

**Reprint
as at 1 April 2013**



**Accident Compensation
(Experience Rating) Amendment
Regulations 2012**

(SR 2012/9)

Accident Compensation (Experience Rating) Amendment Regulations 2012:
revoked, on 1 April 2013, pursuant to regulation 24(1) of the Accident
Compensation (Experience Rating) Regulations 2013 (SR 2013/16).

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 20th day of February 2012

Present:

His Excellency the Governor-General in Council

Pursuant to sections 169 and 329(1)(ca), (f), and (g) and (2) of the Accident Compensation Act 2001, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister for ACC, makes the following regulations.

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

These regulations are administered by the Department of Labour.

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Part 4

Experience periods for particular levy years and matters relevant to them

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Schedule

New Schedules 1 to 3

Regulations

- 1 Title**
These regulations are the Accident Compensation (Experience Rating) Amendment Regulations 2012.
- 2 Commencement**
These regulations come into force on 1 April 2012.
- 3 Principal regulations**
These regulations amend the Accident Compensation (Experience Rating) Regulations 2011 (the **principal regulations**).
- 4 Regulation 6 amended (Interpretation)**

 - (1) This regulation amends regulation 6.
 - (2) Replace the definition of **experience period** with:

“experience period—

“(a) means the 3 tax years immediately before the levy year before the applicable levy year; and

“(b) for particular levy years and matters relevant to the levy years, has the meaning specified in Part 4”.

(3) Replace the definition of **levy risk group** with:

“levy risk group means,—

“(a) for the applicable levy year, a group that—

“(i) is described in column 1 of Schedule 1; and

“(ii) consists of the classification units opposite it in column 2 of the schedule:

“(b) for an experience period specified in Part 4 for which a relevant matter is the levy risk group, a group that—

“(i) is described in column 1 of Schedule 2 or 3; and

“(ii) consists of the classification units opposite it in column 2 of whichever of Schedule 2 or 3 is being applied”.

(4) Replace the definition of **minimum liable earnings** with:

“minimum liable earnings—

“(a) means the minimum amount of earnings prescribed in the regulations made under section 329(1)(a) that apply to the applicable tax year, disregarding the fact that the regulations state (if they do) that the minimum amount is applicable only to self-employed persons:

“(b) for an experience period specified in Part 4 for which a relevant matter is the minimum liable earnings, means the amounts specified in Part 4 as the minimum liable earnings”.

5 Regulation 12 amended (Discount, loading, or no adjustment)

(1) In regulation 12(2), replace “the schedule” with “Schedules 1, 2, and 3”.

(2) In regulation 12(4), replace “the schedule” with “Schedules 1, 2, and 3”.

6 Part 4 replaced

Replace Part 4 with:

“Part 4**“Experience periods for particular levy
years and matters relevant to them****“24 Matter relevant to experience period for levy year 2011/12***“Meaning of experience period*

“(1) For the levy year starting on 1 April 2011 and ending with the close of 31 March 2012, **experience period** means the period consisting of—

“(a) the tax year starting on 1 April 2009 and ending with the close of 31 March 2010; and

“(b) the tax year starting on 1 April 2008 and ending with the close of 31 March 2009; and

“(c) the tax year starting on 1 April 2007 and ending with the close of 31 March 2008.

“Minimum liable earnings

“(2) Minimum liable earnings for the experience period are as follows:

“(a) for the tax year beginning on 1 April 2009 and ending with the close of 31 March 2010, \$23,400:

“(b) for the tax year beginning on 1 April 2008 and ending with the close of 31 March 2009, \$21,320:

“(c) for the tax year beginning on 1 April 2007 and ending with the close of 31 March 2008, \$19,760.

**“25 Matters relevant to experience period for levy year
2012/13***“Meaning of experience period*

“(1) For the levy year starting on 1 April 2012 and ending with the close of 31 March 2013, **experience period** means the period consisting of—

“(a) the tax year starting on 1 April 2010 and ending with the close of 31 March 2011; and

“(b) the tax year starting on 1 April 2009 and ending with the close of 31 March 2010; and

“(c) the tax year starting on 1 April 2008 and ending with the close of 31 March 2009.

“Minimum liable earnings

- “(2) Minimum liable earnings for the experience period are as follows:
- “(a) for the tax year starting on 1 April 2010 and ending with the close of 31 March 2011, \$26,000;
 - “(b) for the tax year starting on 1 April 2009 and ending with the close of 31 March 2010, \$23,400;
 - “(c) for the tax year starting on 1 April 2008 and ending with the close of 31 March 2009, \$21,320.

“Levy risk group

- “(3) Levy risk groups for the experience period are as follows:
- “(a) for the tax year starting on 1 April 2010 and ending with the close of 31 March 2011, a group that—
 - “(i) is described in column 1 of Schedule 2; and
 - “(ii) consists of the classification units opposite it in column 2 of the schedule:
 - “(b) for the tax year starting on 1 April 2009 and ending with the close of 31 March 2010 and the tax year starting on 1 April 2008 and ending with the close of 31 March 2009, a group that—
 - “(i) is described in column 1 of Schedule 3; and
 - “(ii) consists of the classification units opposite it in column 2 of the schedule.”

7 Schedule replaced

Replace the Schedule with the Schedules 1, 2, and 3 set out in the Schedule of these regulations.

Schedule

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New Schedules 1 to 3**Schedule 1**

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Levy risk groups for applicable levy year

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere classified)
	01692 Mushroom growing
	02195 Horticultural contracting and labour supply services
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming

Schedule 1—*continued*

Levy risk groups	Classification units
018 Dairy cattle farming	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
041 Forestry, hunting and trapping	02200 Hunting and trapping
	03010 Forestry
	03020 Logging
	03030 Forestry support services (excluding tree cutting and felling)
051 Shearing	02120 Shearing services
081 Exploration and mining	11010 Coal mining
	13110 Iron ore mining
	13140 Gold ore mining
	13150 Mineral sand mining
	13170 Silver, lead, and zinc ore mining
	13190 Metal ore mining (not elsewhere classified)
	14110 Gravel and sand quarrying
	14190 Construction material mining (not elsewhere classified)
	14200 Mining and quarrying (not elsewhere classified)

Schedule 1—*continued*

Levy risk groups	Classification units
	15110 Petroleum and natural gas exploration
	15130 Mineral exploration
	15200 Mining support services (not elsewhere classified)
110 Sugar, confectionery and crisps manufacturing, and packaging	21710 Sugar manufacturing
	21720 Confectionery manufacturing
	21795 Potato crisps and corn crisps manufacturing
	78670 Packaging services
112 Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
	21210 Milk and cream processing
	21220 Ice cream manufacturing
	21290 Cheese and other dairy product manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing
	21610 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based)
	21630 Biscuit manufacturing (factory-based)
	21740 Prepared animal and bird feed manufacturing
	21790 Food product manufacturing (not elsewhere classified)
116 Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing
	21400 Oil and fat manufacturing
117 Seafood, poultry and grain product manufacturing	21120 Poultry processing
	21510 Grain mill product manufacturing
	21730 Seafood processing (other than on board vessels)

Schedule 1—*continued*

Levy risk groups		Classification units	
119	Meat processing	21110	Meat processing
121	Beverage and tobacco product manufacturing	21810	Soft drink, cordial, and syrup manufacturing
		21820	Beer manufacturing
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840	Spirit manufacturing
		21900	Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)

Schedule 1—*continued*

Levy risk groups	Classification units
	29190 Prefabricated wooden building manufacturing
	45310 Timber wholesaling
	52592 Firewood, coal, and coke retailing
143 Timber processing	23110 Log sawmilling
	23120 Wood chipping
	23130 Timber resawing and dressing
151 Paper and paper product manufacturing	23310 Pulp, paper, and paperboard manufacturing
	23330 Corrugated paperboard and paperboard container manufacturing
	23340 Paper bag and sack manufacturing
	24110 Paper stationery manufacturing
153 Paper product and wood panel manufacturing	23220 Reconstituted wood product manufacturing
	23390 Converted paper product manufacturing (not elsewhere classified)
	23391 Sanitary paper product manufacturing
161 Printing and associated services	24120 Printing
	24130 Printing support services
171 Petroleum, gas and inorganic chemical products	12000 Oil and gas extraction
	25100 Petroleum refining and petroleum fuel manufacturing
	25320 Industrial gas manufacturing
	25350 Basic inorganic chemical manufacturing
	65010 Pipeline transport
173 Petroleum and chemical products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)
	25310 Fertiliser manufacturing
	25330 Synthetic resin and synthetic rubber manufacturing

Schedule 1—*continued*

Levy risk groups		Classification units	
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning compound manufacturing
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing

Schedule 1—*continued*

Levy risk groups	Classification units
	26400 Non-metallic mineral product manufacturing (not elsewhere classified)
203 Mineral products	26290 Ceramic product manufacturing (not elsewhere classified)
	26330 Ready-mixed concrete manufacturing
211 Non-ferrous metals and products manufacturing	27210 Alumina production
	27220 Aluminium smelting
	27230 Copper, silver, lead, and zinc smelting and refining
	27290 Basic non-ferrous metal manufacturing (not elsewhere classified)
	27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)
	27330 Non-ferrous metal casting and forging
213 Iron and steel manufacturing	27110 Iron smelting and steel manufacturing
	27120 Iron and steel casting
	27121 Iron and steel forging
	27130 Steel pipe and tube manufacturing
220 Metal product manufacturing and trade training	27510 Metal container manufacturing (not elsewhere classified)
	27620 Spring and wire product manufacturing
	84330 Modern Apprenticeship Co-ordinators employing apprentices
222 Aluminium and metal products	27310 Aluminium rolling, drawing, and extruding
	27420 Architectural aluminium product manufacturing
	27630 Nut, bolt, screw, and rivet manufacturing
	45220 Metal and mineral wholesaling

Schedule 1—*continued*

Levy risk groups		Classification units	
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28130	Automotive electrical components manufacturing

Schedule 1—*continued*

Levy risk groups	Classification units
	28190 Motor vehicle parts manufacturing (not elsewhere classified)
	28290 Transport equipment manufacturing (not elsewhere classified)
235 Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237 Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241 Machinery and equipment manufacturing (lower-medium risk group)	28520 Electric cable and wire manufacturing
	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
	28640 Machine tool and parts manufacturing
	28650 Lifting and material-handling equipment manufacturing
	28660 Pump and compressor manufacturing
	28670 Fixed space heating, cooling, and ventilation equipment manufacturing
243 Machinery and equipment manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing
	28230 Railway rolling stock manufacturing and repair services
	28610 Agricultural machinery and equipment manufacturing
	28620 Mining and construction machinery manufacturing
	28690 Machinery and equipment manufacturing (not elsewhere classified)
	29220 Metal furniture manufacturing

Schedule 1—*continued*

Levy risk groups	Classification units
	78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251 Manufacturing (low-risk group)	24300 Reproduction of recorded media
	28310 Photographic, optical, and ophthalmic equipment manufacturing
	28320 Medical and surgical equipment and prosthetics manufacturing
	28390 Professional and scientific equipment manufacturing (not elsewhere classified)
	28410 Computer and electronic office equipment manufacturing
	28420 Communications equipment manufacturing
	29410 Jewellery and silverware manufacturing
253 Furniture and other manufactur- ing	29210 Wooden furniture and upholstered seat manufacturing
	29230 Mattress manufacturing
	29290 Furniture manufacturing (not elsewhere classified)
	29420 Toy, sporting, and recreational product manufacturing
	29490 Manufacturing (not elsewhere classified)
261 Electricity generation and supply	36102 On-selling electricity and electricity market operation
	36103 Energy and services utilities operation (excluding construction, maintenance and plant operation)
	36110 Fossil fuel electricity generation
	36120 Hydroelectricity generation
	36130 Electricity generation (not elsewhere classified)
271 Non electricity utilities and net- work infrastructure	36101 Electricity line-system operation

Schedule 1—*continued*

Levy risk groups	Classification units
	36200 Gas supply
	37010 Water supply
	37020 Sewerage and drainage services
	41221 Utility network construction and maintenance services
291 Waste services	96340 Waste treatment and disposal services
	96350 Solid waste collection services
	96370 Waste remediation and materials recovery services
	96380 Waste collection services (not elsewhere classified)
301 Other building construction	41120 Residential building construction (not elsewhere classified)
	41130 Non-residential building construction
303 House construction	41110 House construction
311 Road and bridge construction	41210 Road and bridge construction
313 Heavy and civil engineering construction	41220 Heavy and civil engineering construction (not elsewhere classified)
315 Land development services	41222 Land development and subdivision
	42100 Site preparation services
320 Agricultural, plumbing and homeware goods wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)
	45391 Plumbing goods wholesaling
	47320 Furniture and floor coverings wholesaling
	47390 Kitchenware and diningware wholesaling
321 Electrical services	42320 Electrical services (including telecommunication services within buildings)
322 Heating, ventilation and alarm services	42330 Air conditioning and heating services

Schedule 1—*continued*

Levy risk groups	Classification units
	42341 Fire and security alarm installation services
323 Plumbing and building completion services	42310 Plumbing services
	42592 Building completion services—all trades subcontracted
324 Painting and decorating services	42440 Painting and decorating services
326 Construction and building trade services	42101 Hire of construction machinery and cranes with operator
	42210 Concreting services
	42342 Building installation services (not elsewhere classified)
	42410 Plastering and ceiling services
	42420 Carpentry services
	42430 Tiling and carpeting services
	42450 Glazing services
	42510 Landscape construction services
	42590 Construction services (not elsewhere classified)
	95250 Gardening and turf management services
328 Structural trade services	42220 Bricklaying services
	42230 Roofing services
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling

Schedule 1—*continued*

Levy risk groups	Classification units
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)
351 Vehicle and machinery wholesaling	46110 Agricultural and construction machinery wholesaling
	46220 Commercial vehicle wholesaling
361 Fish, meats and dairy produce wholesaling	47110 Meat, poultry, and smallgoods wholesaling
	47130 Dairy produce wholesaling
	47140 Fish and seafood wholesaling
371 Wholesale trade (low-risk group)	45111 Wool wholesaling
	45230 Industrial and agricultural chemical product wholesaling
	46210 Car wholesaling
	47170 Liquor and tobacco product wholesaling
	47210 Textile product wholesaling
	47220 Clothing and footwear wholesaling
	47940 Book and magazine wholesaling
	47950 Paper product wholesaling
	47960 Pharmaceutical and toiletry goods wholesaling

Schedule 1—*continued*

Levy risk groups	Classification units
373 Other wholesaling	47990 Wholesaling (not elsewhere classified)
391 Car retailing	53110 Car retailing (including associated vehicle servicing)
393 Motor trade wholesaling and retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)
	46230 Motor vehicle new-part wholesaling
	52450 Marine equipment retailing
	53120 Motor cycle retailing (including associated vehicle servicing)
	53130 Trailer and motor vehicle retailing (not elsewhere classified)
	53140 Motor vehicle parts retailing
	53210 Petroleum fuel retailing (including associated vehicle servicing)
395 Motor trade services	46240 Motor vehicle dismantling and used-part wholesaling
	53240 Tyre retailing
411 Food retailing	21640 Bakery product manufacturing (non-factory based)
	51100 Supermarket and grocery stores
	51210 Fresh meat, fish, and poultry retailing
	51220 Fruit and vegetable retailing
	51230 Liquor retailing
	51290 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing
	95220 Photographic film processing
422 Clothing and footwear retailing	52210 Clothing retailing
	52220 Footwear retailing
424 Retail trade (low-risk group)	52350 Entertainment media retailing
	52410 Sport and camping equipment retailing

Schedule 1—*continued*

Levy risk groups	Classification units
	52430 Newspaper and book retailing
	52460 Stationery goods retailing
	52540 Flower retailing
	52550 Watch and jewellery retailing
	52560 Personal accessories retailing (not elsewhere classified)
	52591 Craft and gift retailing (not elsewhere classified)
	71111 Retail postal services
	95110 Video and other electronic media rental and hiring
426 Retail trade (low-medium risk group)	52100 Department stores
	52340 Electrical, electronic, and gas appliance retailing
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor covering retailing
	52330 Hardware and building supplies retailing
	52331 Houseware retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars

Schedule 1—*continued*

Levy risk groups		Classification units
		57400 Clubs (hospitality)
451	Catering and meal services	51250 Takeaway food services
		51270 Catering services
		57300 Cafes and restaurants
461	Road passenger and rail transport	61210 Interurban and rural bus transport
		61220 Urban bus transport
		61230 Taxi and road transport (not elsewhere classified)
		62000 Rail freight transport
		62100 Rail passenger transport
463	Road freight transport	61100 Road freight transport
491	Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300 Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137
		64040 Air operations under Civil Aviation Rules Part 133 or 135
		64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501	Water and scenic transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030 Inland water transport (except passenger-only)
		63031 Water passenger transport (river, lake, or harbour)
		66230 Port and water transport terminal operations

Schedule 1—*continued*

Levy risk groups	Classification units
	66290 Water transport support services (not elsewhere classified)
	66500 Scenic and sightseeing transport (excluding aviation)
511 Postal and courier services	71110 Postal services
	71120 Courier pick-up and delivery services
521 Travel, customs and shipping agency services	66410 Travel agency and tour arrangement services
	66440 Customs and shipping agency services (excluding handling of goods)
523 Other transport and transport services	65090 Transport (not elsewhere classified)
	66190 Transport support services (not elsewhere classified)
	66420 Freight forwarding services
525 Stevedoring	66210 Stevedoring services
531 Warehousing and storage	67010 Grain storage services
	67090 Warehousing and storage services (not elsewhere classified)
541 Publishing	24211 Newspaper publishing
	24221 Magazine and other periodical publishing
	24230 Book publishing
	24231 Publishing (not elsewhere classified) (except software, music, and Internet)
	24232 Internet publishing and broadcasting
	24233 Directory and mailing-list publishing
	24234 Music publishing
	24235 Software publishing
581 Communications and information services	71200 Wired telecommunications network operation

Schedule 1—*continued*

Levy risk groups	Classification units
	71210 Wireless telecommunications network operation (not elsewhere classified)
	71230 Telecommunications services (not elsewhere classified)
	71240 Internet service providers and web search portals
	78310 Data processing and web-hosting services
	78320 Electronic information storage services
	92110 Information services (not elsewhere classified)
621 Finance, insurance and statistical services	73100 Central banking
	73210 Banking
	73220 Building society operation
	73230 Credit union operation
	73290 Depository financial intermediation (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
	74120 Superannuation funds
	74210 Health insurance
	74220 General insurance
	75110 Financial asset broking services
	75190 Auxiliary finance and investment services (not elsewhere classified)
	75200 Auxiliary insurance services
	78530 Market research and statistical services
641 Financial and rental services	77300 Non-financial assets leasing and investment
	77301 Holder investor farms and livestock

Schedule 1—*continued*

Levy risk groups	Classification units
	77410 Passenger car and minibus rental and hiring
	95190 Goods and equipment rental and hiring (not elsewhere classified)
661 Transport and machinery rental services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
	77430 Heavy machinery and scaffolding rental and hiring
671 Real estate services	77200 Real estate services
673 Property development and operation	77110 Residential property operators and developers (excluding construction)
	77120 Non-residential property operators and developers (excluding construction)
691 Advertising and photographic services	78510 Advertising services
	95230 Professional photographic services
693 Design and engineering services	78210 Architectural services
	78220 Surveying and mapping services
	78230 Engineering design and engineering consulting services
	78520 Specialised design services (not elsewhere classified)
695 Scientific research services	78100 Scientific research services
697 Scientific and veterinary services	78290 Scientific testing and analysis services
	78291 Professional, scientific, and technical services (not elsewhere classified)
	86400 Veterinary services
701 Computer services	78340 Computer systems design and related services
720 Legal services	78410 Legal services
721 Accounting services	78420 Accounting services
723 Management and consulting services	78550 Management advice and related consulting services

Schedule 1—*continued*

Levy risk groups	Classification units
	78560 Corporate head office management services
724 Business support services	61231 Taxi and other vehicle scheduling operations
	78610 Employment placement and recruitment services (no on-hired staff)
	78620 Labour supply services (on-hired staff—office workers only)
	78630 Document preparation services
	78691 Credit reporting and debt collection services
	78692 Call centre operation
	84700 Educational support services
726 Administrative services	78540 Office administrative services
	78693 Administrative services (not elsewhere classified)
728 Labour supply services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751 Government administration	81110 Central government administration (not elsewhere classified)
	81300 Foreign government representation
753 Local government, public order and regulatory services	81130 Local government administration (not elsewhere classified)
	96360 Public order and safety services (not elsewhere classified)
	96400 Regulatory services (licensing and inspection) (not elsewhere classified)
755 Justice	81200 Justice
	87292 Parole or probationary services
761 Defence	82000 Defence
771 Police services	96310 Police services
773 Inspection, investigation and security services	21111 Meat and food inspection services

Schedule 1—*continued*

Levy risk groups	Classification units
	78640 Investigation and security services
775 Corrective services	96320 Correctional and detention services
777 Fire and emergency services	96330 Fire protection and other emergency services (except police and ambulance services)
801 Primary and secondary education	84210 Primary education
	84220 Secondary education
	84230 Combined primary and secondary education
	84240 Special-school education
811 Tertiary education	84310 Higher education (undergraduate and postgraduate courses)
	84320 Technical and vocational education and training
821 Community and arts education	84400 Adult, community, and other education (not elsewhere classified)
	84600 Arts education
841 Hospital and midwifery services	86110 Hospitals (except psychiatric hospitals)
	86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)
	86132 Midwifery services
851 Medical and optical services	86210 General practice medical services
	86220 Specialist medical services
	86320 Optometry and optical dispensing
853 Dental services	86230 Dental services
855 Health and community services	86310 Pathology and diagnostic imaging services
	86340 Community health centre operation
	86350 Physiotherapy services
	86360 Chiropractic and osteopathic services

Schedule 1—*continued*

Levy risk groups	Classification units
	86390 Allied health services (not elsewhere classified)
	86391 Health care services (not elsewhere classified)
	87222 Residential refuge operation
861 Preschool education and child care	84100 Preschool education
	87100 Child care services
863 Medical and social support services	86131 Labour supply services (nursing, medical, and dental)
	87290 Social assistance services (not elsewhere classified)
865 Aged and residential care and ambulance services	86130 Aged care residential services
	86330 Ambulance services
	87210 Retirement village operation (without rest home or hospital facilities)
	87211 Retirement village operation (with rest home or hospital facilities)
	87220 Residential care services (not elsewhere classified)
901 Entertainment broadcasting and distribution	91120 Motion picture and video distribution
	91210 Radio broadcasting
	91220 Free-to-air television broadcasting
	91230 Cable and other subscription programming
	92100 Libraries and archives
903 Entertainment and performing arts	91110 Motion picture and video production
	91111 Post-production services and other motion picture and video activities (not elsewhere classified)
	91130 Motion picture exhibition
	92410 Performing arts operation

Schedule 1—*continued*

Levy risk groups	Classification units
	92420 Creative artists, musicians, writers, and performers
	92510 Music and other sound recording activities (not elsewhere classified)
	92520 Performing arts venue operation
	93220 Casino operation
911 Sporting and recreational activities (lower-risk group)	93111 Horse and dog racing administration and track operation
	93120 Sports and physical recreation venues, grounds, and facilities operation
	93130 Health and fitness centres and gymnasias operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93199 Sport and physical recreation—netball
	93300 Amusement parks and centres operation
913 Recreational facilities operation	92310 Zoological and botanic gardens operation

Schedule 1—*continued*

Levy risk groups	Classification units
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93194 Sport and physical recreation—professional cricket
	93198 Sport and physical recreation—motor racing
	93400 Amusement and other recreation activities (not elsewhere classified)
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league

Schedule 1—*continued*

Levy risk groups	Classification units
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)
941 Repair and maintenance (low-risk group)	52620 Clothing and footwear repair
	52690 Repair and maintenance (not elsewhere classified)
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance
943 Repair and maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)
	52610 Domestic appliance repair and maintenance
	53220 Automotive electrical services
	53230 Automotive body, paint, and interior repair and maintenance
	53290 Automotive repair and maintenance (not elsewhere classified)
945 Facilities maintenance and management	78650 Pest control services (except agricultural and forestry)
	78660 Cleaning services and facilities management (not elsewhere classified)
951 Business and community organisations	96100 Religious organisations and services
	96210 Business and professional association services
	96220 Labour association services
	96290 Interest group services (not elsewhere classified)

Schedule 1—*continued*

Levy risk groups	Classification units
953 Personal and community activities	66110 Parking services
	95240 Funeral, crematorium, and cemetery services
	95260 Hairdressing and beauty services
	95270 Diet and weight-reduction centre operation
	95290 Personal services (not elsewhere classified)
	95300 Brothel-keeping, massage parlour and prostitution services
	96291 Community-based, multi-functional activities (not elsewhere classified)
	97000 Private households employing staff
955 Laundries and dry cleaners	95210 Laundry and dry-cleaning services

Schedule 2

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**Levy risk groups for experience period
tax year 1 April 2010 to 31 March 2011**

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)

Schedule 2—*continued*

Levy risk groups	Classification units
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere classified)
	01692 Mushroom growing
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming
018 Dairy cattle farming	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
041 Forestry, hunting and trapping	02200 Hunting and trapping

Schedule 2—*continued*

Levy risk groups	Classification units
	03010 Forestry
	03020 Logging
	03030 Forestry support services (excluding tree cutting and felling)
051 Shearing	02120 Shearing services
081 Exploration and mining	11010 Coal mining
	13110 Iron ore mining
	13140 Gold ore mining
	13150 Mineral sand mining
	13170 Silver, lead, and zinc ore mining
	13190 Metal ore mining (not elsewhere classified)
	14110 Gravel and sand quarrying
	14190 Construction material mining (not elsewhere classified)
	14200 Mining and quarrying (not elsewhere classified)
	15110 Petroleum and natural gas exploration
	15130 Mineral exploration
	15200 Mining support services (not elsewhere classified)
110 Sugar, confectionery and crisps manufacturing, and packaging	21710 Sugar manufacturing
	21720 Confectionery manufacturing
	21795 Potato crisps and corn crisps manufacturing
	78670 Packaging services
112 Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
	21210 Milk and cream processing
	21220 Ice cream manufacturing
	21290 Cheese and other dairy product manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing

Schedule 2—*continued*

Levy risk groups	Classification units
	21610 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based)
	21630 Biscuit manufacturing (factory-based)
	21740 Prepared animal and bird feed manufacturing
	21790 Food product manufacturing (not elsewhere classified)
116 Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing
	21400 Oil and fat manufacturing
117 Seafood, poultry and grain product manufacturing	21120 Poultry processing
	21510 Grain mill product manufacturing
	21730 Seafood processing (other than on board vessels)
119 Meat processing	21110 Meat processing
121 Beverage and tobacco product manufacturing	21810 Soft drink, cordial, and syrup manufacturing
	21820 Beer manufacturing
	21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)
	21840 Spirit manufacturing
	21900 Cigarette and tobacco product manufacturing
131 Textile and rubber product manufacturing	22210 Cut and sewn textile product manufacturing
	22290 Textile finishing and textile product manufacturing (not elsewhere classified)
	22390 Knitted product manufacturing
	22420 Clothing manufacturing
	22500 Footwear manufacturing
	22620 Leather and leather substitute goods manufacturing

Schedule 2—*continued*

Levy risk groups	Classification units
	25510 Tyre manufacturing
	25590 Natural rubber product manufacturing
133 Textile and textile product manufacturing	22120 Synthetic textile manufacturing
	22140 Natural textile manufacturing
	22220 Textile floor covering manufacturing
	22230 Rope, cordage, and twine manufacturing
135 Skin and hide processing	22110 Wool scouring
	22611 Leather tanning, fellmongery, and fur dressing
141 Wood products manufacturing and dealing	23210 Veneer and plywood manufacturing
	23230 Wooden structural fittings and components manufacturing
	23290 Wood product manufacturing (not elsewhere classified)
	29190 Prefabricated wooden building manufacturing
	45310 Timber wholesaling
	52592 Firewood, coal, and coke retailing
143 Timber processing	23110 Log sawmilling
	23120 Wood chipping
	23130 Timber resawing and dressing
151 Paper and paper product manufacturing	23310 Pulp, paper, and paperboard manufacturing
	23330 Corrugated paperboard and paperboard container manufacturing
	23340 Paper bag and sack manufacturing
	24110 Paper stationery manufacturing
153 Paper product and wood panel manufacturing	23220 Reconstituted wood product manufacturing

Schedule 2—*continued*

Levy risk groups	Classification units
	23390 Converted paper product manufacturing (not elsewhere classified)
	23391 Sanitary paper product manufacturing
161 Printing and associated services	24120 Printing
	24130 Printing support services
171 Petroleum, gas and inorganic chemical products	12000 Oil and gas extraction
	25100 Petroleum refining and petroleum fuel manufacturing
	25320 Industrial gas manufacturing
	25350 Basic inorganic chemical manufacturing
	65010 Pipeline transport
173 Petroleum and chemical products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)
	25310 Fertiliser manufacturing
	25330 Synthetic resin and synthetic rubber manufacturing
	25360 Basic polymer manufacturing (not elsewhere classified)
181 Organic chemicals and chemical products	25340 Basic organic chemical manufacturing
	25410 Explosives manufacturing
	25420 Paint and coatings manufacturing
	25490 Basic chemical product manufacturing (not elsewhere classified)
	25491 Adhesive manufacturing
183 Pharmaceutical and chemical product manufacturing	25430 Human pharmaceutical and medicinal product manufacturing
	25431 Veterinary pharmaceutical and medicinal product manufacturing
	25440 Pesticide manufacturing

Schedule 2—*continued*

Levy risk groups	Classification units
	25450 Cleaning compound manufacturing
	25460 Cosmetic and toiletry preparation manufacturing
191 Plastic products	25610 Rigid and semi-rigid polymer product manufacturing
	25630 Polymer film and sheet packaging material manufacturing
	25650 Polymer foam product manufacturing
	25661 Polymer product manufacturing (not elsewhere classified)
201 Ceramic, glass and non-metallic products	26100 Glass and glass product manufacturing
	26210 Clay brick manufacturing
	26310 Cement and lime manufacturing
	26320 Plaster and gypsum product manufacturing
	26350 Concrete product manufacturing
	26400 Non-metallic mineral product manufacturing (not elsewhere classified)
203 Mineral products	26290 Ceramic product manufacturing (not elsewhere classified)
	26330 Ready-mixed concrete manufacturing
211 Non-ferrous metals and products manufacturing	27210 Alumina production
	27220 Aluminium smelting
	27230 Copper, silver, lead, and zinc smelting and refining
	27290 Basic non-ferrous metal manufacturing (not elsewhere classified)
	27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)
	27330 Non-ferrous metal casting and forging

Schedule 2—*continued*

Levy risk groups	Classification units
213 Iron and steel manufacturing	27110 Iron smelting and steel manufacturing
	27120 Iron and steel casting
	27121 Iron and steel forging
	27130 Steel pipe and tube manufacturing
220 Metal product manufacturing and trade training	27510 Metal container manufacturing (not elsewhere classified)
	27620 Spring and wire product manufacturing
222 Aluminium and metal products	27310 Aluminium rolling, drawing, and extruding
	27420 Architectural aluminium product manufacturing
	27630 Nut, bolt, screw, and rivet manufacturing
	45220 Metal and mineral wholesaling
224 Sheet metal products	27430 Metal roof and guttering manufacturing (except aluminium)
	27590 Sheet metal product manufacturing (except metal structural and container products)
	27640 Surface coating and finishing
226 Metal products (medium-risk group)	27690 Fabricated metal product manufacturing (not elsewhere classified)
	27692 Boiler, tank and other heavy-gauge metal container manufacturing
	29110 Prefabricated metal building manufacturing
	27410 Structural steel fabricating
228 Structural metal industries	27490 Structural metal product manufacturing (not elsewhere classified)
	28240 Aircraft manufacturing and repair services
231 Aviation, electronic and electrical manufacturing	

Schedule 2—*continued*

Levy risk groups	Classification units
	28490 Electronic equipment manufacturing (not elsewhere classified)
	28510 Domestic appliance manufacturing (not elsewhere classified)
	28511 Whiteware appliance manufacturing
	28540 Electric lighting equipment manufacturing
	28590 Electrical equipment manufacturing (not elsewhere classified)
233 Automotive and transport manufacturing	28110 Motor vehicle manufacturing
	28130 Automotive electrical components manufacturing
	28190 Motor vehicle parts manufacturing (not elsewhere classified)
	28290 Transport equipment manufacturing (not elsewhere classified)
235 Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237 Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241 Machinery and equipment manufacturing (lower-medium risk group)	28520 Electric cable and wire manufacturing
	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
	28640 Machine tool and parts manufacturing
	28650 Lifting and material-handling equipment manufacturing
	28660 Pump and compressor manufacturing

Schedule 2—*continued*

Levy risk groups	Classification units
	28670 Fixed space heating, cooling, and ventilation equipment manufacturing
243 Machinery and equipment manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing
	28230 Railway rolling stock manufacturing and repair services
	28610 Agricultural machinery and equipment manufacturing
	28620 Mining and construction machinery manufacturing
	28690 Machinery and equipment manufacturing (not elsewhere classified)
	29220 Metal furniture manufacturing
	78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251 Manufacturing (low-risk group)	24300 Reproduction of recorded media
	28310 Photographic, optical, and ophthalmic equipment manufacturing
	28320 Medical and surgical equipment and prosthetics manufacturing
	28390 Professional and scientific equipment manufacturing (not elsewhere classified)
	28410 Computer and electronic office equipment manufacturing
	28420 Communications equipment manufacturing
	29410 Jewellery and silverware manufacturing
253 Furniture and other manufacturing	29210 Wooden furniture and upholstered seat manufacturing
	29230 Mattress manufacturing
	29290 Furniture manufacturing (not elsewhere classified)

Schedule 2—*continued*

Levy risk groups	Classification units
	29420 Toy, sporting, and recreational product manufacturing
	29490 Manufacturing (not elsewhere classified)
261 Electricity generation and supply	36102 On-selling electricity and electricity market operation
	36103 Energy and services utilities operation (excluding construction, maintenance and plant operation)
	36110 Fossil fuel electricity generation
	36120 Hydroelectricity generation
	36130 Electricity generation (not elsewhere classified)
271 Non electricity utilities and network infrastructure	36101 Electricity line-system operation
	36200 Gas supply
	37010 Water supply
	37020 Sewerage and drainage services
	41221 Utility network construction and maintenance services
291 Waste services	96340 Waste treatment and disposal services
	96350 Solid waste collection services
	96370 Waste remediation and materials recovery services
	96380 Waste collection services (not elsewhere classified)
301 Other building construction	41120 Residential building construction (not elsewhere classified)
	41130 Non-residential building construction
303 House construction	41110 House construction
311 Road and bridge construction	41210 Road and bridge construction
313 Heavy and civil engineering construction	41220 Heavy and civil engineering construction (not elsewhere classified)

Schedule 2—*continued*

Levy risk groups	Classification units
315 Land development services	41222 Land development and subdivision 42100 Site preparation services
320 Agricultural, plumbing and homeware goods wholesaling	45190 Agricultural product wholesaling (not elsewhere classified) 45391 Plumbing goods wholesaling 47320 Furniture and floor coverings wholesaling 47390 Kitchenware and diningware wholesaling
321 Electrical services	42320 Electrical services (including telecommunication services within buildings)
322 Heating, ventilation and alarm services	42330 Air conditioning and heating services 42341 Fire and security alarm installation services
323 Plumbing and building completion services	42310 Plumbing services 42592 Building completion services—all trades subcontracted
324 Painting and decorating services	42440 Painting and decorating services
326 Construction and building trade services	42101 Hire of construction machinery and cranes with operator 42210 Concreting services 42342 Building installation services (not elsewhere classified) 42410 Plastering and ceiling services 42420 Carpentry services 42430 Tiling and carpeting services 42450 Glazing services 42510 Landscape construction services 42590 Construction services (not elsewhere classified) 95250 Gardening and turf management services
328 Structural trade services	42220 Bricklaying services

Schedule 2—*continued*

Levy risk groups	Classification units
	42230 Roofing services
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)
351 Vehicle and machinery wholesaling	46110 Agricultural and construction machinery wholesaling
	46220 Commercial vehicle wholesaling
361 Fish, meats and dairy produce wholesaling	47110 Meat, poultry, and smallgoods wholesaling
	47130 Dairy produce wholesaling
	47140 Fish and seafood wholesaling

Schedule 2—*continued*

Levy risk groups	Classification units
371 Wholesale trade (low-risk group)	45111 Wool wholesaling
	45230 Industrial and agricultural chemical product wholesaling
	46210 Car wholesaling
	47170 Liquor and tobacco product wholesaling
	47210 Textile product wholesaling
	47220 Clothing and footwear wholesaling
	47940 Book and magazine wholesaling
	47950 Paper product wholesaling
	47960 Pharmaceutical and toiletry goods wholesaling
	47990 Wholesaling (not elsewhere classified)
373 Other wholesaling	47990 Wholesaling (not elsewhere classified)
391 Car retailing	53110 Car retailing (including associated vehicle servicing)
393 Motor trade wholesaling and retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)
	46230 Motor vehicle new-part wholesaling
	52450 Marine equipment retailing
	53120 Motor cycle retailing (including associated vehicle servicing)
	53130 Trailer and motor vehicle retailing (not elsewhere classified)
	53140 Motor vehicle parts retailing
	53210 Petroleum fuel retailing (including associated vehicle servicing)
395 Motor trade services	46240 Motor vehicle dismantling and used-part wholesaling
	53240 Tyre retailing
411 Food retailing	21640 Bakery product manufacturing (non-factory based)
	51100 Supermarket and grocery stores

Schedule 2—*continued*

Levy risk groups	Classification units
	51210 Fresh meat, fish, and poultry retailing
	51220 Fruit and vegetable retailing
	51230 Liquor retailing
	51290 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing
	95220 Photographic film processing
422 Clothing and footwear retailing	52210 Clothing retailing
	52220 Footwear retailing
424 Retail trade (low-risk group)	52350 Entertainment media retailing
	52410 Sport and camping equipment retailing
	52430 Newspaper and book retailing
	52460 Stationery goods retailing
	52540 Flower retailing
	52550 Watch and jewellery retailing
	52560 Personal accessories retailing (not elsewhere classified)
	52591 Craft and gift retailing (not elsewhere classified)
	71111 Retail postal services
	95110 Video and other electronic media rental and hiring
426 Retail trade (low-medium risk group)	52100 Department stores
	52340 Electrical, electronic, and gas appliance retailing
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)

Schedule 2—*continued*

Levy risk groups	Classification units
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified) 52310 Furniture retailing 52320 Floor covering retailing 52330 Hardware and building supplies retailing 52331 Houseware retailing 52520 Antique and used goods retailing 52530 Garden supplies retailing 52595 Non-store retailing 52597 Retail commission-based buying or selling (or both)
441 Hospitality services	57100 Accommodation 57200 Pubs, taverns, and bars 57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services 51270 Catering services 57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport 61220 Urban bus transport 61230 Taxi and road transport (not elsewhere classified) 62000 Rail freight transport 62100 Rail passenger transport
463 Road freight transport	61100 Road freight transport
491 Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129 66300 Airport operations and air transport support services (not elsewhere classified)
493 Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137 64040 Air operations under Civil Aviation Rules Part 133 or 135

Schedule 2—*continued*

Levy risk groups	Classification units
	64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501 Water and scenic transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
	63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
	63030 Inland water transport (except passenger-only)
	63031 Water passenger transport (river, lake, or harbour)
	66230 Port and water transport terminal and marina operations
	66290 Water transport support services (not elsewhere classified)
	66500 Scenic and sightseeing transport (excluding aviation)
511 Postal and courier services	71110 Postal services
	71120 Courier pick-up and delivery services
521 Travel, customs and shipping agency services	66410 Travel agency and tour arrangement services
	66440 Customs and shipping agency services (excluding handling of goods)
523 Other transport and transport services	65090 Transport (not elsewhere classified)
	66190 Transport support services (not elsewhere classified)
	66420 Freight forwarding services
525 Stevedoring	66210 Stevedoring services
531 Warehousing and storage	67010 Grain storage services
	67090 Warehousing and storage services (not elsewhere classified)
541 Publishing	24211 Newspaper publishing

Schedule 2—*continued*

Levy risk groups	Classification units
	24221 Magazine and other periodical publishing
	24230 Book publishing
	24231 Publishing (not elsewhere classified) (except software, music, and Internet)
	24232 Internet publishing and broadcasting
	24233 Directory and mailing-list publishing
	24234 Music publishing
	24235 Software publishing
581 Communications and information services	71200 Wired telecommunications network operation
	71210 Wireless telecommunications network operation (not elsewhere classified)
	71230 Telecommunications services (not elsewhere classified)
	71240 Internet service providers and web search portals
	78310 Data processing and web-hosting services
	78320 Electronic information storage services
	92110 Information services (not elsewhere classified)
621 Finance, insurance and statistical services	73100 Central banking
	73210 Banking
	73220 Building society operation
	73230 Credit union operation
	73290 Depository financial intermediation (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
	74120 Superannuation funds

Schedule 2—*continued*

Levy risk groups	Classification units
	74210 Health insurance
	74220 General insurance
	75110 Financial asset broking services
	75190 Auxiliary finance and investment services (not elsewhere classified)
	75200 Auxiliary insurance services
	78530 Market research and statistical services
641 Financial and rental services	77300 Non-financial assets leasing and investment
	77301 Holder investor farms and livestock
	77410 Passenger car and minibus rental and hiring
	95190 Goods and equipment rental and hiring (not elsewhere classified)
661 Transport and machinery rental services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
	77430 Heavy machinery and scaffolding rental and hiring
671 Real estate services	77200 Real estate services
673 Property development and operation	77110 Residential property operators and developers (excluding construction)
	77120 Non-residential property operators and developers (excluding construction)
691 Advertising and photographic services	78510 Advertising services
	95230 Professional photographic services
693 Design and engineering services	78210 Architectural services
	78220 Surveying and mapping services
	78230 Engineering design and engineering consulting services
	78520 Specialised design services (not elsewhere classified)

Schedule 2—*continued*

Levy risk groups	Classification units
695 Scientific research services	78100 Scientific research services
697 Scientific and veterinary services	78290 Scientific testing and analysis services
	78291 Professional, scientific, and technical services (not elsewhere classified)
	86400 Veterinary services
701 Computer services	78340 Computer systems design and related services
720 Legal services	78410 Legal services
721 Accounting services	78420 Accounting services
723 Management and consulting services	78550 Management advice and related consulting services
	78560 Corporate head office management services
724 Business support services	61231 Taxi and other vehicle scheduling operations
	78610 Employment placement and recruitment services (no on-hired staff)
	78620 Labour supply services (on-hired staff—office workers only)
	78630 Document preparation services
	78691 Credit reporting and debt collection services
	78692 Call centre operation
	84700 Educational support services
726 Administrative services	78540 Office administrative services
	78693 Administrative services (not elsewhere classified)
728 Labour supply services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751 Government administration	81110 Central government administration (not elsewhere classified)
	81300 Foreign government representation

Schedule 2—*continued*

Levy risk groups	Classification units
753 Local government, public order and regulatory services	81130 Local government administration (not elsewhere classified) 96360 Public order and safety services (not elsewhere classified) 96400 Regulatory services (licensing and inspection) (not elsewhere classified)
755 Justice	81200 Justice 87292 Parole or probationary services
761 Defence	82000 Defence
771 Police services	96310 Police services
773 Inspection, investigation and security services	21111 Meat and food inspection services 78640 Investigation and security services
775 Corrective services	96320 Correctional and detention services
777 Fire and emergency services	96330 Fire protection and other emergency services (except police and ambulance services)
801 Primary and secondary education	84210 Primary education 84220 Secondary education 84230 Combined primary and secondary education 84240 Special-school education
811 Tertiary education	84310 Higher education (undergraduate and postgraduate courses) 84320 Technical and vocational education and training
821 Community and arts education	84400 Adult, community, and other education (not elsewhere classified) 84600 Arts education
841 Hospital and midwifery services	86110 Hospitals (except psychiatric hospitals) 86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)

Schedule 2—*continued*

Levy risk groups	Classification units
	86132 Midwifery services
851 Medical and optical services	86210 General practice medical services
	86220 Specialist medical services
	86320 Optometry and optical dispensing
853 Dental services	86230 Dental services
855 Health and community services	86310 Pathology and diagnostic imaging services
	86340 Community health centre operation
	86350 Physiotherapy services
	86360 Chiropractic and osteopathic services
	86390 Allied health services (not elsewhere classified)
	86391 Health care services (not elsewhere classified)
	87222 Residential refuge operation
861 Preschool education and child care	84100 Preschool education
	87100 Child care services
863 Medical and social support services	86131 Labour supply services (nursing, medical, and dental)
	87290 Social assistance services (not elsewhere classified)
865 Aged and residential care and ambulance services	86130 Aged care residential services
	86330 Ambulance services
	87210 Retirement village operation (without rest home or hospital facilities)
	87211 Retirement village operation (with rest home or hospital facilities)
	87220 Residential care services (not elsewhere classified)
901 Entertainment broadcasting and distribution	91120 Motion picture and video distribution

Schedule 2—*continued*

Levy risk groups	Classification units
	91210 Radio broadcasting
	91220 Free-to-air television broadcasting
	91230 Cable and other subscription programming
	92100 Libraries and archives
903 Entertainment and performing arts	91110 Motion picture and video production
	91111 Post-production services and other motion picture and video activities (not elsewhere classified)
	91130 Motion picture exhibition
	92410 Performing arts operation
	92420 Creative artists, musicians, writers, and performers
	92510 Music and other sound recording activities (not elsewhere classified)
	92520 Performing arts venue operation
	93220 Casino operation
911 Sporting and recreational activ- ities (lower-risk group)	93111 Horse and dog racing administration and track operation
	93120 Sports and physical recreation venues, grounds, and facilities operation
	93130 Health and fitness centres and gymnasia operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing

Schedule 2—*continued*

Levy risk groups	Classification units
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93199 Sport and physical recreation—netball
	93300 Amusement parks and centres operation
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93194 Sport and physical recreation—professional cricket

Schedule 2—*continued*

Levy risk groups	Classification units
	93198 Sport and physical recreation—motor racing
	93400 Amusement and other recreation activities (not elsewhere classified)
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)
941 Repair and maintenance (low-risk group)	52620 Clothing and footwear repair
	52690 Repair and maintenance (not elsewhere classified)
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance
943 Repair and maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)
	52610 Domestic appliance repair and maintenance
	53220 Automotive electrical services
	53230 Automotive body, paint, and interior repair and maintenance

Schedule 2—*continued*

Levy risk groups	Classification units
	53290 Automotive repair and maintenance (not elsewhere classified)
945 Facilities maintenance and management	78650 Pest control services (except agricultural and forestry)
	78660 Cleaning services and facilities management (not elsewhere classified)
951 Business and community organisations	96100 Religious organisations and services
	96210 Business and professional association services
	96220 Labour association services
	96290 Interest group services (not elsewhere classified)
953 Personal and community activities	66110 Parking services
	95240 Funeral, crematorium, and cemetery services
	95260 Hairdressing and beauty services
	95270 Diet and weight-reduction centre operation
	95290 Personal services (not elsewhere classified)
	95300 Brothel-keeping, massage parlour and prostitution services
	96291 Community-based, multi-functional activities (not elsewhere classified)
	97000 Private households employing staff
955 Laundries and dry cleaners	95210 Laundry and dry-cleaning services

Schedule 3

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**Levy risk groups for experience period
tax years 1 April 2009 to 31 March 2010
and 1 April 2008 to 31 March 2009**

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production 01111 Turf growing 01120 Floriculture production 01130 Vegetable growing 01140 Grape growing 01150 Apple and pear growing 01160 Stone fruit growing 01170 Kiwifruit growing 01180 Olive growing 01190 Fruit and tree nut growing (not elsewhere classified) 01191 Citrus fruit growing 01192 Berry fruit growing 01210 Grain growing 01690 Crop growing (not elsewhere classified) 01692 Mushroom growing
012 Poultry farming	01410 Poultry farming (meat) 01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming 01530 Deer farming 01590 Livestock farming (not elsewhere classified) 01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming 01230 Sheep and beef cattle farming 01240 Sheep farming 01250 Beef cattle farming
018 Dairy cattle farming	01300 Dairy cattle farming

Schedule 3—*continued*

Levy risk groups	Classification units
021	Agriculture and fishing services and aquaculture 02190 Agriculture and fishing support services (not elsewhere classified) 03021 Forest product and moss gathering and processing 04210 Offshore aquaculture 04220 Onshore aquaculture
025	Ocean and coastal fishing 04110 Rock lobster and crab fishing or potting 04120 Prawn fishing 04130 Fish trawling, seining, and netting (including processing on board) 04150 Line fishing (including processing on board) 04190 Fishing (not elsewhere classified)
041	Forestry, hunting and trapping 02200 Hunting and trapping 03010 Forestry 03020 Logging 03030 Forestry support services (excluding tree cutting and felling)
051	Shearing 02120 Shearing services
081	Exploration and mining 11010 Coal mining 13110 Iron ore mining 13140 Gold ore mining 13150 Mineral sand mining 13170 Silver, lead, and zinc ore mining 13190 Metal ore mining (not elsewhere classified) 14110 Gravel and sand quarrying 14190 Construction material mining (not elsewhere classified) 14200 Mining and quarrying (not elsewhere classified) 15110 Petroleum and natural gas exploration

Schedule 3—*continued*

Levy risk groups	Classification units
	15130 Mineral exploration
	15200 Mining support services (not elsewhere classified)
110 Sugar, confectionery and crisps manufacturing, and packaging	21710 Sugar manufacturing
	21720 Confectionery manufacturing
	21795 Potato crisps and corn crisps manufacturing
	78670 Packaging services
112 Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
	21210 Milk and cream processing
	21220 Ice cream manufacturing
	21290 Cheese and other dairy product manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing
	21610 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based)
	21630 Biscuit manufacturing (factory-based)
	21740 Prepared animal and bird feed manufacturing
	21790 Food product manufacturing (not elsewhere classified)
116 Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing
	21400 Oil and fat manufacturing
117 Seafood, poultry and grain product manufacturing	21120 Poultry processing
	21510 Grain mill product manufacturing
	21730 Seafood processing (other than on board vessels)
119 Meat processing	21110 Meat processing

Schedule 3—*continued*

Levy risk groups	Classification units
121 Beverage and tobacco product manufacturing	21810 Soft drink, cordial, and syrup manufacturing
	21820 Beer manufacturing
	21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)
	21840 Spirit manufacturing
	21900 Cigarette and tobacco product manufacturing
131 Textile and rubber product manufacturing	22210 Cut and sewn textile product manufacturing
	22290 Textile finishing and textile product manufacturing (not elsewhere classified)
	22390 Knitted product manufacturing
	22420 Clothing manufacturing
	22500 Footwear manufacturing
	22620 Leather and leather substitute goods manufacturing
	25510 Tyre manufacturing
	25590 Natural rubber product manufacturing
133 Textile and textile product manufacturing	22120 Synthetic textile manufacturing
	22140 Natural textile manufacturing
	22220 Textile floor covering manufacturing
	22230 Rope, cordage, and twine manufacturing
135 Skin and hide processing	22110 Wool scouring
	22611 Leather tanning, fellmongery, and fur dressing
141 Wood products manufacturing and dealing	23210 Veneer and plywood manufacturing
	23230 Wooden structural fittings and components manufacturing
	23290 Wood product manufacturing (not elsewhere classified)

Schedule 3—*continued*

Levy risk groups	Classification units
	29190 Prefabricated wooden building manufacturing
	45310 Timber wholesaling
	52592 Firewood, coal, and coke retailing
143 Timber processing	23110 Log sawmilling
	23120 Wood chipping
	23130 Timber resawing and dressing
151 Paper and paper product manufacturing	23310 Pulp, paper, and paperboard manufacturing
	23330 Corrugated paperboard and paperboard container manufacturing
	23340 Paper bag and sack manufacturing
	24110 Paper stationery manufacturing
153 Paper product and wood panel manufacturing	23220 Reconstituted wood product manufacturing
	23390 Converted paper product manufacturing (not elsewhere classified)
	23391 Sanitary paper product manufacturing
161 Printing and associated services	24120 Printing
	24130 Printing support services
171 Petroleum, gas and inorganic chemical products	12000 Oil and gas extraction
	25100 Petroleum refining and petroleum fuel manufacturing
	25320 Industrial gas manufacturing
	25350 Basic inorganic chemical manufacturing
	65010 Pipeline transport
173 Petroleum and chemical products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)
	25310 Fertiliser manufacturing
	25330 Synthetic resin and synthetic rubber manufacturing

Schedule 3—*continued*

Levy risk groups	Classification units
	25360 Basic polymer manufacturing (not elsewhere classified)
181 Organic chemicals and chemical products	25340 Basic organic chemical manufacturing
	25410 Explosives manufacturing
	25420 Paint and coatings manufacturing
	25490 Basic chemical product manufacturing (not elsewhere classified)
	25491 Adhesive manufacturing
183 Pharmaceutical and chemical product manufacturing	25430 Human pharmaceutical and medicinal product manufacturing
	25431 Veterinary pharmaceutical and medicinal product manufacturing
	25440 Pesticide manufacturing
	25450 Cleaning compound manufacturing
	25460 Cosmetic and toiletry preparation manufacturing
191 Plastic products	25610 Rigid and semi-rigid polymer product manufacturing
	25630 Polymer film and sheet packaging material manufacturing
	25650 Polymer foam product manufacturing
	25661 Polymer product manufacturing (not elsewhere classified)
201 Ceramic, glass and non-metallic products	26100 Glass and glass product manufacturing
	26210 Clay brick manufacturing
	26310 Cement and lime manufacturing
	26320 Plaster and gypsum product manufacturing
	26350 Concrete product manufacturing

Schedule 3—*continued*

Levy risk groups		Classification units	
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		27630	Nut, bolt, screw, and rivet manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)

Schedule 3—*continued*

Levy risk groups	Classification units
	27590 Sheet metal product manufacturing (except metal structural and container products)
226 Metal products (medium-risk group)	27640 Surface coating and finishing
	27690 Fabricated metal product manufacturing (not elsewhere classified)
	27692 Boiler, tank and other heavy-gauge metal container manufacturing
	29110 Prefabricated metal building manufacturing
228 Structural metal industries	27410 Structural steel fabricating
	27490 Structural metal product manufacturing (not elsewhere classified)
231 Aviation, electronic and electrical manufacturing	28240 Aircraft manufacturing and repair services
	28490 Electronic equipment manufacturing (not elsewhere classified)
	28510 Domestic appliance manufacturing (not elsewhere classified)
	28511 Whiteware appliance manufacturing
	28540 Electric lighting equipment manufacturing
	28590 Electrical equipment manufacturing (not elsewhere classified)
233 Automotive and transport manufacturing	28110 Motor vehicle manufacturing
	28130 Automotive electrical components manufacturing
	28190 Motor vehicle parts manufacturing (not elsewhere classified)

Schedule 3—*continued*

Levy risk groups	Classification units
	28290 Transport equipment manufacturing (not elsewhere classified)
235 Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237 Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241 Machinery and equipment manufacturing (lower-medium risk group)	28520 Electric cable and wire manufacturing
	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
	28640 Machine tool and parts manufacturing
	28650 Lifting and material-handling equipment manufacturing
	28660 Pump and compressor manufacturing
	28670 Fixed space heating, cooling, and ventilation equipment manufacturing
243 Machinery and equipment manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing
	28230 Railway rolling stock manufacturing and repair services
	28610 Agricultural machinery and equipment manufacturing
	28620 Mining and construction machinery manufacturing
	28690 Machinery and equipment manufacturing (not elsewhere classified)
	29220 Metal furniture manufacturing

Schedule 3—*continued*

Levy risk groups	Classification units
	78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251 Manufacturing (low-risk group)	24300 Reproduction of recorded media
	28310 Photographic, optical, and ophthalmic equipment manufacturing
	28320 Medical and surgical equipment and prosthetics manufacturing
	28390 Professional and scientific equipment manufacturing (not elsewhere classified)
	28410 Computer and electronic office equipment manufacturing
	28420 Communications equipment manufacturing
	29410 Jewellery and silverware manufacturing
253 Furniture and other manufacturing	29210 Wooden furniture and upholstered seat manufacturing
	29230 Mattress manufacturing
	29290 Furniture manufacturing (not elsewhere classified)
	29420 Toy, sporting, and recreational product manufacturing
	29490 Manufacturing (not elsewhere classified)
261 Electricity generation and supply	36102 On-selling electricity and electricity market operation
	36103 Electricity line-system operation (excluding maintenance and operation)
	36110 Fossil fuel electricity generation
	36120 Hydroelectricity generation
	36130 Electricity generation (not elsewhere classified)
271 Non electricity utilities and network infrastructure	36101 Electricity line-system operation
	36200 Gas supply

Schedule 3—*continued*

Levy risk groups	Classification units
	37010 Water supply
	37020 Sewerage and drainage services
	41221 Utility network construction and maintenance services
291 Waste services	96340 Waste treatment and disposal services
	96350 Solid waste collection services
	96370 Waste remediation and materials recovery services
	96380 Waste collection services (not elsewhere classified)
301 Other building construction	41120 Residential building construction (not elsewhere classified)
	41130 Non-residential building construction
303 House construction	41110 House construction
311 Road and bridge construction	41210 Road and bridge construction
313 Heavy and civil engineering construction	41220 Heavy and civil engineering construction (not elsewhere classified)
315 Land development services	41222 Land development and subdivision
	42100 Site preparation services
320 Agricultural, plumbing and homeware goods wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)
	45391 Plumbing goods wholesaling
	47320 Furniture and floor coverings wholesaling
	47390 Kitchenware and diningware wholesaling
321 Electrical services	42320 Electrical services (including telecommunication services within buildings)
322 Heating, ventilation and alarm services	42330 Air conditioning and heating services
	42341 Fire and security alarm installation services

Schedule 3—*continued*

Levy risk groups	Classification units
323 Plumbing and building completion services	42310 Plumbing services
	42592 Building completion services—all trades subcontracted
324 Painting and decorating services	42440 Painting and decorating services
326 Construction and building trade services	42101 Hire of construction machinery and cranes with operator
	42210 Concreting services
	42342 Building installation services (not elsewhere classified)
	42410 Plastering and ceiling services
	42420 Carpentry services
	42430 Tiling and carpeting services
	42450 Glazing services
	42510 Landscape construction services
	42590 Construction services (not elsewhere classified)
	95250 Gardening and turf management services
	328 Structural trade services
42230 Roofing services	
42240 Structural steel erection services	
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods

Schedule 3—*continued*

Levy risk groups	Classification units
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)
351 Vehicle and machinery wholesaling	46110 Agricultural and construction machinery wholesaling
	46220 Commercial vehicle wholesaling
361 Fish, meats and dairy produce wholesaling	47110 Meat, poultry, and smallgoods wholesaling
	47130 Dairy produce wholesaling
	47140 Fish and seafood wholesaling
371 Wholesale trade (low-risk group)	45111 Wool wholesaling
	45230 Industrial and agricultural chemical product wholesaling
	46210 Car wholesaling
	47170 Liquor and tobacco product wholesaling
	47210 Textile product wholesaling
	47220 Clothing and footwear wholesaling
	47940 Book and magazine wholesaling
	47950 Paper product wholesaling
	47960 Pharmaceutical and toiletry goods wholesaling
	47990 Wholesaling (not elsewhere classified)
373 Other wholesaling	47990 Wholesaling (not elsewhere classified)
391 Car retailing	53110 Car retailing (including associated vehicle servicing)

Schedule 3—*continued*

Levy risk groups	Classification units
393 Motor trade wholesaling and re-tailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)
	46230 Motor vehicle new-part wholesaling
	52450 Marine equipment retailing
	53120 Motor cycle retailing (including associated vehicle servicing)
	53130 Trailer and motor vehicle retailing (not elsewhere classified)
	53140 Motor vehicle parts retailing
	53210 Petroleum fuel retailing (including associated vehicle servicing)
395 Motor trade services	46240 Motor vehicle dismantling and used-part wholesaling
	53240 Tyre retailing
411 Food retailing	21640 Bakery product manufacturing (non-factory based)
	51100 Supermarket and grocery stores
	51210 Fresh meat, fish, and poultry retailing
	51220 Fruit and vegetable retailing
	51230 Liquor retailing
	51290 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing
	95220 Photographic film processing
422 Clothing and footwear retailing	52210 Clothing retailing
	52220 Footwear retailing
424 Retail trade (low-risk group)	52350 Entertainment media retailing
	52410 Sport and camping equipment retailing
	52430 Newspaper and book retailing
	52460 Stationery goods retailing
	52540 Flower retailing

Schedule 3—*continued*

Levy risk groups	Classification units
	52550 Watch and jewellery retailing
	52560 Personal accessories retailing (not elsewhere classified)
	52591 Craft and gift retailing (not elsewhere classified)
	71111 Retail postal services
	95110 Video and other electronic media rental and hiring
426 Retail trade (low-medium risk group)	52100 Department stores
	52340 Electrical, electronic, and gas appliance retailing
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor covering retailing
	52330 Hardware and building supplies retailing
	52331 Houseware retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars
	57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services
	51270 Catering services

Schedule 3—*continued*

Levy risk groups	Classification units
	57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport
	61220 Urban bus transport
	61230 Taxi and road transport (not elsewhere classified)
	62000 Rail freight transport
	62100 Rail passenger transport
463 Road freight transport	61100 Road freight transport
491 Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
	66300 Airport operations and air transport support services (not elsewhere classified)
493 Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137
	64040 Air operations under Civil Aviation Rules Part 133 or 135
	64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501 Water and scenic transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
	63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
	63030 Inland water transport (except passenger-only)
	63031 Water passenger transport (river, lake, or harbour)
	66230 Port and water transport terminal and marina operations
	66290 Water transport support services (not elsewhere classified)
	66500 Scenic and sightseeing transport (excluding aviation)

Schedule 3—*continued*

Levy risk groups	Classification units
511 Postal and courier services	71110 Postal services
	71120 Courier pick-up and delivery services
521 Travel, customs and shipping agency services	66410 Travel agency and tour arrangement services
	66440 Customs and shipping agency services (excluding handling of goods)
523 Other transport and transport services	65090 Transport (not elsewhere classified)
	66190 Transport support services (not elsewhere classified)
	66420 Freight forwarding services
525 Stevedoring	66210 Stevedoring services
531 Warehousing and storage	67010 Grain storage services
	67090 Warehousing and storage services (not elsewhere classified)
541 Publishing	24211 Newspaper publishing
	24221 Magazine and other periodical publishing
	24230 Book publishing
	24231 Publishing (not elsewhere classified) (except software, music, and Internet)
	24232 Internet publishing and broadcasting
	24233 Directory and mailing-list publishing
	24234 Music publishing
	24235 Software publishing
581 Communications and information services	71200 Wired telecommunications network operation
	71210 Wireless telecommunications network operation (not elsewhere classified)
	71230 Telecommunications services (not elsewhere classified)

Schedule 3—*continued*

Levy risk groups	Classification units
	71240 Internet service providers and web search portals
	78310 Data processing and web-hosting services
	78320 Electronic information storage services
	92110 Information services (not elsewhere classified)
621 Finance, insurance and statistical services	73100 Central banking
	73210 Banking
	73220 Building society operation
	73230 Credit union operation
	73290 Depository financial intermediation (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
	74120 Superannuation funds
	74210 Health insurance
	74220 General insurance
	75110 Financial asset broking services
	75190 Auxiliary finance and investment services (not elsewhere classified)
	75200 Auxiliary insurance services
	78530 Market research and statistical services
641 Financial and rental services	77300 Non-financial assets leasing and investment
	77301 Holder investor farms and livestock
	77410 Passenger car and minibus rental and hiring
	95190 Goods and equipment rental and hiring (not elsewhere classified)

Schedule 3—*continued*

Levy risk groups	Classification units
661 Transport and machinery rental services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified) 77430 Heavy machinery and scaffolding rental and hiring
671 Real estate services	77200 Real estate services
673 Property development and operation	77110 Residential property operators and developers (excluding construction) 77120 Non-residential property operators and developers (excluding construction)
691 Advertising and photographic services	78510 Advertising services 95230 Professional photographic services
693 Design and engineering services	78210 Architectural services 78220 Surveying and mapping services 78230 Engineering design and engineering consulting services 78520 Specialised design services (not elsewhere classified)
695 Scientific research services	78100 Scientific research services
697 Scientific and veterinary services	78290 Scientific testing and analysis services 78291 Professional, scientific, and technical services (not elsewhere classified) 86400 Veterinary services
701 Computer services	78340 Computer systems design and related services
720 Legal services	78410 Legal services
721 Accounting services	78420 Accounting services
723 Management and consulting services	78550 Management advice and related consulting services 78560 Corporate head office management services
724 Business support services	61231 Taxi organisations (excluding those that provide taxi services)

Schedule 3—*continued*

Levy risk groups	Classification units
	78610 Employment placement and recruitment services (no on-hired staff)
	78620 Labour supply services (on-hired staff—office workers only)
	78630 Document preparation services
	78691 Credit reporting and debt collection services
	78692 Call centre operation
	84700 Educational support services
726 Administrative services	78540 Office administrative services
	78693 Administrative services (not elsewhere classified)
728 Labour supply services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751 Government administration	81110 Central government administration (not elsewhere classified)
	81300 Foreign government representation
753 Local government, public order and regulatory services	81130 Local government administration (not elsewhere classified)
	96360 Public order and safety services (not elsewhere classified)
	96400 Regulatory services (licensing and inspection) (not elsewhere classified)
755 Justice	81200 Justice
	87292 Parole or probationary services
761 Defence	82000 Defence
771 Police services	96310 Police services
773 Inspection, investigation and security services	21111 Meat and food inspection services
	78640 Investigation and security services
775 Corrective services	96320 Correctional and detention services

Schedule 3—*continued*

Levy risk groups		Classification units	
777	Fire and emergency services	96330	Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Special-school education
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)
		86391	Health care services (not elsewhere classified)

Schedule 3—*continued*

Levy risk groups	Classification units
	87222 Residential refuge operation
861 Preschool education and child care	84100 Preschool education
	87100 Child care services
863 Medical and social support services	86131 Labour supply services (nursing, medical, and dental)
	87290 Social assistance services (not elsewhere classified)
865 Aged and residential care and ambulance services	86130 Aged care residential services
	86330 Ambulance services
	87210 Retirement village operation (without rest home or hospital facilities)
	87211 Retirement village operation (with rest home or hospital facilities)
	87220 Residential care services (not elsewhere classified)
901 Entertainment broadcasting and distribution	91120 Motion picture and video distribution
	91210 Radio broadcasting
	91220 Free-to-air television broadcasting
	91230 Cable and other subscription programming
	92100 Libraries and archives
903 Entertainment and performing arts	91110 Motion picture and video production
	91111 Post-production services and other motion picture and video activities (not elsewhere classified)
	91130 Motion picture exhibition
	92410 Performing arts operation
	92420 Creative artists, musicians, writers, and performers
	92510 Music and other sound recording activities (not elsewhere classified)

Schedule 3—*continued*

Levy risk groups	Classification units
	92520 Performing arts venue operation
	93220 Casino operation
911 Sporting and recreational activities (lower-risk group)	93111 Horse and dog racing administration and track operation
	93120 Sports and physical recreation venues, grounds, and facilities operation
	93130 Health and fitness centres and gymnasia operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93199 Sport and physical recreation—netball
	93300 Amusement parks and centres operation
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities

Schedule 3—*continued*

Levy risk groups	Classification units
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93194 Sport and physical recreation—professional cricket
	93198 Sport and physical recreation—motor racing
	93400 Amusement and other recreation activities (not elsewhere classified)
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation

Schedule 3—*continued*

Levy risk groups	Classification units
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)
941 Repair and maintenance (low-risk group)	52620 Clothing and footwear repair
	52690 Repair and maintenance (not elsewhere classified)
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance
943 Repair and maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)
	52610 Domestic appliance repair and maintenance
	53220 Automotive electrical services
	53230 Automotive body, paint, and interior repair and maintenance
	53290 Automotive repair and maintenance (not elsewhere classified)
945 Facilities maintenance and management	78650 Pest control services (except agricultural and forestry)
	78660 Cleaning services and facilities management (not elsewhere classified)
951 Business and community organisations	96100 Religious organisations and services
	96210 Business and professional association services
	96220 Labour association services
	96290 Interest group services (not elsewhere classified)
953 Personal and community activities	66110 Parking services
	95240 Funeral, crematorium, and cemetery services
	95260 Hairdressing and beauty services

Schedule 3—*continued*

Levy risk groups	Classification units
	95270 Diet and weight-reduction centre operation
	95290 Personal services (not elsewhere classified)
	95300 Brothel-keeping, massage parlour and prostitution services
	96291 Community-based, multi-functional activities (not elsewhere classified)
	97000 Private households employing staff
955 Laundries and dry cleaners	95210 Laundry and dry-cleaning services

Michael Webster,
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 update the minimum liable earnings for experience rating, create a new classification unit for the applicable levy year, amend an existing classification unit for the applicable levy year, and add 2 schedules that record the classification units that applied during the experience period.

The regulations come into force on 1 April 2012.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 23 February 2012.

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Notes

1 *General*

This is a reprint of the Accident Compensation (Experience Rating) Amendment Regulations 2012. The reprint incorporates all the amendments to the regulations as at 1 April 2013, as specified in the list of amendments at the end of these notes. Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

**5 *List of amendments incorporated in this reprint
(most recent first)***

Accident Compensation (Experience Rating) Regulations 2013 (SR 2013/16):
regulation 24(1)
