not elsewhere classified)	93190	1.68	0.32
Sports and Services to Sports - Boating/Yachting	93192	3.74	1.27
Sports and Services to Sports - Cricket	93194	3.74	1.27
Sports and Services to Sports - Cycling	93193	3.74	1.27
Sports and Services to Sports - Golf	93195	3.74	1.27
Sports and Services to Sports - Horse Riding	93196	3.74	1.27
Sports and Services to Sports - Motor Cycling	93197	3.74	1.27
Sports and Services to Sports - Motor Racing	93198	3.74	1.27
Sports and Services to Sports - Netball	93199	3.74	1.27
Sports and Services to Sports - Rugby	93180	3.74	1.27
Sports and Services to Sports - Rugby League	93181	3.74	1.27
Sports and Services to Sports - Skiing (Snow)	93182	3.74	1.27
Sports and Services to Sports - Soccer	93183	3.74	1.27
Sports and Services to Sports - Softball, Baseball	93184	3.74	1.27
Sports and Services to Sports - Squash	93185	3.74	1.27
Sports and Services to Sports - Swimming	93186	3.74	1.27
Sports and Services to Sports - Tennis	93187	3.74	1.27
Sports and Services to Sports - Water Skiing	93188	3.74	1.27
Sports Grounds and Facilities (not elsewhere classified)	93120	1.68	0.32
Spring and Wire Product Manufacturing	27620	2.65	0.59
Squid Jigging (including Processing on Board)	04140	5.15	1.26
Steel Pipe and Tube Manufacturing	27130	4.01	0.95
Stevedoring	66210	8.01	2.45
Stone Cutting, Dressing, Polishing, or Shaping	26401	3.45	0.80
Stone Fruit Growing	01160	2.66	0.59
Storage (not elsewhere classified)	67090	3.58	0.84
Street Cleaning Services	96341	3.74	0.93
Structural Metal Product Manufacturing (not elsewhere classified)	27490	4.01	0.95

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Structural Steel Erection Services	42240	5.88	1.45
Structural Steel Fabricating	27410	4.01	0.95
Sugar Manufacturing	21710	2.08	0.43
Superannuation Funds	74120	1.19	0.19
Supermarket and Grocery Stores	51100	2.32	0.50
Surgical Hospital (Day Surgery only)	86111	2.55	0.56
Surveying Services	78220	1.39	0.25
Synthetic Fibre Textile Manufacturing	22120	5.73	1.41
Synthetic Resin Manufacturing	25330	1.78	0.35
Takeaway Food Retailing	51250	1.96	0.40
Taxi and Other Road Passenger Transport	61230	2.34	0.50
Technical and Further Education	84320	1.04	0.15
Technical Services (not elsewhere classified)	78290	1.39	0.25
Telecommunication Line Construction and Maintenance	42321	2.31	0.49
Telecommunication Services	71200	1.80	0.36
Telecommunication, Broadcasting, and Transceiving Equipment Manufacturing	28420	1.19	0.19
Television Services	91220	1.11	0.17
Terrazzo Products	26351	3.45	0.80
Textile Finishing	22150	5.73	1.41
Textile Floor Covering Manufacturing	22220	5.73	1.41
Textile Product Manufacturing (not elsewhere classified)	22290	5.73	1.41
Textile Product Wholesaling	47210	1.19	0.19
Tiling and Carpeting Services	42430	4.23	1.01
Timber Resawing and Dressing	23130	3.87	0.91
Timber Wholesaling	45310	3.33	0.91
Tobacco Product Manufacturing	21900	2.08	0.43
Tobacco Product Wholesaling	47180	2.32	0.50
Toy and Game Retailing	52420	1.19	0.19
Toy and Sporting Good Manufacturing	29420	2.16	0.45
Toy and Sporting Good Wholesaling	47930	1.19	0.19
Trailer and Caravan Dealing	53130	1.94	0.39
Transport (not elsewhere classified)	65090	3.58	0.84
Transport Equipment Manufacturing (not elsewhere classified)	28290	2.16	0.45
Travel Agency Services	66410	1.11	0.17
Tyre Retailing	53240	1.94	0.39
Vegetable Growing	01130	2.66	0.59
Veterinary Services	86400	1.39	0.25
Video Hire Outlets	95110	1.19	0.19
Waste Disposal Services	96340	3.92	0.93
Watch and Jewellery Retailing	52550	1.19	0.19
Water Supply	37010	2.98	0.68
Water Transport Terminals	66220	8.01	2.45
Wholesaling (not elsewhere classified)	47990	1.19	0.19
Wine Manufacturing	21830	2.58	0.57
Women's and Girls' Wear Manufacturing	22420	2.67	0.59
Wood Chipping	23120	3.87	0.91
Wood Product Manufacturing (not elsewhere classified)	23290	3.05	0.69
Wooden Furniture and Upholstered Seat Manufacturing	29210	2.16	0.45

SCHEDULE—*continued*

CLASSIFICATIONS, PREMIUMS AND EXPERIENCE RATINGS—*continued*

Classification Unit	Classification Unit Number	Rate of Premium Per \$100 of Earnings \$	Experience Rating Rate Per \$100 of Earnings \$
Wooden Structural Component Manufacturing	23230	3.05	0.69
Wool Scouring	22110	5.10	1.25
Wool Storage and Classing	45110	2.80	0.63
Wool Textile Manufacturing	22140	5.73	1.41
Wool Wholesaling	45111	1.19	0.19
Zoological and Botanic Gardens	92310	1.68	0.32

DIANE WILDERSPIN,
Acting for 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 1998, replace the Accident Rehabilitation and Compensation Insurance (Employment Premiums) Regulations 1996.

The substantive changes are:

- The premium rates payable in respect of each classification unit, as set out in the Schedule, have been amended. Some have been increased and some decreased.
- The experience rating rates, referred to in the Accident Rehabilitation and Compensation Insurance (Experience Rating) Regulations 1993, have been included in the Schedule. These rates are used to determine whether an employer must pay a premium loading or receive a premium discount, which depends on the employer's individual accident record.
- The Corporation's power to determine, for a particular employer or earner who has earnings other than as an employee, which of the classification units listed in the Schedule is the appropriate one, is made explicit.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 4 December 1997.

These regulations are administered in the Accident Rehabilitation and Compensation Insurance Corporation.