

**Reprint  
as at 1 April 2009**



**Injury Prevention, Rehabilitation,  
and Compensation (Work Account  
Levies) Regulations 2008**

(SR 2008/42)

Anand Satyanand, Governor-General

**Order in Council**

At Wellington this 25th day of February 2008

Present:

His Excellency the Governor-General in Council

Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2008: revoked, on 1 April 2009, by regulation 51(1) of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2009 (SR 2009/17).

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**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.**

Pursuant to sections 244, 329, and 333 of the Injury Prevention, Rehabilitation, and Compensation Act 2001, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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## Regulations

- 1 Title**  
 These regulations are the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2008.
- 2 Commencement**  
 These regulations come into force on 1 April 2008.
- 3 Interpretation**  
 In these regulations, unless the context otherwise requires,—  
**Act** means the Injury Prevention, Rehabilitation, and Compensation Act 2001  
**applicant** means an applicant for a downward adjustment under Part 3

**approved auditor** means a person approved by the chief executive under regulation 16(1) or 40(1) to conduct an audit for the purposes of Part 3 or 4, as the case may be

**chief executive** means the chief executive of the Corporation

**classified** means classified for the purpose of section 170 of the Act

**compensation levy** means the levy payable by self-employed persons and shareholder-employees to purchase and maintain weekly compensation under section 208 of the Act, calculated by the Corporation under regulation 11

**Corporation** means the Accident Compensation Corporation continued by section 259 of the Act

**downward adjustment** means a downward adjustment to—

- (a) the Work Account levy payable by an employer; or
- (b) the Work Account levy or compensation levy payable by a self-employed person

**downward audit**, in relation to an employer or self-employed person, means an audit of the employer's or self-employed person's safety management practices conducted on the basis described in regulation 19 or 29

**downward audit tool** means an audit tool approved by the Minister under section 175(4) of the Act as a basis for determining whether to make a downward adjustment

**tax year** has the meaning given to it by section OB 1 of the Income Tax Act 2004

**upward adjustment** means an upward adjustment to the Work Account levy payable by an employer

**upward audit**, in relation to an employer, means an audit of the employer's safety management practices conducted on the basis described in regulation 42

**upward audit tool** means an audit tool approved by the Minister under section 175(4) of the Act and specially designed for the purposes of section 180 of the Act

**Work Account levy** means the levy payable by—

- (a) an employer under section 168 of the Act;
- (b) a private domestic worker under section 168A of the Act;
- (c) a self-employed person under section 168B of the Act.

**4 Period to which levy relates**

- (1) There is prescribed for the purposes of these regulations the period comprising—
- (a) the tax year commencing on 1 April 2008 and ending with the close of 31 March 2009; and
  - (b) any tax year commencing on or after 1 April 2009.
- (2) The Work Account levy and the compensation levy relate to the period prescribed by subclause (1).

**Part 1  
Work Account levy**

**5 Calculation of Work Account levy payable by employers and private domestic workers**

The amount of Work Account levy payable by employers and private domestic workers is calculated using the following formula:

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

where—

- c is—
- (a) in respect of an employer, the amount of earnings paid to the employer's employees in the tax year prescribed in regulation 4(1)(a) or (b), whichever applies; or
  - (b) in respect of a private domestic worker, the amount of earnings derived by the private domestic worker in the tax year prescribed in regulation 4(1)(a) or (b), whichever applies
- d is the levy rate in Schedule 1 that applies to the classification unit in which the employer or private domestic worker is classified.

**6 Calculation of Work Account levy payable by self-employed persons**

The amount of Work Account levy payable by self-employed persons is calculated using the following formula:

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

where—

c is—

- (a) the amount of earnings derived by the self-employed person in the 2007/08 tax year or, if regulation 4(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 4(1)(b); or
- (b) if regulation 9 applies, the appropriate amount stated in regulation 9(2)

d is the levy rate in Schedule 2 that applies to the classification unit in which the self-employed person is classified.

#### **7 Work Account levy subject to adjustments**

The amount of Work Account levy payable by an employer, private domestic worker, or self-employed person is subject to any adjustments under Part 3 and in relation to employers, under Part 4.

#### **8 Maximum earnings on which levy payable**

- (1) The maximum amount of earnings on which the Work Account levy is payable by an employer in respect of any 1 employee, or by a private domestic worker, in a tax year is \$102,922.
- (2) The maximum amount of self-employed earnings in the 2007/08 tax year or, if regulation 4(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 4(1)(b), on which a Work Account levy or compensation levy is payable by a self-employed person is \$99,817.

#### **9 Minimum levies to be paid by certain people earning less than stated amount or without earnings history**

- (1) This regulation applies to a person who, in the 2007/08 tax year or, if regulation 4(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 4(1)(b),—
  - (a) works for an average of more than 30 hours a week as a self-employed person; and

- (b) either—
  - (i) earns less than the amount stated in subclause (2) for a person of his or her age on the last day of the tax year; or
  - (ii) cannot provide an amount of earnings as a self-employed person, because he or she did not have earnings as a self-employed person in that tax year.
- (2) The amount referred to in subclause (1) is—
  - (a) \$21,320 for a person who is aged 18 or over on the last day of that tax year:
  - (b) \$17,056 for a person who is aged under 18 on the last day of that tax year.

## **Part 2**

### **Persons purchasing compensation**

#### **10 Application of this Part**

This Part applies to a self-employed person or shareholder-employee who purchases weekly compensation from, and enters into an agreement with, the Corporation under sections 208 and 209 of the Act.

#### **11 Corporation to determine compensation levy**

- (1) The compensation levy payable by a person to whom this Part applies must be paid at the levy rate stated in Schedule 3 for the classification unit in which the person is classified.
- (2) The Corporation must calculate the compensation levy payable by the person using the following formula:

$$g + h$$

where—

- g is the amount of base compensation levy calculated according to regulation 12
- h is either—
  - (a) the amount of the non-abatement part calculated under regulation 13, if that regulation applies; or
  - (b) 0, if regulation 13 does not apply.



- (3) The compensation levy payable by a person under subclause (1) is subject to any adjustments under Part 3.

**12 Base compensation levy**

The amount of base compensation levy payable by a person to whom this Part applies is calculated using the following formula:

$$\frac{j \times k}{100}$$

where—

- j is the agreed level of compensation purchased by the person under section 208 of the Act, adjusted to an annual equivalent figure
- k is the appropriate rate stated in Schedule 3.

**13 Non-abatement part**

- (1) This regulation applies only to a person to whom this Part applies who purchases weekly compensation under an agreement that does not make provision for the reduction, or progressive reduction, of the agreed level of weekly compensation in circumstances set out in the agreement.
- (2) The amount of the non-abatement part of the compensation levy payable by a person to whom this regulation applies is calculated using the following formula:

$$\frac{j \times p}{100}$$

where—

- j is the same amount as item j in the formula set out in regulation 12
- p is the appropriate non-abatement part rate stated in Schedule 3.

**14 Self-employed person must pay either compensation levy or Work Account levy**

Nothing in these regulations limits or affects the obligation of a self-employed person to pay a Work Account levy for any

period for which no agreement under section 208 of the Act has effect in relation to the person.

### **Part 3**

#### **Downward adjustments to Work Account levy or compensation levy based on safety management practices**

Subpart 1—General provisions relating to  
downward adjustments to Work Account  
levy or compensation levy

#### **15 Limits on entitlement to downward adjustments**

- (1) An employer or self-employed person may apply for, and the Corporation may make, a downward adjustment under either subpart 2 or 3 of this Part, but not under both subparts.
- (2) To avoid doubt, the Corporation may not make, at the same time, more than 1 downward adjustment for the same employer or self-employed person in his or her capacity as an employer or self-employed person.

#### **16 Auditors**

- (1) Audits for the purposes of this Part (other than audits for the purposes of regulation 20(2)) must be conducted by an auditor approved by the chief executive for the purpose.
- (2) The chief executive must not approve a person to conduct audits of employers' or self-employed persons' safety management practices for the purposes of these regulations unless satisfied that the person has the qualifications and experience to undertake the audits.

#### **17 Decisions made under this Part**

The following decisions are decisions of the Corporation:

- (a) a decision about whether to make a downward adjustment:
- (b) a decision about which of the downward adjustments in regulation 18(2) applies:

- (c) a decision to discontinue or reduce a downward adjustment made after a further downward audit under regulation 25;
- (d) a decision about whether subpart 2 or 3 of this Part applies to an employer;
- (e) a decision about whether to cancel or discontinue a downward adjustment under regulation 35, 36, or 37.

### Subpart 2—Downward adjustments for all employers or self-employed persons

#### **18 Downward adjustments**

- (1) The Corporation may make, under this subpart, a downward adjustment if a downward audit discloses that the employer's or self-employed person's safety management practices meet the standard required by the downward audit tool approved by the Minister for the purposes of this subpart.
- (2) The downward adjustment must be—
  - (a) an adjustment of 10% if the downward audit discloses that the employer's or self-employed person's safety management practices meet, to a primary level only, the standard required by the downward audit tool; or
  - (b) an adjustment of 15% if the downward audit discloses that the employer's or self-employed person's safety management practices meet, to a secondary level but not a tertiary level, the standard required by the downward audit tool; or
  - (c) an adjustment of 20% if the downward audit discloses that the employer's or self-employed person's safety management practices meet, to a tertiary level, the standard required by the downward audit tool.

#### **19 Basis of downward adjustments**

- (1) A downward adjustment under this subpart is based on an audit of the employer's or self-employed person's safety management practices conducted in accordance with the downward audit tool.
- (2) An auditor conducting a downward audit may, but is not obliged to, allow the employer or self-employed person up

to 30 days to improve their safety management practices, or aspects of them, before finalising the auditor's report.

- (3) The 30-day period begins when the auditor notifies the employer or self-employed person of the safety management practices, or aspects of them, that could be improved.

## **20 Employer or self-employed person may apply for audit**

- (1) An employer or self-employed person may apply to the Corporation for a downward audit under regulation 19(1) to see—
  - (a) whether the employer or self-employed person qualifies for a downward adjustment under this subpart; and
  - (b) if so, which of the downward adjustments in regulation 18(2) applies.
- (2) Every application under subclause (1) must be accompanied by a written notice, given by the applicant or (in the case of an employer that is a body corporate) an officer or employee of the applicant, containing—
  - (a) a statement that the applicant has conducted the applicant's own audit of the applicant's safety management practices, based on the downward audit tool; and
  - (b) a declaration that, in the light of the results of the applicant's own audit, the applicant (or officer or employee) believes that a downward audit by an approved auditor would meet the standard required by the downward audit tool.

## **21 Determination of applications for audit**

- (1) The chief executive must decide which of the applicants who have made applications under regulation 20(1) will be audited.
- (2) In deciding, the chief executive may consider the declarations referred to in regulation 20(2)(b).
- (3) The chief executive must deal with applications in the order in which they are received.
- (4) Within 10 working days after receiving an application under regulation 20(1), the Corporation must—
  - (a) decide whether or not to accept it; and
  - (b) give written notice to the applicant concerned of the Corporation's decision and the reasons for it.

- (5) For the purposes of this regulation, an application is to be treated as not having been received until the date on which the Corporation has received all the information it reasonably requires to enable it to consider the application.

**22 Restrictions on further applications for audits for downward adjustment**

If a downward audit has previously been conducted on an application made by an applicant under regulation 20(1), the applicant concerned may not apply for another downward audit under that regulation for at least 12 months after being notified—

- (a) whether that previous downward audit discloses that the employer's or self-employed person's safety management practices meet the standard required by the downward audit tool; and, if so,
- (b) whether they meet the standard required to a primary, secondary, or tertiary level.

**23 Application of downward adjustments**

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment (or that adjustment as modified by any reductions under regulation 25(3)) must be applied to the Work Account levy or the compensation levy payable by the employer or self-employed person during the period—
- (a) commencing on the first day of the month after the month in which the employer or self-employed person was notified of the decision; and
- (b) ending on the earlier of—
- (i) the day 24 months later;
- (ii) the discontinuation of the adjustment under regulation 25(3).
- (2) If a downward adjustment under this subpart will cease to apply to an employer's or self-employed person's Work Account levy or compensation levy on the expiration of a 24-month period, the Corporation must notify the employer or self-employed person of the date when the period will end.
- (3) The Corporation must comply with subclause (2)—

- (a) not earlier than 3 months before the end of the period;  
and
- (b) not later than 2 months before the end of the period.

**24 Administration of downward adjustments**

If the Corporation decides to make a downward adjustment under this subpart after the employer or self-employed person has paid the Work Account levy or compensation levy for a period, the Corporation—

- (a) must pay the amount of the downward adjustment to the employer or self-employed person—
  - (i) if the employer or self-employed person so requests; and
  - (ii) if, after the downward adjustment, the employer or self-employed person's account is more than \$100 in credit; or
- (b) must credit the amount of the adjustment to the employer's or self-employed person's account to be offset against payment of the Work Account levy or compensation levy for the next period.

**25 Corporation may require further audit in certain circumstances**

- (1) The Corporation may require an employer to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment made under this subpart to the employer's Work Account levy took effect,—
  - (a) there has been a fatal or serious injury at the employer's workplace; or
  - (b) there has been a cluster of injuries at the employer's workplace; or
  - (c) the Corporation has received complaints from an employee or employees of the employer about safety standards at the employer's workplace; or
  - (d) the ownership or control of the employer's business has changed.
- (2) The Corporation may require a self-employed person to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this

- subpart to the self-employed person's Work Account levy or compensation levy took effect,—
- (a) there has been a fatal or serious injury at the self-employed person's workplace; or
  - (b) there has been a cluster of injuries at the self-employed person's workplace; or
  - (c) the Corporation has received complaints about safety standards at the self-employed person's workplace; or
  - (d) the ownership or control of the self-employed person's business has changed.
- (3) After the further downward audit, the Corporation may discontinue or reduce the employer's or self-employed person's adjustment.
  - (4) Promptly after deciding to discontinue or reduce the adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.
  - (5) A discontinuation or reduction of the adjustment takes effect on the first day of the month after the month in which the Corporation notifies the employer or self-employed person of its decision to discontinue or reduce the adjustment.
  - (6) The Corporation may adjust the amount of monthly instalments of the Work Account levy or compensation levy payable by the employer or self-employed person on and after the day on which the discontinuation or reduction of the adjustment takes effect.

### Subpart 3—Downward adjustment for certain employers or self-employed persons

#### **26 Interpretation**

In this subpart, unless the context otherwise requires,—

**appropriate experience** means not less than 12 months' experience (in the aggregate)

**health and safety procedures** includes—

- (a) hazard identification and management; and
- (b) incident investigation; and
- (c) employee training on health and safety matters (if applicable); and
- (d) emergency management procedures

**prescribed downward adjustment period** has the meaning given to it by regulation 33(3)

**relevant industry health and safety management background**, in relation to a person, means any training or appropriate experience in implementing health and safety procedures—

- (a) that is relevant to the person's workplace; and
- (b) for which satisfactory evidence is available from the person

**responsible employee**, in relation to an employer, means an employee of that employer who is responsible for that employer's health and safety management practices

**satisfactory evidence**, in relation to a person's relevant industry health and safety management background, includes—

- (a) a document that shows the person has successfully completed a relevant training course; or
- (b) a document that shows—
  - (i) the person has been involved in maintaining a health and safety management system in a New Zealand workplace; and
  - (ii) the nature and extent of that person's involvement; and
  - (iii) the period of that person's involvement; or
- (c) a written health and safety management plan that the person has implemented.

## 27 Application of this subpart

This subpart applies—

- (a) to a person who—
  - (i) is an employer, if either 1 of the following applies:
    - (A) the total liable earnings of the employer's employees are equal to or less than \$450,000 in the current tax year; or
    - (B) the employer employs 10 or fewer full-time-equivalent employees; or
  - (ii) is a self-employed person, if either 1 of the following applies:



- (A) the person derived earnings, as a self-employed person, that are equal to or less than \$450,000 in the previous tax year; or
  - (B) the person employs 10 or fewer full-time-equivalent employees; and
- (b) if the employer or self-employed person is classified in 1 of the classification units specified in Schedule 4; and
  - (c) if the Corporation is satisfied that the employer (or the employer's responsible employee) or the self-employed person has a relevant industry health and safety management background; and
  - (d) if the employer or self-employed person allows a downward audit (which may include an on-site audit) to be conducted of the employer's or self-employed person's safety management practices.

**28 Downward adjustments**

- (1) The Corporation may make, under this subpart, a downward adjustment if it is satisfied that—
  - (a) this subpart applies to the employer or self-employed person; and
  - (b) the employer's or self-employed person's safety management practices meet the standard required by the downward audit tool that applies to the classification unit in which the employer or self-employed person is classified.
- (2) The downward adjustment must be an adjustment of 10%.

**29 Basis of downward adjustments**

- (1) A downward adjustment under this subpart is based on an audit of the employer's or self-employed person's safety management practices conducted in accordance with the relevant downward audit tool.
- (2) An auditor conducting a downward audit may, but is not obliged to, allow the employer or self-employed person up to 30 days to improve their safety management practices, or aspects of them, before finalising the auditor's report.

- (3) The 30-day period begins when the auditor notifies the employer or self-employed person of the safety management practices, or aspects of them, that could be improved.

**30 Employer or self-employed person may apply for downward adjustment**

- (1) An employer or self-employed person may apply to the Corporation for a downward adjustment under this subpart.
- (2) Every application under subclause (1) must include—
- (a) a declaration by the applicant (or, in the case of an employer, the employer's responsible employee) that this subpart applies to the applicant; and
  - (b) satisfactory evidence that the applicant (or, in the case of an employer, the employer's responsible employee) has a relevant industry health and safety management background; and
  - (c) an assessment by the applicant (or, in the case of an employer, the employer's responsible employee) of the applicant's safety management practices, based on the relevant downward audit tool; and
  - (d) a declaration that the applicant (or, in the case of an employer, the employer's responsible employee) believes that the applicant's safety management practices meet the standard required by the relevant downward audit tool.

**31 Determination of applications for downward adjustment**

- (1) The Corporation must deal with applications for downward adjustments under this subpart in the order in which they are received.
- (2) After receiving an application, the Corporation must—
- (a) decide whether this subpart applies to the applicant; and
  - (b) decide whether to make the downward adjustment.
- (3) The Corporation—
- (a) may consider the declarations referred to in regulation 30(2) in making any decision under subclause (2); and
  - (b) must give the applicant written notice of that decision and the reasons for it.

### **32 Audits**

- (1) An approved auditor may conduct a downward audit under this subpart by either or both of the following means:
  - (a) assessing the documentation included in the applicant's application for a downward adjustment (whether the assessment is based on the documents or is conducted by means of an interview with the applicant or, in the case of an employer, the employer's responsible employee);
  - (b) conducting an on-site audit of the applicant's safety management practices.
- (2) To avoid doubt, subclause (1) does not require an approved auditor to conduct an on-site audit before determining whether the applicant's safety management practices meet the standard required by a downward audit tool.

### **33 Application of downward adjustments**

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment must be applied to the Work Account levy or compensation levy payable by the employer or self-employed person during the prescribed downward adjustment period.
- (2) Subclause (1) is subject to regulations 35, 36, and 37.
- (3) **Prescribed downward adjustment period** means the period comprising—
  - (a) the tax year in which the applicant's application for the downward adjustment under this subpart was received (that is, the period commencing on 1 April and ending on 31 March in that tax year); and
  - (b) the next 2 tax years.

### **34 Person for whom downward adjustment is made must submit annual declaration**

- (1) The Corporation must send to every employer or self-employed person for whom the Corporation has made a downward adjustment under this subpart a written notice that the employer or self-employed person is required to submit a declaration under subclause (3).

- (2) The written notice must be sent to the employer or self-employed person each year of the prescribed downward adjustment period, before each anniversary of the date of the person's application for the downward adjustment.
- (3) The employer or self-employed person must, within 6 months of the date of the written notice, submit to the Corporation a declaration that, at the time the declaration is made,—
  - (a) this subpart continues to apply to the employer or self-employed person on the basis that the employer or self-employed person continues to meet the requirements in regulation 27(a) to (c); and
  - (b) the assessment that was included, in accordance with regulation 30(2)(c), in the employer's or self-employed person's application for the downward adjustment continues to reflect the person's safety management practices.
- (4) To avoid doubt, the requirement in subclause (3) applies only during the prescribed downward adjustment period.

**35 Consequences of failure to submit annual declaration**

- (1) If an employer or self-employed person for whom the Corporation has made a downward adjustment under this subpart fails to submit a declaration required by regulation 34(3) within the time required by that subclause, the Corporation—
  - (a) may cancel the downward adjustment for the tax year in which the declaration was due; and
  - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was due.
- (2) If the downward adjustment is cancelled for a tax year under subclause (1)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (3) If the Corporation cancels the downward adjustment under subclause (1)(a) after the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.

- (4) If the Corporation cancels the downward adjustment under subclause (1)(a), or discontinues the downward adjustment under subclause (1)(b), before the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (5) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.

**36 Consequences if annual declaration discloses this subpart no longer applies or self-assessment no longer current**

- (1) This regulation applies if a declaration submitted by an employer or self-employed person under regulation 34(3) discloses that—
  - (a) this subpart no longer applies to the employer or self-employed person on the basis that the employer or self-employed person no longer meets the requirements in regulation 27(a) to (c); or
  - (b) the assessment that was included, in accordance with regulation 30(2)(c), in the employer's or self-employed person's application for the downward adjustment no longer reflects the employer's or self-employed person's safety management practices.
- (2) The Corporation—
  - (a) may cancel the downward adjustment for the tax year in which the declaration was made; and
  - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was made.
- (3) If the downward adjustment is cancelled for a tax year under subclause (2)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (4) If the Corporation cancels the downward adjustment under subclause (2)(a) after the employer or self-employed person has paid the downward adjusted Work Account levy or com-

pensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.

- (5) If the Corporation cancels the downward adjustment under subclause (2)(a), or discontinues the downward adjustment under subclause (2)(b), before the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (6) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.
- (7) If subclause (1)(a) applies, the employer or self-employed person may not make a new application for a downward adjustment until this subpart applies to the employer or self-employed person.
- (8) If subclause (1)(b) applies, the employer or self-employed person may make a new application for a downward adjustment (in which case the provisions of this subpart must be complied with again).
- (9) Subclause (8) is subject to regulation 38(2).

### **37 Corporation may require further audit in certain circumstances**

- (1) The Corporation may require an employer to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the employer's Work Account levy took effect,—
  - (a) there has been a fatal or serious injury at the employer's workplace; or
  - (b) there has been a cluster of injuries at the employer's workplace; or
  - (c) the Corporation has received complaints about safety standards at the employer's workplace; or
  - (d) the Corporation believes, on reasonable grounds, that—
    - (i) this subpart does not apply to the employer; or

- (ii) the assessment that was included, in accordance with regulation 30(2)(c), in the employer's application for the downward adjustment does not reflect the employer's safety management practices; or
    - (e) the ownership or control of the employer's business has changed.
  - (2) The Corporation may require a self-employed person to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the self-employed person's Work Account levy or compensation levy took effect,—
    - (a) there has been a fatal or serious injury at the self-employed person's workplace; or
    - (b) there has been a cluster of injuries at the self-employed person's workplace; or
    - (c) the Corporation has received complaints about safety standards at the self-employed person's workplace; or
    - (d) the Corporation believes, on reasonable grounds, that—
      - (i) this subpart does not apply to the self-employed person; or
      - (ii) the assessment that was included, in accordance with regulation 30(2)(c), in the self-employed person's application for the downward adjustment does not reflect the self-employed person's safety management practices; or
    - (e) the ownership or control of the self-employed person's business has changed.
  - (3) If the employer's or self-employed person's safety management practices fail to meet the standard required in the further downward audit, the Corporation may—
    - (a) cancel the downward adjustment for the tax year in which the further downward audit was conducted; and
    - (b) discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the further downward audit was conducted.
  - (4) If the downward adjustment is cancelled for a tax year under subclause (3)(a), the downward adjustment ceases to apply for

the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).

- (5) If the Corporation cancels the downward adjustment under subclause (3)(a) after the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (6) If the Corporation cancels the downward adjustment under subclause (3)(a), or discontinues the downward adjustment under subclause (3)(b), before the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (7) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.

### **38 Restrictions on further applications for downward adjustment**

- (1) This regulation applies if—
  - (a) an employer or self-employed person applies for a downward adjustment under this subpart and the Corporation decides not to make a downward adjustment because—
    - (i) the employer or self-employed person is not a person to whom this subpart applies; or
    - (ii) the employer's or self-employed person's safety management practices do not meet the standard required by a downward audit tool; or
  - (b) the Corporation makes a downward adjustment, but then decides to cancel or discontinue the downward adjustment under regulation 35, 36, or 37.
- (2) If the employer or self-employed person makes a further application for a downward adjustment within 6 months of being notified of the Corporation's decision referred to in subclause (1)(a) or (b), the Corporation may refuse to consider a further application.



**39 Administration of downward adjustments**

If the Corporation decides to make a downward adjustment under this subpart after the employer or self-employed person has paid the Work Account levy or compensation levy for a tax year during the prescribed downward adjustment period, the Corporation—

- (a) must pay the amount of the downward adjustment to the employer or self-employed person—
  - (i) if the employer or self-employed person so requests; and
  - (ii) if, after the downward adjustment, the employer's or self-employed person's account is more than \$100 in credit; or
- (b) otherwise, must credit the amount of the adjustment to the employer's or self-employed person's account to be offset against payment of the Work Account levy or compensation levy for the next period.

**Part 4**

**Upward adjustments to Work Account  
levy based on employer's safety  
management practices**

**40 Auditors**

- (1) Audits for the purposes of this Part must be conducted by an auditor approved by the chief executive for the purpose.
- (2) The chief executive must not approve a person to conduct audits of employer's safety management practices for the purposes of these regulations unless satisfied that the person has the qualifications and experience to undertake the audits.

**41 Upward adjustments**

- (1) The Corporation must make an upward adjustment of 50% if an upward audit discloses that the employer's safety management practices fail to meet the standard required by the upward audit tool approved for the purposes of this Part.
- (2) An upward adjustment made by the Corporation under section 180(2) of the Act must be an upward adjustment of 50%.
- (3) The following decisions are decisions of the Corporation:

- (a) a decision under subclause (1) that an upward audit discloses that the employer's safety management practices fail to meet the standard required by the upward audit tool;
- (b) a decision under section 180(2) of the Act to adjust an employer's levy upwards without the completion of an audit.

**42 Basis of upward adjustments**

An upward adjustment is based on an audit of an employer's safety management practices conducted—

- (a) at worksites selected by the Corporation; and
- (b) on a reasonable day or days determined by the Corporation; and
- (c) by an auditor chosen by the Corporation; and
- (d) in accordance with the upward audit tool.

**43 Further audits after upward adjustment**

- (1) If an upward adjustment has taken effect in a tax year, the Corporation must arrange a further upward audit of the employer to be conducted in every later tax year until an upward audit discloses that the employer's safety management practices meet the standard required by the upward audit tool.
- (2) Each further upward audit must be completed on a reasonable day or days determined by the Corporation after considering—
  - (a) the seriousness of the risks faced by the employer's employees; and
  - (b) how much time the employer reasonably needs to address problems with the employer's safety management practices identified in the most recent upward audit.
- (3) The Corporation must not, under subclause (1), arrange for more than 1 upward audit of an employer's safety management practices to be conducted in any tax year.

**44 Application of upward adjustment to levy**

- (1) If an upward adjustment has taken effect in a tax year, the adjustment must be applied to the Work Account levy payable by the employer—
  - (a) for that tax year; and

- (b) for each following tax year in which—
  - (i) an upward audit discloses that the employer's safety management practices fail to meet the standard required by the upward audit tool; or
  - (ii) no upward audit of the employer is conducted.
- (2) If in any tax year an employer's safety management practices meet the standard required by the upward audit tool following an audit under regulation 43, the upward adjustment to the Work Account levy payable by the employer ceases to apply for that tax year.

**45 Administration of upward adjustments**

- (1) If in any tax year, after an employer has paid the Work Account levy for that tax year (including the applicable upward adjustment to that levy), a further upward audit under regulation 43 discloses that the employer's safety management practices meet the standard required by the upward audit tool, the Corporation—
  - (a) must pay the amount of the adjustment to the employer—
    - (i) if the employer so requests; and
    - (ii) if, after the adjustment, the employer's account is more than \$100 in credit; or
  - (b) otherwise, must credit the amount of the adjustment to the employer's account to be offset against payment of the Work Account levy for the next period.
- (2) The Corporation may adjust the amount of monthly instalments of the Work Account levy payable by an employer if the Corporation applies or ceases to apply an upward adjustment under regulation 44.

**Part 5  
Miscellaneous**

**46 Collection of Work Account levy**

The Work Account levy for a tax year is payable in advance and may be collected by the Corporation at any time on or after the commencement of that year.

**47 Interest rate on Work Account levy overpaid**

The interest rate payable on amounts that are refundable to employers under section 173(2)(a) of the Act is 6.00% per year.

**48 Levy exclusive of GST**

The amount of any levy derived by applying the appropriate levy rate set out in the relevant schedule, and making any adjustments under Part 3 or 4, is exclusive of any goods and services tax payable on that levy.

**49 Amount of levy exempt from payment**

For the purposes of section 244 of the Act, the relevant exempt amount for any invoice that is issued to an employer or a self-employed person for the purposes of the Act and that includes the Work Account levy is set,—

- (a) in the case of an employer, at \$20; and
- (b) in the case of a self-employed person, at \$40.

**50 Continuation of adjustments**

(1) This regulation applies to an employer or a self-employed person if, in relation to that employer or self-employed person, the Corporation has made—

- (a) a downward adjustment under either of the following:
  - (i) subpart 2 of Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007; or
  - (ii) subpart 2 of Part 2 of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006; or
- (b) a downward adjustment under any of the following:
  - (i) subpart 3 of Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007; or
  - (ii) subpart 3 of Part 2 of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006; or

- (iii) Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Self-Employed Work Account) Regulations 2006:
  - (c) an upward adjustment under any of the following:
    - (i) Part 4 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007; or
    - (ii) Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006; or
    - (iii) the corresponding provisions of any other revoked regulations made under the Act.
- (2) However, this regulation applies only if the relevant adjustment was in force immediately before the commencement of these regulations.
- (3) An employer or self-employed person to whom—
  - (a) subclause (1)(a) applies must be treated as if the Corporation had made the adjustment under subpart 2 of Part 3 of these regulations:
  - (b) subclause (1)(b) applies must be treated as if the Corporation had made the adjustment under subpart 3 of Part 3 of these regulations:
  - (c) subclause (1)(c) applies must be treated as if the Corporation had made the adjustment under Part 4 of these regulations.
- (4) For the avoidance of doubt, the periods referred to in regulations 23 and 33 include any relevant periods before the commencement of these regulations.

## **51 Revocations and savings**

- (1) The Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70) are revoked.
- (2) Despite subclause (1), those regulations continue to apply with respect to the period commencing on 1 April 2007 and ending with 31 March 2008 as if they had not been revoked.

**Schedule 1**  
**Classifications and levy rates for**  
**employers and private domestic workers**

r 5

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 57100                                 | Accommodation  | 0.56  |
| 78420                                 | Accounting services  | 0.05  |
| 25491                                 | Adhesive manufacturing   | 0.35  |
| 78693                                 | Administrative services (not elsewhere classified)                               | 0.19  |
| 84400                                 | Adult, community, and other education (not elsewhere classified)                 | 0.16  |
| 78510                                 | Advertising services   | 0.20  |
| 86130                                 | Aged care residential services   | 1.09  |
| 46110                                 | Agricultural and construction machinery wholesaling                              | 0.59  |
| 28610                                 | Agricultural machinery and equipment manufacturing                               | 1.26  |
| 45190                                 | Agricultural product wholesaling (not elsewhere classified)                      | 0.48  |
| 02190                                 | Agriculture and fishing support services (not elsewhere classified)              | 1.34  |
| 42330                                 | Air conditioning and heating services  | 0.79  |
| 64050                                 | Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, and 106      | 1.71  |
| 64040                                 | Air operations under Civil Aviation Rules Part 133 or 135                        | 1.71  |
| 02130                                 | Air operations under Civil Aviation Rules Part 137                               | 2.32  |
| 64010                                 | Air transport under Civil Aviation Rules Part 121, 125, or 129                   | 0.52  |
| 28240                                 | Aircraft manufacturing and repair services                                       | 0.42  |
| 66300                                 | Airport operations and air transport support services (not elsewhere classified) | 0.36  |
| 86390                                 | Allied health services (not elsewhere classified)                                | 0.19  |
| 27210                                 | Alumina production   | 1.01  |
| 27310                                 | Aluminium rolling, drawing, and extruding  | 1.07  |
| 27220                                 | Aluminium smelting   | 1.01  |
| 86330                                 | Ambulance services   | 1.09  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 93400                                 | Amusement and other recreation activities (not elsewhere classified)     | 2.45  |
| 93300                                 | Amusement parks and centres operation                                    | 0.67  |
| 52520                                 | Antique and used goods retailing   | 0.59  |
| 01150                                 | Apple and pear growing   | 0.98  |
| 27420                                 | Architectural aluminium product manufacturing                            | 1.07  |
| 78210                                 | Architectural services   | 0.05  |
| 84600                                 | Arts education   | 0.16  |
| 53230                                 | Automotive body, paint, and interior repair and maintenance              | 0.76  |
| 28130                                 | Automotive electrical components manufacturing                           | 0.87  |
| 53220                                 | Automotive electrical services   | 0.55  |
| 53290                                 | Automotive repair and maintenance (not elsewhere classified)             | 0.76  |
| 75190                                 | Auxiliary finance and investment services (not elsewhere classified)     | 0.06  |
| 75200                                 | Auxiliary insurance services   | 0.06  |
| 21640                                 | Bakery product manufacturing (non-factory based)                         | 0.76  |
| 73210                                 | Banking  | 0.06  |
| 25490                                 | Basic chemical product manufacturing (not elsewhere classified)          | 0.35  |
| 25350                                 | Basic inorganic chemical manufacturing                                   | 0.23  |
| 27290                                 | Basic non-ferrous metal manufacturing (not elsewhere classified)         | 1.01  |
| 27320                                 | Basic non-ferrous metal product manufacturing (not elsewhere classified) | 1.45  |
| 25340                                 | Basic organic chemical manufacturing                                     | 0.81  |
| 25360                                 | Basic polymer manufacturing (not elsewhere classified)                   | 1.09  |
| 01250                                 | Beef cattle farming  | 1.70  |
| 01593                                 | Beekeeping   | 1.70  |
| 21820                                 | Beer manufacturing   | 0.51  |
| 01192                                 | Berry fruit growing  | 0.98  |
| 21630                                 | Biscuit manufacturing (factory-based)                                    | 0.78  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 28220                                 | Boatbuilding and boat repair services (all vessels under 50 tonnes displacement) | 1.56  |
| 27692                                 | Boiler, tank, and other heavy gauge metal container manufacturing                | 1.20  |
| 47940                                 | Book and magazine wholesaling  | 0.28  |
| 24230                                 | Book publishing  | 0.11  |
| 21610                                 | Bread manufacturing (factory-based)  | 0.65  |
| 42220                                 | Bricklaying services   | 1.88  |
| 95300                                 | Brothel-keeping, massage parlour, and prostitution services                      | 0.41  |
| 42592                                 | Building completion services—all trades subcontracted                            | 0.32  |
| 42342                                 | Building installation services (not elsewhere classified)                        | 0.76  |
| 73220                                 | Building society operation   | 0.06  |
| 96210                                 | Business and professional association services                                   | 0.18  |
| 91230                                 | Cable and other subscription programming   | 0.11  |
| 57300                                 | Cafes and restaurants  | 0.56  |
| 21620                                 | Cake and pastry manufacturing (factory-based)                                    | 0.97  |
| 78692                                 | Call centre operation  | 0.30  |
| 53110                                 | Car retailing (including associated vehicle servicing)                           | 0.34  |
| 46210                                 | Car wholesaling  | 0.16  |
| 42420                                 | Carpentry services   | 1.88  |
| 93220                                 | Casino operation   | 0.33  |
| 51270                                 | Catering services  | 0.56  |
| 26310                                 | Cement and lime manufacturing  | 1.15  |
| 73100                                 | Central banking  | 0.06  |
| 81110                                 | Central government administration (not elsewhere classified)                     | 0.10  |
| 26290                                 | Ceramic product manufacturing (not elsewhere classified)                         | 1.13  |
| 45120                                 | Cereal grain wholesaling   | 0.74  |
| 21520                                 | Cereal, pasta, and baking-mix manufacturing                                      | 0.69  |
| 21290                                 | Cheese and other dairy product manufacturing (not elsewhere classified)          | 0.90  |



| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 87100                                 | Child care services   | 0.44  |
| 86360                                 | Chiropractic and osteopathic services   | 0.19  |
| 21900                                 | Cigarette and tobacco product manufacturing   | 0.51  |
| 01191                                 | Citrus fruit growing  | 0.98  |
| 26210                                 | Clay brick manufacturing  | 1.02  |
| 25450                                 | Cleaning compound manufacturing   | 0.45  |
| 78660                                 | Cleaning services and facilities management (not elsewhere classified)  | 1.25  |
| 52620                                 | Clothing and footwear repair  | 0.59  |
| 47220                                 | Clothing and footwear wholesaling   | 0.27  |
| 22420                                 | Clothing manufacturing  | 0.50  |
| 52210                                 | Clothing retailing  | 0.18  |
| 57400                                 | Clubs (hospitality)   | 0.56  |
| 11010                                 | Coal mining   | 1.76  |
| 63020                                 | Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) | 1.12  |
| 63010                                 | Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)                | 1.12  |
| 84230                                 | Combined primary and secondary education  | 0.16  |
| 46220                                 | Commercial vehicle wholesaling  | 0.59  |
| 28420                                 | Communications equipment manufacturing  | 0.23  |
| 96291                                 | Community-based, multi-functional activities (not elsewhere classified)   | 0.41  |
| 86340                                 | Community health centre operation   | 0.19  |
| 52341                                 | Computer and computer peripherals retailing   | 0.37  |
| 46130                                 | Computer and computer peripherals wholesaling   | 0.16  |
| 28410                                 | Computer and electronic office equipment manufacturing  | 0.23  |
| 78340                                 | Computer systems design and related services  | 0.05  |
| 26350                                 | Concrete product manufacturing  | 1.15  |
| 42210                                 | Concreting services   | 1.88  |
| 21720                                 | Confectionery manufacturing   | 0.69  |

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Regulations 2008**

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1 April 2009

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 14190                                 | Construction material mining (not elsewhere classified)            | 1.76  |
| 42590                                 | Construction services (not elsewhere classified)                   | 1.88  |
| 23390                                 | Converted paper product manufacturing (not elsewhere classified)   | 0.68  |
| 27230                                 | Copper, silver, lead, and zinc smelting and refining               | 1.01  |
| 78560                                 | Corporate head office management services                          | 0.20  |
| 96320                                 | Correctional and detention services                                | 0.80  |
| 23330                                 | Corrugated paperboard and paperboard container manufacturing       | 0.44  |
| 25460                                 | Cosmetic and toiletry preparation manufacturing                    | 0.45  |
| 71120                                 | Courier pick-up and delivery services                              | 1.68  |
| 52591                                 | Craft and gift retailing (not elsewhere classified)                | 0.18  |
| 92420                                 | Creative artists, musicians, writers, and performers               | 0.33  |
| 78691                                 | Credit reporting and debt collection services                      | 0.30  |
| 73230                                 | Credit union operation   | 0.06  |
| 01690                                 | Crop growing (not elsewhere classified)                            | 0.98  |
| 21130                                 | Cured meat and smallgoods manufacturing                            | 0.90  |
| 66440                                 | Customs and shipping agency services (excluding handling of goods) | 0.13  |
| 22210                                 | Cut and sewn textile product manufacturing                         | 0.66  |
| 01300                                 | Dairy cattle farming   | 1.70  |
| 47130                                 | Dairy produce wholesaling  | 0.74  |
| 78310                                 | Data processing and web-hosting services                           | 0.07  |
| 01530                                 | Deer farming   | 1.70  |
| 82000                                 | Defence  | 0.69  |
| 86230                                 | Dental services  | 0.19  |
| 52100                                 | Department stores  | 0.37  |
| 73290                                 | Depository financial intermediation (not elsewhere classified)     | 0.06  |
| 95270                                 | Diet and weight-reduction centre operation                         | 0.41  |
| 24233                                 | Directory and mailing-list publishing                              | 0.11  |
| 78630                                 | Document preparation services                                      | 0.19  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 93112                                 | Dog racing activities   | 2.45  |
| 28510                                 | Domestic appliance manufacturing (not elsewhere classified)                           | 0.42  |
| 52610                                 | Domestic appliance repair and maintenance   | 0.76  |
| 84700                                 | Educational support services  | 0.19  |
| 28520                                 | Electric cable and wire manufacturing   | 0.81  |
| 28540                                 | Electric lighting equipment manufacturing   | 0.42  |
| 52342                                 | Electrical and electronic goods retailing (not elsewhere classified)                  | 0.37  |
| 46150                                 | Electrical and electronic goods wholesaling (not elsewhere classified)                | 0.16  |
| 28590                                 | Electrical equipment manufacturing (not elsewhere classified)                         | 0.42  |
| 42320                                 | Electrical services (including telecommunication services within buildings)           | 0.76  |
| 52340                                 | Electrical, electronic, and gas appliance retailing                                   | 0.37  |
| 36130                                 | Electricity generation (not elsewhere classified)                                     | 0.26  |
| 36101                                 | Electricity line-system operation   | 1.02  |
| 36103                                 | Electricity line-system operation (excluding maintenance and construction)            | 0.26  |
| 78330                                 | Electronic (except domestic appliance) and precision equipment repair and maintenance | 0.07  |
| 28490                                 | Electronic equipment manufacturing (not elsewhere classified)                         | 0.42  |
| 78320                                 | Electronic information storage services   | 0.07  |
| 78610                                 | Employment placement and recruitment services (no on-hired staff)                     | 0.19  |
| 78230                                 | Engineering design and engineering consulting services                                | 0.20  |
| 52350                                 | Entertainment media retailing   | 0.18  |
| 25410                                 | Explosives manufacturing  | 0.35  |
| 27690                                 | Fabricated metal product manufacturing (not elsewhere classified)                     | 1.20  |
| 25310                                 | Fertiliser manufacturing  | 1.09  |
| 75110                                 | Financial asset broking services  | 0.06  |
| 73400                                 | Financial asset investing   | 0.06  |

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 42341                                 | Fire and security alarm installation services   | 0.76  |
| 96330                                 | Fire protection and other emergency services (except police and ambulance services)               | 1.32  |
| 52592                                 | Firewood, coal, and coke retailing  | 1.41  |
| 47140                                 | Fish and seafood wholesaling  | 1.11  |
| 04130                                 | Fish trawling, seining, and netting (including processing on board)                               | 2.96  |
| 04190                                 | Fishing (not elsewhere classified)  | 1.37  |
| 28670                                 | Fixed space heating, cooling, and ventilation equipment manufacturing                             | 0.81  |
| 52320                                 | Floor covering retailing  | 0.59  |
| 01120                                 | Floriculture production   | 0.98  |
| 52540                                 | Flower retailing  | 0.18  |
| 28630                                 | Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) | 0.81  |
| 46190                                 | Food and other specialised industrial machinery and equipment wholesaling                         | 0.28  |
| 21790                                 | Food product manufacturing (not elsewhere classified)   | 0.97  |
| 22500                                 | Footwear manufacturing  | 0.66  |
| 52220                                 | Footwear retailing  | 0.18  |
| 81300                                 | Foreign government representation   | 0.10  |
| 03021                                 | Forest product and moss gathering and processing  | 1.34  |
| 03010                                 | Forestry  | 2.98  |
| 03030                                 | Forestry support services (excluding tree cutting and felling)                                    | 2.73  |
| 36110                                 | Fossil fuel electricity generation  | 0.26  |
| 91220                                 | Free-to-air television broadcasting   | 0.11  |
| 66420                                 | Freight forwarding services   | 1.17  |
| 51210                                 | Fresh meat, fish, and poultry retailing   | 0.76  |
| 01190                                 | Fruit and tree nut growing (not elsewhere classified)   | 0.98  |
| 21300                                 | Fruit and vegetable processing  | 1.00  |
| 51220                                 | Fruit and vegetable retailing   | 0.76  |
| 47150                                 | Fruit and vegetable wholesaling   | 0.74  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 95240                                 | Funeral, crematorium, and cemetery services                         | 0.41  |
| 47320                                 | Furniture and floor coverings wholesaling                           | 0.48  |
| 29290                                 | Furniture manufacturing (not elsewhere classified)                  | 0.91  |
| 52310                                 | Furniture retailing   | 0.59  |
| 93290                                 | Gambling activities (not elsewhere classified)                      | 0.31  |
| 52530                                 | Garden supplies retailing   | 0.59  |
| 95250                                 | Gardening and turf management services                              | 1.76  |
| 36200                                 | Gas supply  | 0.80  |
| 74220                                 | General insurance   | 0.06  |
| 86210                                 | General practice medical services                                   | 0.05  |
| 26100                                 | Glass and glass product manufacturing                               | 1.02  |
| 42450                                 | Glazing services  | 1.68  |
| 13140                                 | Gold ore mining   | 1.76  |
| 95190                                 | Goods and equipment rental and hiring (not elsewhere classified)    | 0.62  |
| 01210                                 | Grain growing   | 0.98  |
| 21510                                 | Grain mill product manufacturing                                    | 0.97  |
| 67010                                 | Grain storage services  | 1.01  |
| 01220                                 | Grain and sheep or grain and beef cattle farming                    | 1.70  |
| 01140                                 | Grape growing   | 0.98  |
| 14110                                 | Gravel and sand quarrying   | 1.76  |
| 47191                                 | Grocery wholesaling—multiple product ranges                         | 0.74  |
| 47190                                 | Grocery wholesaling (not elsewhere classified)                      | 0.74  |
| 95260                                 | Hairdressing and beauty services                                    | 0.41  |
| 52330                                 | Hardware and building supplies retailing                            | 0.59  |
| 45390                                 | Hardware goods wholesaling (not elsewhere classified)               | 0.48  |
| 93130                                 | Health and fitness centres and gymnasias operation                  | 0.67  |
| 86391                                 | Health care services (not elsewhere classified)                     | 0.19  |
| 74210                                 | Health insurance  | 0.06  |
| 41220                                 | Heavy and civil engineering construction (not elsewhere classified) | 1.51  |
| 77430                                 | Heavy machinery and scaffolding rental and hiring                   | 0.84  |

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|---------------------------------------|---|---|
| 84310                                 | Higher education (undergraduate and postgraduate courses)                 | 0.16  |
| 42101                                 | Hire of construction machinery and cranes with operator                   | 1.51  |
| 77301                                 | Holder investor farms and livestock                                       | 0.32  |
| 93111                                 | Horse and dog racing administration and track operation                   | 0.67  |
| 01520                                 | Horse farming and horse agistment   | 4.26  |
| 93113                                 | Horse racing activities—harness racing                                    | 4.24  |
| 93115                                 | Horse racing activities—harness racing—drivers                            | 4.24  |
| 93110                                 | Horse racing activities—thoroughbred and other (not elsewhere classified) | 6.45  |
| 93114                                 | Horse racing activities—thoroughbred racing—jockeys                       | 6.45  |
| 86110                                 | Hospitals (except psychiatric hospitals)                                  | 0.46  |
| 41110                                 | House construction  | 1.88  |
| 52331                                 | Houseware retailing   | 0.59  |
| 25430                                 | Human pharmaceutical and medicinal product manufacturing                  | 0.45  |
| 02200                                 | Hunting and trapping  | 2.72  |
| 36120                                 | Hydroelectricity generation   | 0.26  |
| 21220                                 | Ice cream manufacturing   | 0.90  |
| 45230                                 | Industrial and agricultural chemical product wholesaling                  | 0.16  |
| 25320                                 | Industrial gas manufacturing  | 0.23  |
| 92110                                 | Information services (not elsewhere classified)                           | 0.30  |
| 63030                                 | Inland water transport (except passenger only)                            | 1.12  |
| 96290                                 | Interest group services (not elsewhere classified)                        | 0.18  |
| 24232                                 | Internet publishing and broadcasting                                      | 0.11  |
| 71240                                 | Internet service providers and web search portals                         | 0.23  |
| 61210                                 | Interurban and rural bus transport  | 0.78  |
| 78640                                 | Investigation and security services                                       | 0.64  |
| 27120                                 | Iron and steel casting  | 1.72  |
| 27121                                 | Iron and steel forging  | 1.72  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 13110                                 | Iron ore mining   | 1.76  |
| 27110                                 | Iron smelting and steel manufacturing   | 1.06  |
| 29410                                 | Jewellery and silverware manufacturing  | 0.23  |
| 47920                                 | Jewellery and watch wholesaling   | 0.28  |
| 81200                                 | Justice   | 0.08  |
| 47390                                 | Kitchenware and diningware wholesaling  | 0.48  |
| 01170                                 | Kiwifruit growing   | 0.98  |
| 22390                                 | Knitted product manufacturing   | 0.50  |
| 96220                                 | Labour association services   | 0.18  |
| 86131                                 | Labour supply services (nursing, medical, and dental)   | 1.11  |
| 78622                                 | Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work) | 0.91  |
| 78621                                 | Labour supply services (on-hired staff—non-office work—including up to 30% office work)         | 1.88  |
| 78620                                 | Labour supply services (on-hired staff—office workers only)                                     | 0.19  |
| 41222                                 | Land development and subdivision  | 1.51  |
| 42510                                 | Landscape construction services   | 1.76  |
| 95210                                 | Laundry and dry-cleaning services   | 0.93  |
| 22620                                 | Leather and leather substitute goods manufacturing  | 0.57  |
| 22611                                 | Leather tanning, fellmongery, and fur dressing  | 1.65  |
| 78410                                 | Legal services  | 0.05  |
| 92100                                 | Libraries and archives  | 0.24  |
| 74110                                 | Life insurance  | 0.06  |
| 28650                                 | Lifting and material-handling equipment manufacturing   | 0.81  |
| 04150                                 | Line fishing (including processing on board)  | 2.98  |
| 47170                                 | Liquor and tobacco product wholesaling  | 0.16  |
| 51230                                 | Liquor retailing  | 0.76  |
| 01590                                 | Livestock farming (not elsewhere classified)  | 1.70  |
| 81130                                 | Local government administration (not elsewhere classified)                                      | 0.24  |
| 23110                                 | Log sawmilling  | 2.40  |

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 03020                                 | Logging   | 2.98  |
| 93210                                 | Lottery operation   | 0.31  |
| 28640                                 | Machine tool and parts manufacturing                                      | 0.81  |
| 28690                                 | Machinery and equipment manufacturing (not elsewhere classified)          | 1.26  |
| 28680                                 | Machinery and equipment repair and maintenance (not elsewhere classified) | 0.76  |
| 24221                                 | Magazine and other periodical publishing                                  | 0.11  |
| 78550                                 | Management advice and related consulting services                         | 0.20  |
| 52230                                 | Manchester and textile goods retailing (not elsewhere classified)         | 0.18  |
| 29490                                 | Manufacturing (not elsewhere classified)                                  | 0.91  |
| 52450                                 | Marine equipment retailing  | 0.34  |
| 78530                                 | Market research and statistical services                                  | 0.05  |
| 29230                                 | Mattress manufacturing  | 0.91  |
| 21111                                 | Meat and food inspection services   | 1.17  |
| 21110                                 | Meat processing   | 3.59  |
| 47110                                 | Meat, poultry, and smallgoods wholesaling                                 | 1.11  |
| 28320                                 | Medical and surgical equipment and prosthetics manufacturing              | 0.23  |
| 45220                                 | Metal and mineral wholesaling   | 1.07  |
| 27510                                 | Metal container manufacturing (not elsewhere classified)                  | 0.83  |
| 29220                                 | Metal furniture manufacturing   | 1.26  |
| 13190                                 | Metal ore mining (not elsewhere classified)                               | 1.76  |
| 27430                                 | Metal roof and guttering manufacturing (except aluminium)                 | 1.12  |
| 86132                                 | Midwifery services  | 1.11  |
| 21210                                 | Milk and cream processing   | 0.90  |
| 15130                                 | Mineral exploration   | 1.76  |
| 13150                                 | Mineral sand mining   | 1.76  |
| 28620                                 | Mining and construction machinery manufacturing                           | 1.26  |
| 14200                                 | Mining and quarrying (not elsewhere classified)                           | 1.76  |
| 15200                                 | Mining support services (not elsewhere classified)                        | 1.76  |



| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 91120                                 | Motion picture and video distribution  | 0.11  |
| 91110                                 | Motion picture and video production  | 0.18  |
| 91130                                 | Motion picture exhibition  | 0.11  |
| 53120                                 | Motor cycle retailing (including associated vehicle servicing)                     | 0.34  |
| 77420                                 | Motor vehicle and transport equipment rental and hiring (not elsewhere classified) | 0.62  |
| 28120                                 | Motor vehicle body and trailer manufacturing                                       | 1.26  |
| 46240                                 | Motor vehicle dismantling and used-part wholesaling                                | 0.98  |
| 28110                                 | Motor vehicle manufacturing  | 0.87  |
| 46230                                 | Motor vehicle new-part wholesaling   | 0.34  |
| 28190                                 | Motor vehicle parts manufacturing (not elsewhere classified)                       | 0.87  |
| 53140                                 | Motor vehicle parts retailing  | 0.34  |
| 92200                                 | Museum operation   | 0.24  |
| 01692                                 | Mushroom growing   | 0.98  |
| 92510                                 | Music and other sound recording activities (not elsewhere classified)              | 0.24  |
| 24234                                 | Music publishing   | 0.11  |
| 25590                                 | Natural rubber product manufacturing   | 0.97  |
| 22140                                 | Natural textile manufacturing  | 1.54  |
| 92390                                 | Nature reserve and conservation park operation                                     | 0.77  |
| 52430                                 | Newspaper and book retailing   | 0.18  |
| 24211                                 | Newspaper publishing   | 0.11  |
| 52595                                 | Non-store retailing  | 0.56  |
| 73300                                 | Non-depository financing   | 0.06  |
| 27330                                 | Non-ferrous metal casting and forging  | 1.45  |
| 77300                                 | Non-financial assets leasing and investment  | 0.32  |
| 26400                                 | Non-metallic mineral product manufacturing (not elsewhere classified)              | 1.15  |
| 41130                                 | Non-residential building construction  | 1.88  |
| 77120                                 | Non-residential property operators and developers (excluding construction)         | 0.32  |
| 01110                                 | Nursery production   | 0.98  |

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|---------------------------------------|--|---|
| 27630                                 | Nut, bolt, screw, and rivet manufacturing  | 1.07  |
| 78540                                 | Office administrative services   | 0.19  |
| 04210                                 | Offshore aquaculture   | 1.35  |
| 21400                                 | Oil and fat manufacturing  | 1.00  |
| 12000                                 | Oil and gas extraction   | 0.23  |
| 01180                                 | Olive growing  | 0.98  |
| 36102                                 | On-selling electricity and electricity market operation                                | 0.26  |
| 04220                                 | Onshore aquaculture  | 1.34  |
| 86320                                 | Optometry and optical dispensing   | 0.05  |
| 78670                                 | Packaging services   | 0.48  |
| 25420                                 | Paint and coatings manufacturing   | 0.35  |
| 42440                                 | Painting and decorating services   | 1.68  |
| 23340                                 | Paper bag and sack manufacturing   | 0.44  |
| 47950                                 | Paper product wholesaling  | 0.28  |
| 24110                                 | Paper stationery manufacturing   | 0.44  |
| 66110                                 | Parking services   | 0.41  |
| 87292                                 | Parole or probationary services  | 0.08  |
| 77410                                 | Passenger car and minibus rental and hiring  | 0.22  |
| 86310                                 | Pathology and diagnostic imaging services  | 0.19  |
| 92410                                 | Performing arts operation  | 0.33  |
| 92520                                 | Performing arts venue operation  | 0.33  |
| 52560                                 | Personal accessories retailing (not elsewhere<br>classified)                           | 0.59  |
| 95290                                 | Personal services (not elsewhere classified)   | 0.41  |
| 78650                                 | Pest control services, except agricultural and forestry                                | 1.25  |
| 25440                                 | Pesticide manufacturing  | 0.45  |
| 25200                                 | Petroleum and coal product manufacturing (not<br>elsewhere classified)                 | 1.09  |
| 15110                                 | Petroleum and natural gas exploration  | 1.33  |
| 53210                                 | Petroleum fuel retailing (including associated vehicle<br>servicing)                   | 0.34  |
| 45210                                 | Petroleum product wholesaling (including product<br>ownership to retail point-of-sale) | 0.16  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 25100                                 | Petroleum refining and petroleum fuel manufacturing  | 0.23  |
| 47960                                 | Pharmaceutical and toiletry goods wholesaling  | 0.16  |
| 52510                                 | Pharmaceutical, cosmetic, and toiletry goods<br>retailing  | 0.18  |
| 95220                                 | Photographic film processing   | 0.18  |
| 28310                                 | Photographic, optical, and ophthalmic equipment<br>manufacturing                                     | 0.23  |
| 86350                                 | Physiotherapy services   | 0.19  |
| 01510                                 | Pig farming  | 1.70  |
| 65010                                 | Pipeline transport   | 0.23  |
| 26320                                 | Plaster and gypsum product manufacturing   | 1.15  |
| 42410                                 | Plastering and ceiling services  | 1.68  |
| 45391                                 | Plumbing goods wholesaling   | 0.48  |
| 42310                                 | Plumbing services  | 1.22  |
| 96310                                 | Police services  | 0.48  |
| 25630                                 | Polymer film and sheet packaging material<br>manufacturing   | 0.76  |
| 25650                                 | Polymer foam product manufacturing   | 0.76  |
| 25661                                 | Polymer product manufacturing (not elsewhere<br>classified)  | 0.76  |
| 66230                                 | Port and water transport terminal and marina<br>operations   | 1.12  |
| 71110                                 | Postal services  | 0.97  |
| 91111                                 | Post-production services and other motion picture<br>and video activities (not elsewhere classified) | 0.18  |
| 21795                                 | Potato crisps and corn crisps manufacturing  | 0.67  |
| 01420                                 | Poultry farming (eggs)   | 0.96  |
| 01410                                 | Poultry farming (meat)   | 0.96  |
| 21120                                 | Poultry processing   | 1.60  |
| 04120                                 | Prawn fishing  | 2.94  |
| 29110                                 | Prefabricated metal building manufacturing   | 1.13  |
| 29190                                 | Prefabricated wooden building manufacturing  | 1.50  |
| 21740                                 | Prepared animal and bird feed manufacturing  | 0.78  |
| 84100                                 | Preschool education  | 0.44  |

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|---------------------------------------|---|---|
| 84210                                 | Primary education   | 0.16  |
| 24120                                 | Printing  | 0.42  |
| 24130                                 | Printing support services   | 0.42  |
| 97000                                 | Private households employing staff  | 0.41  |
| 28390                                 | Professional and scientific equipment manufacturing<br>(not elsewhere classified) | 0.23  |
| 46120                                 | Professional and scientific goods wholesaling                                     | 0.16  |
| 95230                                 | Professional photographic services  | 0.07  |
| 78291                                 | Professional, scientific, and technical services (not<br>elsewhere classified)    | 0.30  |
| 86120                                 | Psychiatric hospitals and psychiatric services (not<br>elsewhere classified)      | 0.46  |
| 96360                                 | Public order and safety services (not elsewhere<br>classified)                    | 0.16  |
| 24231                                 | Publishing (not elsewhere classified) (except<br>software, music, and Internet)   | 0.11  |
| 57200                                 | Pubs, taverns, and bars   | 0.56  |
| 23310                                 | Pulp, paper, and paperboard manufacturing   | 0.68  |
| 28660                                 | Pump and compressor manufacturing   | 0.81  |
| 91210                                 | Radio broadcasting  | 0.11  |
| 62000                                 | Rail freight transport  | 1.70  |
| 62100                                 | Rail passenger transport  | 1.70  |
| 28230                                 | Railway rolling stock manufacturing and repair<br>services                        | 1.26  |
| 26330                                 | Ready-mixed concrete manufacturing  | 1.51  |
| 77200                                 | Real estate services  | 0.13  |
| 23220                                 | Reconstituted wood product manufacturing  | 0.84  |
| 96400                                 | Regulatory services (licensing and inspection) (not<br>elsewhere classified)      | 0.48  |
| 96100                                 | Religious organisations and services  | 0.18  |
| 52690                                 | Repair and maintenance (not elsewhere classified)                                 | 0.59  |
| 24300                                 | Reproduction of recorded media  | 0.23  |
| 41120                                 | Residential building construction (not elsewhere<br>classified)                   | 1.88  |
| 87220                                 | Residential care services (not elsewhere classified)                              | 1.09  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 77110                                 | Residential property operators and developers<br>(excluding construction)             | 0.32  |
| 87222                                 | Residential refuge operation  | 0.19  |
| 52597                                 | Retail commission-based buying and/or selling   | 0.48  |
| 71111                                 | Retail postal services  | 0.18  |
| 87211                                 | Retirement village operation (with rest home or<br>hospital facilities)               | 1.11  |
| 87210                                 | Retirement village operation (without rest home or<br>hospital facilities)            | 1.11  |
| 25610                                 | Rigid and semi-rigid polymer product manufacturing                                    | 0.76  |
| 41210                                 | Road and bridge construction  | 1.51  |
| 61100                                 | Road freight transport  | 1.94  |
| 04110                                 | Rock lobster and crab fishing or potting  | 3.00  |
| 42230                                 | Roofing services  | 1.88  |
| 22230                                 | Rope, cordage, and twine manufacturing  | 2.34  |
| 23391                                 | Sanitary paper product manufacturing  | 0.68  |
| 66500                                 | Scenic and sightseeing transport (excluding aviation)                                 | 1.12  |
| 78100                                 | Scientific research services  | 0.20  |
| 78290                                 | Scientific testing and analysis services  | 0.30  |
| 21730                                 | Seafood processing (other than on board vessels)                                      | 1.60  |
| 84220                                 | Secondary education   | 0.16  |
| 37020                                 | Sewerage and drainage services  | 0.93  |
| 02120                                 | Shearing services   | 2.94  |
| 01240                                 | Sheep farming   | 1.70  |
| 01230                                 | Sheep and beef cattle farming   | 1.70  |
| 27590                                 | Sheet metal product manufacturing (except metal<br>structural and container products) | 1.12  |
| 28210                                 | Shipbuilding and ship repair services (any vessel 50<br>tonnes displacement or over)  | 2.06  |
| 13170                                 | Silver, lead, and zinc ore mining   | 1.76  |
| 42100                                 | Site preparation services   | 1.51  |
| 87290                                 | Social assistance services (not elsewhere classified)                                 | 1.11  |
| 21810                                 | Soft drink, cordial, and syrup manufacturing  | 0.51  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 24235                                 | Software publishing   | 0.21  |
| 96350                                 | Solid waste collection services   | 1.99  |
| 84240                                 | Special-school education  | 0.16  |
| 78520                                 | Specialised design services (not elsewhere classified)                      | 0.20  |
| 51290                                 | Specialised food retailing (not elsewhere classified)                       | 0.76  |
| 86220                                 | Specialist medical services   | 0.05  |
| 21840                                 | Spirit manufacturing  | 0.51  |
| 52410                                 | Sport and camping equipment retailing                                       | 0.18  |
| 93192                                 | Sport and physical recreation—boating or yachting                           | 0.67  |
| 93174                                 | Sport and physical recreation—community cricket                             | 0.67  |
| 93170                                 | Sport and physical recreation—community rugby                               | 0.67  |
| 93171                                 | Sport and physical recreation—community rugby league                        | 0.67  |
| 93193                                 | Sport and physical recreation—cycling                                       | 0.67  |
| 93195                                 | Sport and physical recreation—golf  | 0.67  |
| 93197                                 | Sport and physical recreation—motor cycling                                 | 2.45  |
| 93198                                 | Sport and physical recreation—motor racing                                  | 2.45  |
| 93199                                 | Sport and physical recreation—netball                                       | 0.67  |
| 93194                                 | Sport and physical recreation—professional cricket                          | 6.45  |
| 93180                                 | Sport and physical recreation—professional rugby                            | 6.45  |
| 93181                                 | Sport and physical recreation—professional rugby league                     | 6.45  |
| 93175                                 | Sport and physical recreation—professional sport (not elsewhere classified) | 4.06  |
| 93182                                 | Sport and physical recreation—snow skiing                                   | 2.45  |
| 93184                                 | Sport and physical recreation—softball or baseball                          | 0.67  |
| 93185                                 | Sport and physical recreation—squash or badminton                           | 0.67  |
| 93186                                 | Sport and physical recreation—swimming                                      | 0.67  |
| 93187                                 | Sport and physical recreation—tennis  | 0.67  |
| 93188                                 | Sport and physical recreation—water skiing                                  | 0.67  |
| 93190                                 | Sport and physical recreation (not elsewhere classified)—community          | 0.67  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 93196                                 | Sporting and recreational equine activities (not elsewhere classified)         | 2.45  |
| 84500                                 | Sports and physical recreation instruction                                     | 0.67  |
| 93120                                 | Sports and physical recreation venues, grounds, and facilities operation       | 0.67  |
| 27620                                 | Spring and wire product manufacturing  | 0.79  |
| 52460                                 | Stationery goods retailing   | 0.18  |
| 27130                                 | Steel pipe and tube manufacturing  | 1.06  |
| 66210                                 | Stevedoring services   | 2.83  |
| 01160                                 | Stone fruit growing  | 0.98  |
| 52590                                 | Store-based retailing (not elsewhere classified)                               | 0.59  |
| 27490                                 | Structural metal product manufacturing (not elsewhere classified)              | 2.15  |
| 42240                                 | Structural steel erection services   | 1.88  |
| 27410                                 | Structural steel fabricating   | 2.15  |
| 21710                                 | Sugar manufacturing  | 0.67  |
| 74120                                 | Superannuation funds   | 0.06  |
| 51100                                 | Supermarket and grocery stores   | 0.76  |
| 27640                                 | Surface coating and finishing  | 1.20  |
| 78220                                 | Surveying and mapping services   | 0.30  |
| 25330                                 | Synthetic resin and synthetic rubber manufacturing                             | 1.09  |
| 22120                                 | Synthetic textile manufacturing  | 1.54  |
| 51250                                 | Takeaway food services   | 0.56  |
| 61230                                 | Taxi and road transport (not elsewhere classified)                             | 0.78  |
| 61231                                 | Taxi organisations (excluding those that provide taxi services)                | 0.30  |
| 84320                                 | Technical and vocational education and training                                | 0.16  |
| 46160                                 | Telecommunication goods wholesaling  | 0.16  |
| 71230                                 | Telecommunications services (not elsewhere classified)                         | 0.23  |
| 22290                                 | Textile finishing and textile product manufacturing (not elsewhere classified) | 0.50  |
| 22220                                 | Textile floor covering manufacturing   | 1.54  |
| 47210                                 | Textile product wholesaling  | 0.28  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>                                       | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 42430                                 | Tiling and carpeting services                                    | 1.68  |
| 23130                                 | Timber resawing and dressing                                     | 2.02  |
| 45310                                 | Timber wholesaling   | 2.02  |
| 52420                                 | Toy and game retailing   | 0.37  |
| 47930                                 | Toy and sporting goods wholesaling                               | 0.28  |
| 29420                                 | Toy, sporting, and recreational product manufacturing            | 0.91  |
| 53130                                 | Trailer and motor vehicle retailing (not elsewhere classified)   | 0.60  |
| 46221                                 | Trailer and motor vehicle wholesaling (not elsewhere classified) | 0.34  |
| 65090                                 | Transport (not elsewhere classified)                             | 1.21  |
| 28290                                 | Transport equipment manufacturing (not elsewhere classified)     | 0.87  |
| 66190                                 | Transport support services (not elsewhere classified)            | 1.21  |
| 66410                                 | Travel agency and tour arrangement services                      | 0.13  |
| 01111                                 | Turf growing   | 0.98  |
| 25510                                 | Tyre manufacturing   | 1.05  |
| 53240                                 | Tyre retailing   | 1.18  |
| 61220                                 | Urban bus transport  | 0.78  |
| 41221                                 | Utility network construction and maintenance services            | 0.80  |
| 01130                                 | Vegetable growing  | 0.98  |
| 23210                                 | Veneer and plywood manufacturing                                 | 1.50  |
| 25431                                 | Veterinary pharmaceutical and medicinal product manufacturing    | 0.45  |
| 86400                                 | Veterinary services  | 0.30  |
| 95110                                 | Video and other electronic media rental and hiring               | 0.18  |
| 67090                                 | Warehousing and storage services (not elsewhere classified)      | 1.01  |
| 96380                                 | Waste collection services (not elsewhere classified)             | 1.98  |
| 96370                                 | Waste remediation and materials recovery services                | 1.90  |
| 96340                                 | Waste treatment and disposal services                            | 1.98  |
| 52550                                 | Watch and jewellery retailing                                    | 0.18  |
| 63031                                 | Water passenger transport (river, lake, or harbour)              | 1.12  |



| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 37010                                 | Water supply  | 0.80  |
| 66290                                 | Water transport support services (not elsewhere<br>classified)              | 1.12  |
| 28511                                 | Whiteware appliance manufacturing   | 0.42  |
| 47991                                 | Wholesaling—commission-based or excluding<br>storage and handling of goods  | 0.16  |
| 47990                                 | Wholesaling (not elsewhere classified)                                      | 0.48  |
| 21830                                 | Wine and alcoholic beverage manufacturing (not<br>elsewhere classified)     | 0.51  |
| 71200                                 | Wired telecommunications network operation                                  | 0.23  |
| 71210                                 | Wireless telecommunications network operation (not<br>elsewhere classified) | 0.23  |
| 23120                                 | Wood chipping   | 2.41  |
| 23290                                 | Wood product manufacturing (not elsewhere<br>classified)                    | 1.50  |
| 29210                                 | Wooden furniture and upholstered seat manufacturing                         | 0.91  |
| 23230                                 | Wooden structural fittings and components<br>manufacturing                  | 1.50  |
| 22110                                 | Wool scouring   | 2.34  |
| 45111                                 | Wool wholesaling  | 0.18  |
| 92310                                 | Zoological and botanic gardens operation                                    | 0.77  |

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**Schedule 2**  
**Classifications and levy rates for**  
**self-employed persons**

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 57100                                 | Accommodation  | 0.95  |
| 78420                                 | Accounting services  | 0.09  |
| 25491                                 | Adhesive manufacturing   | 0.57  |
| 78693                                 | Administrative services (not elsewhere classified)                               | 0.53  |
| 84400                                 | Adult, community, and other education (not elsewhere classified)                 | 0.26  |
| 78510                                 | Advertising services   | 0.33  |
| 86130                                 | Aged care residential services   | 1.87  |
| 46110                                 | Agricultural and construction machinery wholesaling                              | 1.02  |
| 28610                                 | Agricultural machinery and equipment manufacturing                               | 2.15  |
| 45190                                 | Agricultural product wholesaling (not elsewhere classified)                      | 0.82  |
| 02190                                 | Agriculture and fishing support services (not elsewhere classified)              | 2.36  |
| 42330                                 | Air conditioning and heating services  | 1.48  |
| 64050                                 | Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, and 106      | 2.93  |
| 64040                                 | Air operations under Civil Aviation Rules Part 133 or 135                        | 2.93  |
| 02130                                 | Air operations under Civil Aviation Rules Part 137                               | 4.93  |
| 64010                                 | Air transport under Civil Aviation Rules Part 121, 125, or 129                   | 0.99  |
| 28240                                 | Aircraft manufacturing and repair services                                       | 0.71  |
| 66300                                 | Airport operations and air transport support services (not elsewhere classified) | 0.99  |
| 86390                                 | Allied health services (not elsewhere classified)                                | 0.32  |
| 27210                                 | Alumina production   | 1.15  |
| 27310                                 | Aluminium rolling, drawing, and extruding  | 1.84  |
| 27220                                 | Aluminium smelting   | 1.15  |
| 86330                                 | Ambulance services   | 1.02  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 93400                                 | Amusement and other recreation activities (not elsewhere classified)     | 4.18  |
| 93300                                 | Amusement parks and centres operation                                    | 1.26  |
| 52520                                 | Antique and used goods retailing   | 1.11  |
| 01150                                 | Apple and pear growing   | 1.69  |
| 27420                                 | Architectural aluminium product manufacturing                            | 1.84  |
| 78210                                 | Architectural services   | 0.09  |
| 84600                                 | Arts education   | 0.26  |
| 53230                                 | Automotive body, paint, and interior repair and maintenance              | 1.34  |
| 28130                                 | Automotive electrical components manufacturing                           | 1.36  |
| 53220                                 | Automotive electrical services   | 1.05  |
| 53290                                 | Automotive repair and maintenance (not elsewhere classified)             | 1.35  |
| 75190                                 | Auxiliary finance and investment services (not elsewhere classified)     | 0.18  |
| 75200                                 | Auxiliary insurance services   | 0.18  |
| 21640                                 | Bakery product manufacturing (non-factory based)                         | 1.31  |
| 73210                                 | Banking  | 0.18  |
| 25490                                 | Basic chemical product manufacturing (not elsewhere classified)          | 0.57  |
| 25350                                 | Basic inorganic chemical manufacturing                                   | 0.35  |
| 27290                                 | Basic non-ferrous metal manufacturing (not elsewhere classified)         | 1.15  |
| 27320                                 | Basic non-ferrous metal product manufacturing (not elsewhere classified) | 1.85  |
| 25340                                 | Basic organic chemical manufacturing                                     | 0.94  |
| 25360                                 | Basic polymer manufacturing (not elsewhere classified)                   | 1.56  |
| 01250                                 | Beef cattle farming  | 3.03  |
| 01593                                 | Beekeeping   | 3.03  |
| 21820                                 | Beer manufacturing   | 0.87  |
| 01192                                 | Berry fruit growing  | 1.69  |
| 21630                                 | Biscuit manufacturing (factory-based)                                    | 1.31  |

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 28220                                 | Boatbuilding and boat repair services (all vessels under 50 tonnes displacement) | 2.66  |
| 27692                                 | Boiler, tank, and other heavy gauge metal container manufacturing                | 2.18  |
| 47940                                 | Book and magazine wholesaling  | 0.49  |
| 24230                                 | Book publishing  | 0.21  |
| 21610                                 | Bread manufacturing (factory-based)  | 1.11  |
| 42220                                 | Bricklaying services   | 3.41  |
| 95300                                 | Brothel-keeping, massage parlour, and prostitution services                      | 0.71  |
| 42592                                 | Building completion services—all trades subcontracted                            | 0.55  |
| 42342                                 | Building installation services (not elsewhere classified)                        | 1.31  |
| 73220                                 | Building society operation   | 0.18  |
| 96210                                 | Business and professional association services                                   | 0.30  |
| 91230                                 | Cable and other subscription programming   | 0.30  |
| 57300                                 | Cafes and restaurants  | 0.95  |
| 21620                                 | Cake and pastry manufacturing (factory-based)                                    | 1.66  |
| 78692                                 | Call centre operation  | 0.53  |
| 53110                                 | Car retailing (including associated vehicle servicing)                           | 0.63  |
| 46210                                 | Car wholesaling  | 0.26  |
| 42420                                 | Carpentry services   | 3.41  |
| 93220                                 | Casino operation   | 0.57  |
| 51270                                 | Catering services  | 0.95  |
| 26310                                 | Cement and lime manufacturing  | 2.16  |
| 73100                                 | Central banking  | 0.18  |
| 81110                                 | Central government administration (not elsewhere classified)                     | 0.19  |
| 26290                                 | Ceramic product manufacturing (not elsewhere classified)                         | 1.93  |
| 45120                                 | Cereal grain wholesaling   | 1.26  |
| 21520                                 | Cereal, pasta, and baking-mix manufacturing                                      | 1.19  |
| 21290                                 | Cheese and other dairy product manufacturing (not elsewhere classified)          | 1.68  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 87100                                 | Child care services   | 0.74  |
| 86360                                 | Chiropractic and osteopathic services   | 0.32  |
| 21900                                 | Cigarette and tobacco product manufacturing   | 0.87  |
| 01191                                 | Citrus fruit growing  | 1.69  |
| 26210                                 | Clay brick manufacturing  | 1.75  |
| 25450                                 | Cleaning compound manufacturing   | 0.76  |
| 78660                                 | Cleaning services and facilities management (not elsewhere classified)  | 2.13  |
| 52620                                 | Clothing and footwear repair  | 1.11  |
| 47220                                 | Clothing and footwear wholesaling   | 0.45  |
| 22420                                 | Clothing manufacturing  | 0.85  |
| 52210                                 | Clothing retailing  | 0.30  |
| 57400                                 | Clubs (hospitality)   | 0.95  |
| 11010                                 | Coal mining   | 3.31  |
| 63020                                 | Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) | 1.92  |
| 63010                                 | Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)                | 1.92  |
| 84230                                 | Combined primary and secondary education  | 0.26  |
| 46220                                 | Commercial vehicle wholesaling  | 1.03  |
| 28420                                 | Communications equipment manufacturing  | 0.40  |
| 96291                                 | Community-based multi-functional activities (not elsewhere classified)  | 0.70  |
| 86340                                 | Community health centre operation   | 0.32  |
| 52341                                 | Computer and computer peripherals retailing   | 0.64  |
| 46130                                 | Computer and computer peripherals wholesaling   | 0.26  |
| 28410                                 | Computer and electronic office equipment manufacturing  | 0.40  |
| 78340                                 | Computer systems design and related services  | 0.09  |
| 26350                                 | Concrete product manufacturing  | 2.16  |
| 42210                                 | Concreting services   | 3.40  |
| 21720                                 | Confectionery manufacturing   | 1.19  |

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|---------------------------------------|--|---|
| 14190                                 | Construction material mining (not elsewhere classified)            | 3.31  |
| 42590                                 | Construction services (not elsewhere classified)                   | 3.41  |
| 23390                                 | Converted paper product manufacturing (not elsewhere classified)   | 1.06  |
| 27230                                 | Copper, silver, lead, and zinc smelting and refining               | 1.15  |
| 78560                                 | Corporate head office management services                          | 0.33  |
| 96320                                 | Correctional and detention services                                | 1.51  |
| 23330                                 | Corrugated paperboard and paperboard container manufacturing       | 0.74  |
| 25460                                 | Cosmetic and toiletry preparation manufacturing                    | 0.76  |
| 71120                                 | Courier pick-up and delivery services                              | 3.16  |
| 52591                                 | Craft and gift retailing (not elsewhere classified)                | 0.30  |
| 92420                                 | Creative artists, musicians, writers, and performers               | 0.57  |
| 78691                                 | Credit reporting and debt collection services                      | 0.53  |
| 73230                                 | Credit union operation   | 0.18  |
| 01690                                 | Crop growing (not elsewhere classified)                            | 1.69  |
| 21130                                 | Cured meat and smallgoods manufacturing                            | 1.68  |
| 66440                                 | Customs and shipping agency services (excluding handling of goods) | 0.23  |
| 22210                                 | Cut and sewn textile product manufacturing                         | 1.11  |
| 01300                                 | Dairy cattle farming   | 3.04  |
| 47130                                 | Dairy produce wholesaling  | 1.26  |
| 78310                                 | Data processing and web-hosting services                           | 0.15  |
| 01530                                 | Deer farming   | 3.04  |
| 82000                                 | Defence  | 1.27  |
| 86230                                 | Dental services  | 0.32  |
| 52100                                 | Department stores  | 0.64  |
| 73290                                 | Depository financial intermediation (not elsewhere classified)     | 0.18  |
| 95270                                 | Diet and weight-reduction centre operation                         | 0.71  |
| 24233                                 | Directory and mailing-list publishing                              | 0.21  |
| 78630                                 | Document preparation services                                      | 0.32  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 93112                                 | Dog racing activities   | 4.18  |
| 28510                                 | Domestic appliance manufacturing (not elsewhere classified)                           | 0.71  |
| 52610                                 | Domestic appliance repair and maintenance   | 1.31  |
| 84700                                 | Educational support services  | 0.32  |
| 28520                                 | Electric cable and wire manufacturing   | 1.38  |
| 28540                                 | Electric lighting equipment manufacturing   | 0.71  |
| 52342                                 | Electrical and electronic goods retailing (not elsewhere classified)                  | 0.64  |
| 46150                                 | Electrical and electronic goods wholesaling (not elsewhere classified)                | 0.26  |
| 28590                                 | Electrical equipment manufacturing (not elsewhere classified)                         | 0.71  |
| 42320                                 | Electrical services (including telecommunication services within buildings)           | 1.31  |
| 52340                                 | Electrical, electronic, and gas appliance retailing                                   | 0.64  |
| 36130                                 | Electricity generation (not elsewhere classified)                                     | 0.41  |
| 36101                                 | Electricity line-system operation   | 1.93  |
| 36103                                 | Electricity line-system operation (excluding maintenance and construction)            | 0.41  |
| 78330                                 | Electronic (except domestic appliance) and precision equipment repair and maintenance | 0.15  |
| 28490                                 | Electronic equipment manufacturing (not elsewhere classified)                         | 0.71  |
| 78320                                 | Electronic information storage services   | 0.15  |
| 78610                                 | Employment placement and recruitment services (no on-hired staff)                     | 0.32  |
| 78230                                 | Engineering design and engineering consulting services                                | 0.33  |
| 52350                                 | Entertainment media retailing   | 0.30  |
| 25410                                 | Explosives manufacturing  | 0.57  |
| 27690                                 | Fabricated metal product manufacturing (not elsewhere classified)                     | 2.18  |
| 25310                                 | Fertiliser manufacturing  | 2.36  |
| 75110                                 | Financial asset broking services  | 0.18  |
| 73400                                 | Financial asset investing   | 0.18  |

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 42341                                 | Fire and security alarm installation services   | 1.31  |
| 96330                                 | Fire protection and other emergency services (except police and ambulance services)               | 2.25  |
| 52592                                 | Firewood, coal, and coke retailing  | 2.21  |
| 47140                                 | Fish and seafood wholesaling  | 1.90  |
| 04130                                 | Fish trawling, seining, and netting (including processing on board)                               | 5.47  |
| 04190                                 | Fishing (not elsewhere classified)  | 2.42  |
| 28670                                 | Fixed space heating, cooling, and ventilation equipment manufacturing                             | 1.38  |
| 52320                                 | Floor covering retailing  | 1.11  |
| 01120                                 | Floriculture production   | 1.69  |
| 52540                                 | Flower retailing  | 0.30  |
| 28630                                 | Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) | 1.38  |
| 46190                                 | Food and other specialised industrial machinery and equipment wholesaling                         | 0.49  |
| 21790                                 | Food product manufacturing (not elsewhere classified)   | 1.66  |
| 22500                                 | Footwear manufacturing  | 1.11  |
| 52220                                 | Footwear retailing  | 0.30  |
| 81300                                 | Foreign government representation   | 0.19  |
| 03021                                 | Forest product and moss gathering and processing  | 2.36  |
| 03010                                 | Forestry  | 5.25  |
| 03030                                 | Forestry support services (excluding tree cutting and felling)                                    | 5.09  |
| 36110                                 | Fossil fuel electricity generation  | 0.41  |
| 91220                                 | Free-to-air television broadcasting   | 0.30  |
| 66420                                 | Freight forwarding services   | 2.10  |
| 51210                                 | Fresh meat, fish, and poultry retailing   | 1.31  |
| 01190                                 | Fruit and tree nut growing (not elsewhere classified)   | 1.69  |
| 21300                                 | Fruit and vegetable processing  | 1.88  |
| 51220                                 | Fruit and vegetable retailing   | 1.31  |
| 47150                                 | Fruit and vegetable wholesaling   | 1.26  |



| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 95240                                 | Funeral, crematorium, and cemetery services                         | 0.57  |
| 47320                                 | Furniture and floor coverings wholesaling                           | 0.82  |
| 29290                                 | Furniture manufacturing (not elsewhere classified)                  | 1.55  |
| 52310                                 | Furniture retailing   | 1.11  |
| 93290                                 | Gambling activities (not elsewhere classified)                      | 0.39  |
| 52530                                 | Garden supplies retailing   | 1.11  |
| 95250                                 | Gardening and turf management services                              | 3.03  |
| 36200                                 | Gas supply  | 1.51  |
| 74220                                 | General insurance   | 0.18  |
| 86210                                 | General practice medical services                                   | 0.08  |
| 26100                                 | Glass and glass product manufacturing                               | 1.75  |
| 42450                                 | Glazing services  | 2.86  |
| 13140                                 | Gold ore mining   | 3.31  |
| 95190                                 | Goods and equipment rental and hiring (not elsewhere classified)    | 1.01  |
| 01210                                 | Grain growing   | 1.69  |
| 21510                                 | Grain mill product manufacturing                                    | 1.66  |
| 67010                                 | Grain storage services  | 1.74  |
| 01220                                 | Grain and sheep or grain and beef cattle farming                    | 3.04  |
| 01140                                 | Grape growing   | 1.69  |
| 14110                                 | Gravel and sand quarrying   | 3.31  |
| 47191                                 | Grocery wholesaling—multiple product ranges                         | 1.26  |
| 47190                                 | Grocery wholesaling (not elsewhere classified)                      | 1.26  |
| 95260                                 | Hairdressing and beauty services                                    | 0.71  |
| 52330                                 | Hardware and building supplies retailing                            | 1.11  |
| 45390                                 | Hardware goods wholesaling (not elsewhere classified)               | 0.82  |
| 93130                                 | Health and fitness centres and gymnasias operation                  | 1.26  |
| 86391                                 | Health care services (not elsewhere classified)                     | 0.32  |
| 74210                                 | Health insurance  | 0.18  |
| 41220                                 | Heavy and civil engineering construction (not elsewhere classified) | 2.58  |
| 77430                                 | Heavy machinery and scaffolding rental and hiring                   | 1.51  |

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|---------------------------------------|---|---|
| 84310                                 | Higher education (undergraduate and postgraduate courses)                 | 0.26  |
| 42101                                 | Hire of construction machinery and cranes with operator                   | 2.58  |
| 77301                                 | Holder investor farms and livestock                                       | 0.55  |
| 93111                                 | Horse and dog racing administration and track operation                   | 1.26  |
| 01520                                 | Horse farming and horse agistment   | 8.00  |
| 93113                                 | Horse racing activities—harness racing                                    | 7.98  |
| 93115                                 | Horse racing activities—harness racing—drivers                            | 7.98  |
| 93110                                 | Horse racing activities—thoroughbred and other (not elsewhere classified) | 11.03   |
| 93114                                 | Horse racing activities—thoroughbred racing—jockeys                       | 11.03   |
| 86110                                 | Hospitals (except psychiatric hospitals)                                  | 0.79  |
| 41110                                 | House construction  | 3.41  |
| 52331                                 | Houseware retailing   | 1.11  |
| 25430                                 | Human pharmaceutical and medicinal product manufacturing                  | 0.76  |
| 02200                                 | Hunting and trapping  | 4.99  |
| 36120                                 | Hydroelectricity generation   | 0.41  |
| 21220                                 | Ice cream manufacturing   | 1.68  |
| 45230                                 | Industrial and agricultural chemical product wholesaling                  | 0.26  |
| 25320                                 | Industrial gas manufacturing  | 0.35  |
| 92110                                 | Information services (not elsewhere classified)                           | 0.53  |
| 63030                                 | Inland water transport (except passenger only)                            | 1.92  |
| 96290                                 | Interest group services (not elsewhere classified)                        | 0.30  |
| 24232                                 | Internet publishing and broadcasting                                      | 0.21  |
| 71240                                 | Internet service providers and web search portals                         | 0.31  |
| 61210                                 | Interurban and rural bus transport  | 1.31  |
| 78640                                 | Investigation and security services                                       | 1.02  |
| 27120                                 | Iron and steel casting  | 3.11  |
| 27121                                 | Iron and steel forging  | 3.11  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 13110                                 | Iron ore mining   | 3.31  |
| 27110                                 | Iron smelting and steel manufacturing   | 1.74  |
| 29410                                 | Jewellery and silverware manufacturing  | 0.40  |
| 47920                                 | Jewellery and watch wholesaling   | 0.49  |
| 81200                                 | Justice   | 0.14  |
| 47390                                 | Kitchenware and diningware wholesaling  | 0.82  |
| 01170                                 | Kiwifruit growing   | 1.69  |
| 22390                                 | Knitted product manufacturing   | 0.85  |
| 96220                                 | Labour association services   | 0.30  |
| 86131                                 | Labour supply services (nursing, medical, and dental)   | 1.90  |
| 78622                                 | Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work) | 1.55  |
| 78621                                 | Labour supply services (on-hired staff—non-office work—including up to 30% office work)         | 3.39  |
| 78620                                 | Labour supply services (on-hired staff—office workers only)                                     | 0.32  |
| 41222                                 | Land development and subdivision  | 2.58  |
| 42510                                 | Landscape construction services   | 3.03  |
| 95210                                 | Laundry and dry-cleaning services   | 1.55  |
| 22620                                 | Leather and leather substitute goods manufacturing  | 0.88  |
| 22611                                 | Leather tanning, fellmongery, and fur dressing  | 3.09  |
| 78410                                 | Legal services  | 0.09  |
| 92100                                 | Libraries and archives  | 0.44  |
| 74110                                 | Life insurance  | 0.18  |
| 28650                                 | Lifting and material-handling equipment manufacturing   | 1.38  |
| 04150                                 | Line fishing (including processing on board)  | 5.48  |
| 47170                                 | Liquor and tobacco product wholesaling  | 0.26  |
| 51230                                 | Liquor retailing  | 1.31  |
| 01590                                 | Livestock farming (not elsewhere classified)  | 3.03  |
| 81130                                 | Local government administration (not elsewhere classified)                                      | 0.40  |
| 23110                                 | Log sawmilling  | 4.59  |

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|---------------------------------------|---|---|
| 03020                                 | Logging   | 5.25  |
| 93210                                 | Lottery operation   | 0.39  |
| 28640                                 | Machine tool and parts manufacturing                                      | 1.38  |
| 28690                                 | Machinery and equipment manufacturing (not elsewhere classified)          | 2.15  |
| 28680                                 | Machinery and equipment repair and maintenance (not elsewhere classified) | 2.05  |
| 24221                                 | Magazine and other periodical publishing                                  | 0.21  |
| 78550                                 | Management advice and related consulting services                         | 0.33  |
| 52230                                 | Manchester and textile goods retailing (not elsewhere classified)         | 0.30  |
| 29490                                 | Manufacturing (not elsewhere classified)                                  | 1.55  |
| 52450                                 | Marine equipment retailing  | 0.63  |
| 78530                                 | Market research and statistical services                                  | 0.09  |
| 29230                                 | Mattress manufacturing  | 1.55  |
| 21111                                 | Meat and food inspection services   | 2.07  |
| 21110                                 | Meat processing   | 6.63  |
| 47110                                 | Meat, poultry, and smallgoods wholesaling                                 | 1.90  |
| 28320                                 | Medical and surgical equipment and prosthetics manufacturing              | 0.40  |
| 45220                                 | Metal and mineral wholesaling   | 1.58  |
| 27510                                 | Metal container manufacturing (not elsewhere classified)                  | 1.51  |
| 29220                                 | Metal furniture manufacturing   | 2.15  |
| 13190                                 | Metal ore mining (not elsewhere classified)                               | 3.31  |
| 27430                                 | Metal roof and guttering manufacturing (except aluminium)                 | 1.92  |
| 86132                                 | Midwifery services  | 1.90  |
| 21210                                 | Milk and cream processing   | 1.68  |
| 15130                                 | Mineral exploration   | 3.31  |
| 13150                                 | Mineral sand mining   | 3.31  |
| 28620                                 | Mining and construction machinery manufacturing                           | 2.15  |
| 14200                                 | Mining and quarrying (not elsewhere classified)                           | 3.01  |
| 15200                                 | Mining support services (not elsewhere classified)                        | 3.01  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 91120                                 | Motion picture and video distribution  | 0.30  |
| 91110                                 | Motion picture and video production  | 0.31  |
| 91130                                 | Motion picture exhibition  | 0.30  |
| 53120                                 | Motor cycle retailing (including associated vehicle servicing)                     | 0.63  |
| 77420                                 | Motor vehicle and transport equipment rental and hiring (not elsewhere classified) | 1.51  |
| 28120                                 | Motor vehicle body and trailer manufacturing                                       | 2.15  |
| 46240                                 | Motor vehicle dismantling and used-part wholesaling                                | 1.85  |
| 28110                                 | Motor vehicle manufacturing  | 1.36  |
| 46230                                 | Motor vehicle new-part wholesaling   | 0.63  |
| 28190                                 | Motor vehicle parts manufacturing (not elsewhere classified)                       | 1.36  |
| 53140                                 | Motor vehicle parts retailing  | 0.63  |
| 92200                                 | Museum operation   | 0.44  |
| 01692                                 | Mushroom growing   | 1.69  |
| 92510                                 | Music and other sound recording activities (not elsewhere classified)              | 0.44  |
| 24234                                 | Music publishing   | 0.21  |
| 25590                                 | Natural rubber product manufacturing   | 1.74  |
| 22140                                 | Natural textile manufacturing  | 2.64  |
| 92390                                 | Nature reserve and conservation park operation                                     | 1.28  |
| 52430                                 | Newspaper and book retailing   | 0.30  |
| 24211                                 | Newspaper publishing   | 0.21  |
| 52595                                 | Non-store retailing  | 0.96  |
| 73300                                 | Non-depository financing   | 0.18  |
| 27330                                 | Non-ferrous metal casting and forging  | 1.85  |
| 77300                                 | Non-financial assets leasing and investment  | 0.55  |
| 26400                                 | Non-metallic mineral product manufacturing (not elsewhere classified)              | 2.16  |
| 41130                                 | Non-residential building construction  | 3.39  |
| 77120                                 | Non-residential property operators and developers (excluding construction)         | 0.55  |
| 01110                                 | Nursery production   | 1.69  |

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 27630                                 | Nut, bolt, screw, and rivet manufacturing                              | 1.58  |
| 78540                                 | Office administrative services   | 0.32  |
| 04210                                 | Offshore aquaculture   | 2.39  |
| 21400                                 | Oil and fat manufacturing  | 1.88  |
| 12000                                 | Oil and gas extraction   | 0.35  |
| 01180                                 | Olive growing  | 1.69  |
| 36102                                 | On-selling electricity and electricity market<br>operation             | 0.41  |
| 04220                                 | Onshore aquaculture  | 2.37  |
| 86320                                 | Optometry and optical dispensing                                       | 0.08  |
| 78670                                 | Packaging services   | 0.82  |
| 25420                                 | Paint and coatings manufacturing                                       | 0.57  |
| 42440                                 | Painting and decorating services                                       | 2.86  |
| 23340                                 | Paper bag and sack manufacturing                                       | 0.74  |
| 47950                                 | Paper product wholesaling  | 0.49  |
| 24110                                 | Paper stationery manufacturing   | 0.74  |
| 66110                                 | Parking services   | 0.71  |
| 87292                                 | Parole or probationary services  | 0.14  |
| 77410                                 | Passenger car and minibus rental and hiring                            | 0.43  |
| 86310                                 | Pathology and diagnostic imaging services                              | 0.32  |
| 92410                                 | Performing arts operation  | 0.57  |
| 92520                                 | Performing arts venue operation  | 0.57  |
| 52560                                 | Personal accessories retailing (not elsewhere<br>classified)           | 1.11  |
| 95290                                 | Personal services (not elsewhere classified)                           | 0.71  |
| 78650                                 | Pest control services, except agricultural and forestry                | 2.35  |
| 25440                                 | Pesticide manufacturing  | 0.76  |
| 25200                                 | Petroleum and coal product manufacturing (not<br>elsewhere classified) | 1.56  |
| 15110                                 | Petroleum and natural gas exploration                                  | 1.56  |
| 53210                                 | Petroleum fuel retailing (including associated vehicle<br>servicing)   | 0.63  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 45210                                 | Petroleum product wholesaling (including product ownership to retail point-of-sale)               | 0.26  |
| 25100                                 | Petroleum refining and petroleum fuel manufacturing   | 0.35  |
| 47960                                 | Pharmaceutical and toiletry goods wholesaling   | 0.26  |
| 52510                                 | Pharmaceutical, cosmetic, and toiletry goods retailing  | 0.30  |
| 95220                                 | Photographic film processing  | 0.30  |
| 28310                                 | Photographic, optical, and ophthalmic equipment manufacturing                                     | 0.40  |
| 86350                                 | Physiotherapy services  | 0.32  |
| 01510                                 | Pig farming   | 3.03  |
| 65010                                 | Pipeline transport  | 0.35  |
| 26320                                 | Plaster and gypsum product manufacturing  | 2.16  |
| 42410                                 | Plastering and ceiling services   | 2.86  |
| 45391                                 | Plumbing goods wholesaling  | 0.82  |
| 42310                                 | Plumbing services   | 2.09  |
| 96310                                 | Police services   | 0.82  |
| 25630                                 | Polymer film and sheet packaging material manufacturing   | 1.26  |
| 25650                                 | Polymer foam product manufacturing  | 1.26  |
| 25661                                 | Polymer product manufacturing (not elsewhere classified)  | 1.26  |
| 66230                                 | Port and water transport terminal and marina operations   | 1.92  |
| 71110                                 | Postal services   | 1.80  |
| 91111                                 | Post-production services and other motion picture and video activities (not elsewhere classified) | 0.31  |
| 21795                                 | Potato crisps and corn crisps manufacturing   | 1.03  |
| 01420                                 | Poultry farming (eggs)  | 1.66  |
| 01410                                 | Poultry farming (meat)  | 1.66  |
| 21120                                 | Poultry processing  | 2.74  |
| 04120                                 | Prawn fishing   | 5.42  |
| 29110                                 | Prefabricated metal building manufacturing  | 1.96  |
| 29190                                 | Prefabricated wooden building manufacturing   | 2.57  |

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 21740                                 | Prepared animal and bird feed manufacturing                                       | 1.31  |
| 84100                                 | Preschool education   | 0.74  |
| 84210                                 | Primary education   | 0.26  |
| 24120                                 | Printing  | 0.71  |
| 24130                                 | Printing support services   | 0.71  |
| 97000                                 | Private households employing staff  | 0.71  |
| 28390                                 | Professional and scientific equipment manufacturing<br>(not elsewhere classified) | 0.40  |
| 46120                                 | Professional and scientific goods wholesaling                                     | 0.26  |
| 95230                                 | Professional photographic services  | 0.15  |
| 78291                                 | Professional, scientific, and technical services (not<br>elsewhere classified)    | 0.53  |
| 86120                                 | Psychiatric hospitals and psychiatric services (not<br>elsewhere classified)      | 0.79  |
| 96360                                 | Public order and safety services (not elsewhere<br>classified)                    | 0.31  |
| 24231                                 | Publishing (not elsewhere classified) (except<br>software, music, and Internet)   | 0.21  |
| 57200                                 | Pubs, taverns, and bars   | 0.95  |
| 23310                                 | Pulp, paper, and paperboard manufacturing   | 1.27  |
| 28660                                 | Pump and compressor manufacturing   | 1.38  |
| 91210                                 | Radio broadcasting  | 0.30  |
| 62000                                 | Rail freight transport  | 2.93  |
| 62100                                 | Rail passenger transport  | 3.32  |
| 28230                                 | Railway rolling stock manufacturing and repair<br>services                        | 2.15  |
| 26330                                 | Ready-mixed concrete manufacturing  | 2.58  |
| 77200                                 | Real estate services  | 0.23  |
| 23220                                 | Reconstituted wood product manufacturing  | 1.43  |
| 96400                                 | Regulatory services (licensing and inspection) (not<br>elsewhere classified)      | 0.87  |
| 96100                                 | Religious organisations and services  | 0.30  |
| 52690                                 | Repair and maintenance (not elsewhere classified)                                 | 1.11  |
| 24300                                 | Reproduction of recorded media  | 0.40  |



| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 41120                                 | Residential building construction (not elsewhere classified)                       | 3.41  |
| 87220                                 | Residential care services (not elsewhere classified)                               | 1.87  |
| 77110                                 | Residential property operators and developers (excluding construction)             | 0.55  |
| 87222                                 | Residential refuge operation   | 0.32  |
| 52597                                 | Retail commission-based buying and/or selling                                      | 0.96  |
| 71111                                 | Retail postal services   | 0.30  |
| 87211                                 | Retirement village operation (with rest home or hospital facilities)               | 1.90  |
| 87210                                 | Retirement village operation (without rest home or hospital facilities)            | 1.90  |
| 25610                                 | Rigid and semi-rigid polymer product manufacturing                                 | 1.26  |
| 41210                                 | Road and bridge construction   | 2.58  |
| 61100                                 | Road freight transport   | 3.34  |
| 04110                                 | Rock lobster and crab fishing or potting   | 5.44  |
| 42230                                 | Roofing services   | 3.40  |
| 22230                                 | Rope, cordage, and twine manufacturing   | 3.79  |
| 23391                                 | Sanitary paper product manufacturing   | 1.06  |
| 66500                                 | Scenic and sightseeing transport (excluding aviation)                              | 1.92  |
| 78100                                 | Scientific research services   | 0.33  |
| 78290                                 | Scientific testing and analysis services   | 0.53  |
| 21730                                 | Seafood processing (other than on board vessels)                                   | 2.74  |
| 84220                                 | Secondary education  | 0.26  |
| 37020                                 | Sewerage and drainage services   | 1.58  |
| 02120                                 | Shearing services  | 5.20  |
| 01240                                 | Sheep farming  | 3.04  |
| 01230                                 | Sheep and beef cattle farming  | 3.04  |
| 27590                                 | Sheet metal product manufacturing (except metal structural and container products) | 1.92  |
| 28210                                 | Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)  | 3.51  |
| 13170                                 | Silver, lead, and zinc ore mining  | 3.31  |
| 42100                                 | Site preparation services  | 2.58  |

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|---------------------------------------|---|---|
| 87290                                 | Social assistance services (not elsewhere classified)                       | 1.90  |
| 21810                                 | Soft drink, cordial, and syrup manufacturing                                | 0.87  |
| 24235                                 | Software publishing   | 0.39  |
| 96350                                 | Solid waste collection services   | 3.31  |
| 84240                                 | Special-school education  | 0.26  |
| 78520                                 | Specialised design services (not elsewhere classified)                      | 0.33  |
| 51290                                 | Specialised food retailing (not elsewhere classified)                       | 1.31  |
| 86220                                 | Specialist medical services   | 0.08  |
| 21840                                 | Spirit manufacturing  | 0.87  |
| 52410                                 | Sport and camping equipment retailing                                       | 0.30  |
| 93192                                 | Sport and physical recreation—boating or yachting                           | 1.26  |
| 93174                                 | Sport and physical recreation—community cricket                             | 1.26  |
| 93170                                 | Sport and physical recreation—community rugby                               | 1.26  |
| 93171                                 | Sport and physical recreation—community rugby league                        | 1.26  |
| 93193                                 | Sport and physical recreation—cycling                                       | 1.26  |
| 93195                                 | Sport and physical recreation—golf  | 1.26  |
| 93197                                 | Sport and physical recreation—motor cycling                                 | 4.18  |
| 93198                                 | Sport and physical recreation—motor racing                                  | 4.18  |
| 93199                                 | Sport and physical recreation—netball                                       | 1.26  |
| 93194                                 | Sport and physical recreation—professional cricket                          | 11.03   |
| 93180                                 | Sport and physical recreation—professional rugby                            | 11.03   |
| 93181                                 | Sport and physical recreation—professional rugby league                     | 11.03   |
| 93175                                 | Sport and physical recreation—professional sport (not elsewhere classified) | 6.37  |
| 93182                                 | Sport and physical recreation—snow skiing                                   | 4.18  |
| 93184                                 | Sport and physical recreation—softball or baseball                          | 1.26  |
| 93185                                 | Sport and physical recreation—squash or badminton                           | 1.26  |
| 93186                                 | Sport and physical recreation—swimming                                      | 1.26  |
| 93187                                 | Sport and physical recreation—tennis  | 1.26  |
| 93188                                 | Sport and physical recreation—water skiing                                  | 1.26  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|--|---|
| 93190                                 | Sport and physical recreation (not elsewhere classified)—community             | 1.26  |
| 93196                                 | Sporting and recreational equine activities (not elsewhere classified)         | 4.81  |
| 84500                                 | Sports and physical recreation instruction                                     | 1.26  |
| 93120                                 | Sports and physical recreation venues, grounds, and facilities operation       | 1.26  |
| 27620                                 | Spring and wire product manufacturing  | 0.96  |
| 52460                                 | Stationery goods retailing   | 0.30  |
| 27130                                 | Steel pipe and tube manufacturing  | 1.74  |
| 66210                                 | Stevedoring services   | 4.84  |
| 01160                                 | Stone fruit growing  | 1.69  |
| 52590                                 | Store-based retailing (not elsewhere classified)                               | 1.11  |
| 27490                                 | Structural metal product manufacturing (not elsewhere classified)              | 3.67  |
| 42240                                 | Structural steel erection services   | 3.40  |
| 27410                                 | Structural steel fabricating   | 3.67  |
| 21710                                 | Sugar manufacturing  | 1.03  |
| 74120                                 | Superannuation funds   | 0.18  |
| 51100                                 | Supermarket and grocery stores   | 1.31  |
| 27640                                 | Surface coating and finishing  | 2.18  |
| 78220                                 | Surveying and mapping services   | 0.53  |
| 25330                                 | Synthetic resin and synthetic rubber manufacturing                             | 1.56  |
| 22120                                 | Synthetic textile manufacturing  | 2.64  |
| 51250                                 | Takeaway food services   | 0.95  |
| 61230                                 | Taxi and road transport (not elsewhere classified)                             | 1.31  |
| 61231                                 | Taxi organisations (excluding those that provide taxi services)                | 0.53  |
| 84320                                 | Technical and vocational education and training                                | 0.26  |
| 46160                                 | Telecommunication goods wholesaling  | 0.26  |
| 71230                                 | Telecommunications services (not elsewhere classified)                         | 0.31  |
| 22290                                 | Textile finishing and textile product manufacturing (not elsewhere classified) | 0.85  |

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|---------------------------------------|---|---|
| 22220                                 | Textile floor covering manufacturing                                | 2.63  |
| 47210                                 | Textile product wholesaling   | 0.49  |
| 42430                                 | Tiling and carpeting services                                       | 2.86  |
| 23130                                 | Timber resawing and dressing  | 3.49  |
| 45310                                 | Timber wholesaling  | 3.48  |
| 52420                                 | Toy and game retailing  | 0.64  |
| 47930                                 | Toy and sporting goods wholesaling                                  | 0.49  |
| 29420                                 | Toy, sporting, and recreational product<br>manufacturing            | 1.55  |
| 53130                                 | Trailer and motor vehicle retailing (not elsewhere<br>classified)   | 1.11  |
| 46221                                 | Trailer and motor vehicle wholesaling (not elsewhere<br>classified) | 0.63  |
| 65090                                 | Transport (not elsewhere classified)                                | 2.10  |
| 28290                                 | Transport equipment manufacturing (not elsewhere<br>classified)     | 1.36  |
| 66190                                 | Transport support services (not elsewhere classified)               | 2.10  |
| 66410                                 | Travel agency and tour arrangement services                         | 0.23  |
| 01111                                 | Turf growing  | 1.69  |
| 25510                                 | Tyre manufacturing  | 1.98  |
| 53240                                 | Tyre retailing  | 2.17  |
| 61220                                 | Urban bus transport   | 1.31  |
| 41221                                 | Utility network construction and maintenance<br>services            | 1.51  |
| 01130                                 | Vegetable growing   | 1.69  |
| 23210                                 | Veneer and plywood manufacturing                                    | 2.57  |
| 25431                                 | Veterinary pharmaceutical and medicinal product<br>manufacturing    | 0.76  |
| 86400                                 | Veterinary services   | 0.53  |
| 95110                                 | Video and other electronic media rental and hiring                  | 0.30  |
| 67090                                 | Warehousing and storage services (not elsewhere<br>classified)      | 1.74  |
| 96380                                 | Waste collection services (not elsewhere classified)                | 3.26  |
| 96370                                 | Waste remediation and materials recovery services                   | 3.40  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy<br/>rate per<br/>\$100 of<br/>earnings<br/>(\$)</b> |
|---------------------------------------|---|---|
| 96340                                 | Waste treatment and disposal services                                       | 3.29  |
| 52550                                 | Watch and jewellery retailing   | 0.30  |
| 63031                                 | Water passenger transport (river, lake, or harbour)                         | 1.92  |
| 37010                                 | Water supply  | 1.51  |
| 66290                                 | Water transport support services (not elsewhere<br>classified)              | 1.92  |
| 28511                                 | Whiteware appliance manufacturing   | 0.71  |
| 47991                                 | Wholesaling—commission-based or excluding<br>storage and handling of goods  | 0.26  |
| 47990                                 | Wholesaling (not elsewhere classified)                                      | 0.82  |
| 21830                                 | Wine and alcoholic beverage manufacturing (not<br>elsewhere classified)     | 0.87  |
| 71200                                 | Wired telecommunications network operation                                  | 0.31  |
| 71210                                 | Wireless telecommunications network operation (not<br>elsewhere classified) | 0.31  |
| 23120                                 | Wood chipping   | 4.55  |
| 23290                                 | Wood product manufacturing (not elsewhere<br>classified)                    | 2.57  |
| 29210                                 | Wooden furniture and upholstered seat manufacturing                         | 1.55  |
| 23230                                 | Wooden structural fittings and components<br>manufacturing                  | 2.57  |
| 22110                                 | Wool scouring   | 3.79  |
| 45111                                 | Wool wholesaling  | 0.35  |
| 92310                                 | Zoological and botanic gardens operation                                    | 1.28  |

**Schedule 3**  
**Classifications and levy rates for purchase  
of agreed level of weekly compensation**

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>  | <b>Levy rate<br/>per \$100<br/>of agreed<br/>level of<br/>weekly<br/>compen-<br/>sation (\$)</b> | <b>Non-<br/>abate-<br/>ment part<br/>rate per<br/>\$100 of<br/>agreed<br/>level of<br/>weekly<br/>compen-<br/>sation (\$)</b> |
|---------------------------------------|---|--|---|
| 57100                                 | Accommodation   | 1.22   | 0.06  |
| 78420                                 | Accounting services   | 0.12   | 0.03  |
| 25491                                 | Adhesive manufacturing  | 0.73   | 0.05  |
| 78693                                 | Administrative services (not<br>elsewhere classified)                             | 0.68   | 0.05  |
| 84400                                 | Adult, community, and other<br>education (not elsewhere classified)               | 0.33   | 0.04  |
| 78510                                 | Advertising services  | 0.42   | 0.04  |
| 86130                                 | Aged care residential services  | 2.40   | 0.08  |
| 46110                                 | Agricultural and construction<br>machinery wholesaling                            | 1.31   | 0.06  |
| 28610                                 | Agricultural machinery and<br>equipment manufacturing                             | 2.76   | 0.09  |
| 45190                                 | Agricultural product wholesaling<br>(not elsewhere classified)                    | 1.05   | 0.05  |
| 02190                                 | Agriculture and fishing support<br>services (not elsewhere classified)            | 3.03   | 0.10  |
| 42330                                 | Air conditioning and heating<br>services  | 1.90   | 0.07  |
| 64050                                 | Air operations under Civil Aviation<br>Rules Parts 101, 103, 104, 105, and<br>106 | 3.77   | 0.11  |
| 64040                                 | Air operations under Civil Aviation<br>Rules Part 133 or 135                      | 3.77   | 0.11  |
| 02130                                 | Air operations under Civil Aviation<br>Rules Part 137                             | 6.34   | 0.17  |
| 64010                                 | Air transport under Civil Aviation<br>Rules Part 121, 125, or 129                 | 1.27   | 0.06  |
| 28240                                 | Aircraft manufacturing and repair<br>services                                     | 0.91   | 0.05  |

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|---------------------------------------|--|--|---|
| 66300                                 | Airport operations and air transport support services (not elsewhere classified) | 1.27   | 0.06  |
| 86390                                 | Allied health services (not elsewhere classified)                                | 0.41   | 0.04  |
| 27210                                 | Alumina production   | 1.48   | 0.06  |
| 27310                                 | Aluminium rolling, drawing, and extruding  | 2.36   | 0.08  |
| 27220                                 | Aluminium smelting   | 1.48   | 0.06  |
| 86330                                 | Ambulance services   | 1.31   | 0.06  |
| 93400                                 | Amusement and other recreation activities (not elsewhere classified)             | 5.37   | 0.15  |
| 93300                                 | Amusement parks and centres operation  | 1.62   | 0.07  |
| 52520                                 | Antique and used goods retailing   | 1.43   | 0.06  |
| 01150                                 | Apple and pear growing   | 2.17   | 0.08  |
| 27420                                 | Architectural aluminium product manufacturing                                    | 2.36   | 0.08  |
| 78210                                 | Architectural services   | 0.12   | 0.03  |
| 84600                                 | Arts education   | 0.33   | 0.04  |
| 53230                                 | Automotive body, paint, and interior repair and maintenance                      | 1.72   | 0.07  |
| 28130                                 | Automotive electrical components manufacturing                                   | 1.75   | 0.07  |
| 53220                                 | Automotive electrical services   | 1.35   | 0.06  |
| 53290                                 | Automotive repair and maintenance (not elsewhere classified)                     | 1.73   | 0.07  |
| 75190                                 | Auxiliary finance and investment services (not elsewhere classified)             | 0.23   | 0.04  |
| 75200                                 | Auxiliary insurance services   | 0.23   | 0.04  |
| 21640                                 | Bakery product manufacturing (non-factory based)                                 | 1.68   | 0.07  |
| 73210                                 | Banking  | 0.23   | 0.04  |

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|---------------------------------------|--|--|---|
| 25490                                 | Basic chemical product manufacturing (not elsewhere classified)                  | 0.73   | 0.05  |
| 25350                                 | Basic inorganic chemical manufacturing   | 0.45   | 0.04  |
| 27290                                 | Basic non-ferrous metal manufacturing (not elsewhere classified)                 | 1.48   | 0.06  |
| 27320                                 | Basic non-ferrous metal product manufacturing (not elsewhere classified)         | 2.38   | 0.08  |
| 25340                                 | Basic organic chemical manufacturing   | 1.21   | 0.06  |
| 25360                                 | Basic polymer manufacturing (not elsewhere classified)                           | 2.00   | 0.08  |
| 01250                                 | Beef cattle farming  | 3.89   | 0.12  |
| 01593                                 | Beekeeping   | 3.89   | 0.12  |
| 21820                                 | Beer manufacturing   | 1.12   | 0.06  |
| 01192                                 | Berry fruit growing  | 2.17   | 0.08  |
| 21630                                 | Biscuit manufacturing (factory-based)  | 1.68   | 0.07  |
| 28220                                 | Boatbuilding and boat repair services (all vessels under 50 tonnes displacement) | 3.42   | 0.11  |
| 27692                                 | Boiler, tank, and other heavy gauge metal container manufacturing                | 2.80   | 0.09  |
| 47940                                 | Book and magazine wholesaling  | 0.63   | 0.05  |
| 24230                                 | Book publishing  | 0.27   | 0.04  |
| 21610                                 | Bread manufacturing (factory-based)  | 1.43   | 0.06  |
| 42220                                 | Bricklaying services   | 4.38   | 0.13  |
| 95300                                 | Brothel keeping, massage parlour, and prostitution services                      | 0.91   | 0.05  |



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|---------------------------------------|---|--|---|
| 42592                                 | Building completion services—all trades subcontracted                   | 0.71   | 0.05  |
| 42342                                 | Building installation services (not elsewhere classified)               | 1.68   | 0.07  |
| 73220                                 | Building society operation  | 0.23   | 0.04  |
| 96210                                 | Business and professional association services                          | 0.39   | 0.04  |
| 91230                                 | Cable and other subscription programming                                | 0.39   | 0.04  |
| 57300                                 | Cafes and restaurants   | 1.22   | 0.06  |
| 21620                                 | Cake and pastry manufacturing (factory-based)                           | 2.13   | 0.08  |
| 78692                                 | Call centre operation   | 0.68   | 0.05  |
| 53110                                 | Car retailing (including associated vehicle servicing)                  | 0.81   | 0.05  |
| 46210                                 | Car wholesaling   | 0.33   | 0.04  |
| 42420                                 | Carpentry services  | 4.38   | 0.13  |
| 93220                                 | Casino operation  | 0.73   | 0.05  |
| 51270                                 | Catering services   | 1.22   | 0.06  |
| 26310                                 | Cement and lime manufacturing   | 2.78   | 0.09  |
| 73100                                 | Central banking   | 0.23   | 0.04  |
| 81110                                 | Central government administration (not elsewhere classified)            | 0.24   | 0.04  |
| 26290                                 | Ceramic product manufacturing (not elsewhere classified)                | 2.48   | 0.09  |
| 45120                                 | Cereal grain wholesaling  | 1.62   | 0.07  |
| 21520                                 | Cereal, pasta, and baking-mix manufacturing                             | 1.53   | 0.07  |
| 21290                                 | Cheese and other dairy product manufacturing (not elsewhere classified) | 2.16   | 0.08  |
| 87100                                 | Child care services   | 0.95   | 0.05  |

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|---------------------------------------|---|--|---|
| 86360                                 | Chiropractic and osteopathic services   | 0.41   | 0.04  |
| 21900                                 | Cigarette and tobacco product manufacturing   | 1.12   | 0.06  |
| 01191                                 | Citrus fruit growing  | 2.17   | 0.08  |
| 26210                                 | Clay brick manufacturing  | 2.25   | 0.08  |
| 25450                                 | Cleaning compound manufacturing   | 0.98   | 0.05  |
| 78660                                 | Cleaning services and facilities management (not elsewhere classified)  | 2.74   | 0.09  |
| 52620                                 | Clothing and footwear repair  | 1.43   | 0.06  |
| 47220                                 | Clothing and footwear wholesaling   | 0.58   | 0.04  |
| 22420                                 | Clothing manufacturing  | 1.09   | 0.06  |
| 52210                                 | Clothing retailing  | 0.39   | 0.04  |
| 57400                                 | Clubs (hospitality)   | 1.22   | 0.06  |
| 11010                                 | Coal mining   | 4.25   | 0.13  |
| 63020                                 | Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) | 2.47   | 0.09  |
| 63010                                 | Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)                | 2.47   | 0.09  |
| 84230                                 | Combined primary and secondary education  | 0.33   | 0.04  |
| 46220                                 | Commercial vehicle wholesaling  | 1.32   | 0.06  |
| 28420                                 | Communications equipment manufacturing  | 0.51   | 0.04  |
| 96291                                 | Community-based, multi-functional activities (not elsewhere classified)   | 0.90   | 0.05  |
| 86340                                 | Community health centre operation   | 0.41   | 0.04  |
| 52341                                 | Computer and computer peripherals retailing   | 0.82   | 0.05  |

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|---------------------------------------|--|--|---|
| 46130                                 | Computer and computer peripherals wholesaling                    | 0.33   | 0.04  |
| 28410                                 | Computer and electronic office equipment manufacturing           | 0.51   | 0.04  |
| 78340                                 | Computer systems design and related services                     | 0.12   | 0.03  |
| 26350                                 | Concrete product manufacturing                                   | 2.78   | 0.09  |
| 42210                                 | Concreting services  | 4.37   | 0.13  |
| 21720                                 | Confectionery manufacturing                                      | 1.53   | 0.07  |
| 14190                                 | Construction material mining (not elsewhere classified)          | 4.25   | 0.13  |
| 42590                                 | Construction services (not elsewhere classified)                 | 4.38   | 0.13  |
| 23390                                 | Converted paper product manufacturing (not elsewhere classified) | 1.36   | 0.06  |
| 27230                                 | Copper, silver, lead, and zinc smelting and refining             | 1.48   | 0.06  |
| 78560                                 | Corporate head office management services                        | 0.42   | 0.04  |
| 96320                                 | Correctional and detention services                              | 1.94   | 0.07  |
| 23330                                 | Corrugated paperboard and paperboard container manufacturing     | 0.95   | 0.05  |
| 25460                                 | Cosmetic and toiletry preparation manufacturing                  | 0.98   | 0.05  |
| 71120                                 | Courier pick-up and delivery services                            | 4.06   | 0.12  |
| 52591                                 | Craft and gift retailing (not elsewhere classified)              | 0.39   | 0.04  |
| 92420                                 | Creative artists, musicians, writers, and performers             | 0.73   | 0.05  |
| 78691                                 | Credit reporting and debt collection services                    | 0.68   | 0.05  |
| 73230                                 | Credit union operation   | 0.23   | 0.04  |

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|---------------------------------------|--|--|---|
| 01690                                 | Crop growing (not elsewhere classified)                            | 2.17   | 0.08  |
| 21130                                 | Cured meat and smallgoods manufacturing                            | 2.16   | 0.08  |
| 66440                                 | Customs and shipping agency services (excluding handling of goods) | 0.30   | 0.04  |
| 22210                                 | Cut and sewn textile product manufacturing                         | 1.43   | 0.06  |
| 01300                                 | Dairy cattle farming   | 3.91   | 0.12  |
| 47130                                 | Dairy produce wholesaling  | 1.62   | 0.07  |
| 78310                                 | Data processing and web-hosting services                           | 0.19   | 0.04  |
| 01530                                 | Deer farming   | 3.91   | 0.12  |
| 82000                                 | Defence  | 1.63   | 0.07  |
| 86230                                 | Dental services  | 0.41   | 0.04  |
| 52100                                 | Department stores  | 0.82   | 0.05  |
| 73290                                 | Depository financial intermediation (not elsewhere classified)     | 0.23   | 0.04  |
| 95270                                 | Diet and weight-reduction centre operation                         | 0.91   | 0.05  |
| 24233                                 | Directory and mailing-list publishing                              | 0.27   | 0.04  |
| 78630                                 | Document preparation services                                      | 0.41   | 0.04  |
| 93112                                 | Dog racing activities  | 5.37   | 0.15  |
| 28510                                 | Domestic appliance manufacturing (not elsewhere classified)        | 0.91   | 0.05  |
| 52610                                 | Domestic appliance repair and maintenance                          | 1.68   | 0.07  |
| 84700                                 | Educational support services                                       | 0.41   | 0.04  |
| 28520                                 | Electric cable and wire manufacturing                              | 1.77   | 0.07  |
| 28540                                 | Electric lighting equipment manufacturing                          | 0.91   | 0.05  |

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|---------------------------------------|---|--|---|
| 52342                                 | Electrical and electronic goods retailing (not elsewhere classified)                  | 0.82   | 0.05  |
| 46150                                 | Electrical and electronic goods wholesaling (not elsewhere classified)                | 0.33   | 0.04  |
| 28590                                 | Electrical equipment manufacturing (not elsewhere classified)                         | 0.91   | 0.05  |
| 42320                                 | Electrical services (including telecommunication services within buildings)           | 1.68   | 0.07  |
| 52340                                 | Electrical, electronic, and gas appliance retailing                                   | 0.82   | 0.05  |
| 36130                                 | Electricity generation (not elsewhere classified)                                     | 0.53   | 0.04  |
| 36101                                 | Electricity line-system operation   | 2.48   | 0.09  |
| 36103                                 | Electricity line-system operation (excluding maintenance and construction)            | 0.53   | 0.04  |
| 78330                                 | Electronic (except domestic appliance) and precision equipment repair and maintenance | 0.19   | 0.04  |
| 28490                                 | Electronic equipment manufacturing (not elsewhere classified)                         | 0.91   | 0.05  |
| 78320                                 | Electronic information storage services   | 0.19   | 0.04  |
| 78610                                 | Employment placement and recruitment services (no on-hired staff)                     | 0.41   | 0.04  |
| 78230                                 | Engineering design and engineering consulting services                                | 0.42   | 0.04  |
| 52350                                 | Entertainment media retailing   | 0.39   | 0.04  |
| 25410                                 | Explosives manufacturing  | 0.73   | 0.05  |
| 27690                                 | Fabricated metal product manufacturing (not elsewhere classified)                     | 2.80   | 0.09  |

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|---------------------------------------|---|--|---|
| 25310                                 | Fertiliser manufacturing  | 3.03   | 0.10  |
| 75110                                 | Financial asset broking services  | 0.23   | 0.04  |
| 73400                                 | Financial asset investing   | 0.23   | 0.04  |
| 42341                                 | Fire and security alarm installation services   | 1.68   | 0.07  |
| 96330                                 | Fire protection and other emergency services (except police and ambulance services)               | 2.89   | 0.10  |
| 52592                                 | Firewood, coal, and coke retailing  | 2.84   | 0.09  |
| 47140                                 | Fish and seafood wholesaling  | 2.44   | 0.09  |
| 04130                                 | Fish trawling, seining, and netting (including processing on board)                               | 7.03   | 0.19  |
| 04190                                 | Fishing (not elsewhere classified)  | 3.11   | 0.10  |
| 28670                                 | Fixed space heating, cooling, and ventilation equipment manufacturing                             | 1.77   | 0.07  |
| 52320                                 | Floor covering retailing  | 1.43   | 0.06  |
| 01120                                 | Floriculture production   | 2.17   | 0.08  |
| 52540                                 | Flower retailing  | 0.39   | 0.04  |
| 28630                                 | Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) | 1.77   | 0.07  |
| 46190                                 | Food and other specialised industrial machinery and equipment wholesaling                         | 0.63   | 0.05  |
| 21790                                 | Food product manufacturing (not elsewhere classified)   | 2.13   | 0.08  |
| 22500                                 | Footwear manufacturing  | 1.43   | 0.06  |
| 52220                                 | Footwear retailing  | 0.39   | 0.04  |
| 81300                                 | Foreign government representation   | 0.24   | 0.04  |
| 03021                                 | Forest product and moss gathering and processing  | 3.03   | 0.10  |

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|---------------------------------------|---|--|---|
| 03010                                 | Forestry  | 6.75   | 0.18  |
| 03030                                 | Forestry support services (excluding<br>tree cutting and felling) | 6.54   | 0.18  |
| 36110                                 | Fossil fuel electricity generation                                | 0.53   | 0.04  |
| 91220                                 | Free-to-air television broadcasting                               | 0.39   | 0.04  |
| 66420                                 | Freight forwarding services                                       | 2.70   | 0.09  |
| 51210                                 | Fresh meat, fish, and poultry<br>retailing                        | 1.68   | 0.07  |
| 01190                                 | Fruit and tree nut growing (not<br>elsewhere classified)          | 2.17   | 0.08  |
| 21300                                 | Fruit and vegetable processing                                    | 2.42   | 0.08  |
| 51220                                 | Fruit and vegetable retailing                                     | 1.68   | 0.07  |
| 47150                                 | Fruit and vegetable wholesaling                                   | 1.62   | 0.07  |
| 95240                                 | Funeral, crematorium, and cemetery<br>services                    | 0.73   | 0.05  |
| 47320                                 | Furniture and floor coverings<br>wholesaling                      | 1.05   | 0.05  |
| 29290                                 | Furniture manufacturing (not<br>elsewhere classified)             | 1.99   | 0.08  |
| 52310                                 | Furniture retailing   | 1.43   | 0.06  |
| 93290                                 | Gambling activities (not elsewhere<br>classified)                 | 0.50   | 0.04  |
| 52530                                 | Garden supplies retailing   | 1.43   | 0.06  |
| 95250                                 | Gardening and turf management<br>services                         | 3.89   | 0.12  |
| 36200                                 | Gas supply  | 1.94   | 0.07  |
| 74220                                 | General insurance   | 0.23   | 0.04  |
| 86210                                 | General practice medical services                                 | 0.10   | 0.03  |
| 26100                                 | Glass and glass product<br>manufacturing                          | 2.25   | 0.08  |
| 42450                                 | Glazing services  | 3.68   | 0.11  |
| 13140                                 | Gold ore mining   | 4.25   | 0.13  |

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|---------------------------------------|---|--|---|
| 95190                                 | Goods and equipment rental and hiring (not elsewhere classified)    | 1.30   | 0.06  |
| 01210                                 | Grain growing   | 2.17   | 0.08  |
| 21510                                 | Grain mill product manufacturing                                    | 2.13   | 0.08  |
| 67010                                 | Grain storage services  | 2.24   | 0.08  |
| 01220                                 | Grain and sheep or grain and beef cattle farming                    | 3.91   | 0.12  |
| 01140                                 | Grape growing   | 2.17   | 0.08  |
| 14110                                 | Gravel and sand quarrying   | 4.25   | 0.13  |
| 47191                                 | Grocery wholesaling—multiple product ranges                         | 1.62   | 0.07  |
| 47190                                 | Grocery wholesaling (not elsewhere classified)                      | 1.62   | 0.07  |
| 95260                                 | Hairdressing and beauty services                                    | 0.91   | 0.05  |
| 52330                                 | Hardware and building supplies retailing                            | 1.43   | 0.06  |
| 45390                                 | Hardware goods wholesaling (not elsewhere classified)               | 1.05   | 0.05  |
| 93130                                 | Health and fitness centres and gymnasias operation                  | 1.62   | 0.07  |
| 86391                                 | Health care services (not elsewhere classified)                     | 0.41   | 0.04  |
| 74210                                 | Health insurance  | 0.23   | 0.04  |
| 41220                                 | Heavy and civil engineering construction (not elsewhere classified) | 3.32   | 0.10  |
| 77430                                 | Heavy machinery and scaffolding rental and hiring                   | 1.94   | 0.07  |
| 84310                                 | Higher education (undergraduate and postgraduate courses)           | 0.33   | 0.04  |
| 42101                                 | Hire of construction machinery and cranes with operator             | 3.32   | 0.10  |
| 77301                                 | Holder investor farms and livestock                                 | 0.71   | 0.05  |



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|---------------------------------------|---|--|---|
| 93111                                 | Horse and dog racing administration<br>and track operation                        | 1.62   | 0.07  |
| 01520                                 | Horse farming and horse agistment   | 10.28  | 0.26  |
| 93113                                 | Horse racing activities—harness<br>racing   | 10.25  | 0.26  |
| 93115                                 | Horse racing activities—harness<br>racing—drivers                                 | 10.25  | 0.26  |
| 93110                                 | Horse racing activities—thorough-<br>bred and other (not elsewhere<br>classified) | 14.17  | 0.35  |
| 93114                                 | Horse racing activities—thorough-<br>bred racing—jockeys                          | 14.17  | 0.35  |
| 86110                                 | Hospitals (except psychiatric<br>hospitals)                                       | 1.02   | 0.05  |
| 41110                                 | House construction  | 4.38   | 0.13  |
| 52331                                 | Houseware retailing   | 1.43   | 0.06  |
| 25430                                 | Human pharmaceutical and<br>medicinal product manufacturing                       | 0.98   | 0.05  |
| 02200                                 | Hunting and trapping  | 6.41   | 0.17  |
| 36120                                 | Hydroelectricity generation   | 0.53   | 0.04  |
| 21220                                 | Ice cream manufacturing   | 2.16   | 0.08  |
| 45230                                 | Industrial and agricultural chemical<br>product wholesaling                       | 0.33   | 0.04  |
| 25320                                 | Industrial gas manufacturing  | 0.45   | 0.04  |
| 92110                                 | Information services (not elsewhere<br>classified)                                | 0.68   | 0.05  |
| 63030                                 | Inland water transport (except<br>passenger only)                                 | 2.47   | 0.09  |
| 96290                                 | Interest group services (not<br>elsewhere classified)                             | 0.39   | 0.04  |
| 24232                                 | Internet publishing and broadcasting  | 0.27   | 0.04  |
| 71240                                 | Internet service providers and web<br>search portals                              | 0.40   | 0.04  |

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|---------------------------------------|---|--|---|
| 61210                                 | Interurban and rural bus transport  | 1.68   | 0.07  |
| 78640                                 | Investigation and security services   | 1.31   | 0.06  |
| 27120                                 | Iron and steel casting  | 4.00   | 0.12  |
| 27121                                 | Iron and steel forging  | 4.00   | 0.12  |
| 13110                                 | Iron ore mining   | 4.25   | 0.13  |
| 27110                                 | Iron smelting and steel<br>manufacturing  | 2.24   | 0.08  |
| 29410                                 | Jewellery and silverware<br>manufacturing   | 0.51   | 0.04  |
| 47920                                 | Jewellery and watch wholesaling   | 0.63   | 0.05  |
| 81200                                 | Justice   | 0.18   | 0.04  |
| 47390                                 | Kitchenware and diningware<br>wholesaling   | 1.05   | 0.05  |
| 01170                                 | Kiwifruit growing   | 2.17   | 0.08  |
| 22390                                 | Knitted product manufacturing   | 1.09   | 0.06  |
| 96220                                 | Labour association services   | 0.39   | 0.04  |
| 86131                                 | Labour supply services (nursing,<br>medical, and dental)  | 2.44   | 0.09  |
| 78622                                 | Labour supply services (on-hired<br>staff—both office and non-office<br>work—minimum 30% office work) | 1.99   | 0.08  |
| 78621                                 | Labour supply services (on-hired<br>staff—non-office work—including<br>up to 30% office work)         | 4.36   | 0.13  |
| 78620                                 | Labour supply services (on-hired<br>staff—office workers only)  | 0.41   | 0.04  |
| 41222                                 | Land development and subdivision  | 3.32   | 0.10  |
| 42510                                 | Landscape construction services   | 3.89   | 0.12  |
| 95210                                 | Laundry and dry-cleaning services   | 1.99   | 0.08  |
| 22620                                 | Leather and leather substitute goods<br>manufacturing   | 1.13   | 0.06  |

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|---------------------------------------|---|--|---|
| 22611                                 | Leather tanning, fellmongery, and fur dressing                            | 3.97   | 0.12  |
| 78410                                 | Legal services  | 0.12   | 0.03  |
| 92100                                 | Libraries and archives  | 0.57   | 0.04  |
| 74110                                 | Life insurance  | 0.23   | 0.04  |
| 28650                                 | Lifting and material-handling equipment manufacturing                     | 1.77   | 0.07  |
| 04150                                 | Line fishing (including processing on board)                              | 7.04   | 0.19  |
| 47170                                 | Liquor and tobacco product wholesaling                                    | 0.33   | 0.04  |
| 51230                                 | Liquor retailing  | 1.68   | 0.07  |
| 01590                                 | Livestock farming (not elsewhere classified)                              | 3.89   | 0.12  |
| 81130                                 | Local government administration (not elsewhere classified)                | 0.51   | 0.04  |
| 23110                                 | Log sawmilling  | 5.90   | 0.16  |
| 03020                                 | Logging   | 6.75   | 0.18  |
| 93210                                 | Lottery operation   | 0.50   | 0.04  |
| 28640                                 | Machine tool and parts manufacturing                                      | 1.77   | 0.07  |
| 28690                                 | Machinery and equipment manufacturing (not elsewhere classified)          | 2.76   | 0.09  |
| 28680                                 | Machinery and equipment repair and maintenance (not elsewhere classified) | 2.63   | 0.09  |
| 24221                                 | Magazine and other periodical publishing                                  | 0.27   | 0.04  |
| 78550                                 | Management advice and related consulting services                         | 0.42   | 0.04  |
| 52230                                 | Manchester and textile goods retailing (not elsewhere classified)         | 0.39   | 0.04  |

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|---------------------------------------|--|--|---|
| 29490                                 | Manufacturing (not elsewhere classified)                     | 1.99   | 0.08  |
| 52450                                 | Marine equipment retailing                                   | 0.81   | 0.05  |
| 78530                                 | Market research and statistical services                     | 0.12   | 0.03  |
| 29230                                 | Mattress manufacturing                                       | 1.99   | 0.08  |
| 21111                                 | Meat and food inspection services                            | 2.66   | 0.09  |
| 21110                                 | Meat processing  | 8.52   | 0.22  |
| 47110                                 | Meat, poultry, and smallgoods wholesaling                    | 2.44   | 0.09  |
| 28320                                 | Medical and surgical equipment and prosthetics manufacturing | 0.51   | 0.04  |
| 45220                                 | Metal and mineral wholesaling                                | 2.03   | 0.08  |
| 27510                                 | Metal container manufacturing (not elsewhere classified)     | 1.94   | 0.07  |
| 29220                                 | Metal furniture manufacturing                                | 2.76   | 0.09  |
| 13190                                 | Metal ore mining (not elsewhere classified)                  | 4.25   | 0.13  |
| 27430                                 | Metal roof and guttering manufacturing (except aluminium)    | 2.47   | 0.09  |
| 86132                                 | Midwifery services   | 2.44   | 0.09  |
| 21210                                 | Milk and cream processing                                    | 2.16   | 0.08  |
| 15130                                 | Mineral exploration  | 4.25   | 0.13  |
| 13150                                 | Mineral sand mining  | 4.25   | 0.13  |
| 28620                                 | Mining and construction machinery manufacturing              | 2.76   | 0.09  |
| 14200                                 | Mining and quarrying (not elsewhere classified)              | 3.87   | 0.12  |
| 15200                                 | Mining support services (not elsewhere classified)           | 3.87   | 0.12  |
| 91120                                 | Motion picture and video distribution                        | 0.39   | 0.04  |

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|---------------------------------------|--|--|---|
| 91110                                 | Motion picture and video production  | 0.40   | 0.04  |
| 91130                                 | Motion picture exhibition  | 0.39   | 0.04  |
| 53120                                 | Motor cycle retailing (including<br>associated vehicle servicing)                        | 0.81   | 0.05  |
| 77420                                 | Motor vehicle and transport<br>equipment rental and hiring (not<br>elsewhere classified) | 1.94   | 0.07  |
| 28120                                 | Motor vehicle body and trailer<br>manufacturing  | 2.76   | 0.09  |
| 46240                                 | Motor vehicle dismantling and<br>used-part wholesaling                                   | 2.38   | 0.08  |
| 28110                                 | Motor vehicle manufacturing  | 1.75   | 0.07  |
| 46230                                 | Motor vehicle new-part wholesaling   | 0.81   | 0.05  |
| 28190                                 | Motor vehicle parts manufacturing<br>(not elsewhere classified)                          | 1.75   | 0.07  |
| 53140                                 | Motor vehicle parts retailing  | 0.81   | 0.05  |
| 92200                                 | Museum operation   | 0.57   | 0.04  |
| 01692                                 | Mushroom growing   | 2.17   | 0.08  |
| 92510                                 | Music and other sound recording<br>activities (not elsewhere classified)                 | 0.57   | 0.04  |
| 24234                                 | Music publishing   | 0.27   | 0.04  |
| 25590                                 | Natural rubber product<br>manufacturing  | 2.24   | 0.08  |
| 22140                                 | Natural textile manufacturing  | 3.39   | 0.11  |
| 92390                                 | Nature reserve and conservation<br>park operation  | 1.64   | 0.07  |
| 52430                                 | Newspaper and book retailing   | 0.39   | 0.04  |
| 24211                                 | Newspaper publishing   | 0.27   | 0.04  |
| 52595                                 | Non-store retailing  | 1.23   | 0.06  |
| 73300                                 | Non-depository financing   | 0.23   | 0.04  |
| 27330                                 | Non-ferrous metal casting and<br>forging   | 2.38   | 0.08  |

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|---------------------------------------|--|--|---|
| 77300                                 | Non-financial assets leasing and investment                                | 0.71   | 0.05  |
| 26400                                 | Non-metallic mineral product manufacturing (not elsewhere classified)      | 2.78   | 0.09  |
| 41130                                 | Non-residential building construction                                      | 4.36   | 0.13  |
| 77120                                 | Non-residential property operators and developers (excluding construction) | 0.71   | 0.05  |
| 01110                                 | Nursery production   | 2.17   | 0.08  |
| 27630                                 | Nut, bolt, screw, and rivet manufacturing                                  | 2.03   | 0.08  |
| 78540                                 | Office administrative services   | 0.41   | 0.04  |
| 04210                                 | Offshore aquaculture   | 3.07   | 0.10  |
| 21400                                 | Oil and fat manufacturing  | 2.42   | 0.08  |
| 12000                                 | Oil and gas extraction   | 0.45   | 0.04  |
| 01180                                 | Olive growing  | 2.17   | 0.08  |
| 36102                                 | On-selling electricity and electricity market operation                    | 0.53   | 0.04  |
| 04220                                 | Onshore aquaculture  | 3.05   | 0.10  |
| 86320                                 | Optometry and optical dispensing   | 0.10   | 0.03  |
| 78670                                 | Packaging services   | 1.05   | 0.05  |
| 25420                                 | Paint and coatings manufacturing   | 0.73   | 0.05  |
| 42440                                 | Painting and decorating services   | 3.68   | 0.11  |
| 23340                                 | Paper bag and sack manufacturing   | 0.95   | 0.05  |
| 47950                                 | Paper product wholesaling  | 0.63   | 0.05  |
| 24110                                 | Paper stationery manufacturing   | 0.95   | 0.05  |
| 66110                                 | Parking services   | 0.91   | 0.05  |
| 87292                                 | Parole or probationary services  | 0.18   | 0.04  |

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|---------------------------------------|---|--|---|
| 77410                                 | Passenger car and minibus rental and hiring   | 0.55   | 0.04  |
| 86310                                 | Pathology and diagnostic imaging services   | 0.41   | 0.04  |
| 92410                                 | Performing arts operation   | 0.73   | 0.05  |
| 92520                                 | Performing arts venue operation   | 0.73   | 0.05  |
| 52560                                 | Personal accessories retailing (not elsewhere classified)                           | 1.43   | 0.06  |
| 95290                                 | Personal services (not elsewhere classified)  | 0.91   | 0.05  |
| 78650                                 | Pest control services, except agricultural and forestry                             | 3.02   | 0.10  |
| 25440                                 | Pesticide manufacturing   | 0.98   | 0.05  |
| 25200                                 | Petroleum and coal product manufacturing (not elsewhere classified)                 | 2.00   | 0.08  |
| 15110                                 | Petroleum and natural gas exploration   | 2.00   | 0.08  |
| 53210                                 | Petroleum fuel retailing (including associated vehicle servicing)                   | 0.81   | 0.05  |
| 45210                                 | Petroleum product wholesaling (including product ownership to retail point-of-sale) | 0.33   | 0.04  |
| 25100                                 | Petroleum refining and petroleum fuel manufacturing                                 | 0.45   | 0.04  |
| 47960                                 | Pharmaceutical and toiletry goods wholesaling                                       | 0.33   | 0.04  |
| 52510                                 | Pharmaceutical, cosmetic, and toiletry goods retailing                              | 0.39   | 0.04  |
| 95220                                 | Photographic film processing  | 0.39   | 0.04  |
| 28310                                 | Photographic, optical, and ophthalmic equipment manufacturing                       | 0.51   | 0.04  |
| 86350                                 | Physiotherapy services  | 0.41   | 0.04  |

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|---------------------------------------|---|--|---|
| 01510                                 | Pig farming   | 3.89   | 0.12  |
| 65010                                 | Pipeline transport  | 0.45   | 0.04  |
| 26320                                 | Plaster and gypsum product<br>manufacturing   | 2.78   | 0.09  |
| 42410                                 | Plastering and ceiling services   | 3.68   | 0.11  |
| 45391                                 | Plumbing goods wholesaling  | 1.05   | 0.05  |
| 42310                                 | Plumbing services   | 2.69   | 0.09  |
| 96310                                 | Police services   | 1.05   | 0.05  |
| 25630                                 | Polymer film and sheet packaging<br>material manufacturing  | 1.62   | 0.07  |
| 25650                                 | Polymer foam product<br>manufacturing   | 1.62   | 0.07  |
| 25661                                 | Polymer product manufacturing (not<br>elsewhere classified)   | 1.62   | 0.07  |
| 66230                                 | Port and water transport terminal<br>and marina operations  | 2.47   | 0.09  |
| 71110                                 | Postal services   | 2.31   | 0.08  |
| 91111                                 | Post-production services and other<br>motion picture and video activities<br>(not elsewhere classified) | 0.40   | 0.04  |
| 21795                                 | Potato crisps and corn crisps<br>manufacturing  | 1.32   | 0.06  |
| 01420                                 | Poultry farming (eggs)  | 2.13   | 0.08  |
| 01410                                 | Poultry farming (meat)  | 2.13   | 0.08  |
| 21120                                 | Poultry processing  | 3.52   | 0.11  |
| 04120                                 | Prawn fishing   | 6.96   | 0.19  |
| 29110                                 | Prefabricated metal building<br>manufacturing   | 2.52   | 0.09  |
| 29190                                 | Prefabricated wooden building<br>manufacturing  | 3.30   | 0.10  |
| 21740                                 | Prepared animal and bird feed<br>manufacturing  | 1.68   | 0.07  |



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|---------------------------------------|--|--|---|
| 84100                                 | Preschool education  | 0.95   | 0.05  |
| 84210                                 | Primary education  | 0.33   | 0.04  |
| 24120                                 | Printing   | 0.91   | 0.05  |
| 24130                                 | Printing support services  | 0.91   | 0.05  |
| 97000                                 | Private households employing staff   | 0.91   | 0.05  |
| 28390                                 | Professional and scientific<br>equipment manufacturing (not<br>elsewhere classified) | 0.51   | 0.04  |
| 46120                                 | Professional and scientific goods<br>wholesaling                                     | 0.33   | 0.04  |
| 95230                                 | Professional photographic services   | 0.19   | 0.04  |
| 78291                                 | Professional, scientific, and<br>technical services (not elsewhere<br>classified)    | 0.68   | 0.05  |
| 86120                                 | Psychiatric hospitals and psychiatric<br>services (not elsewhere classified)         | 1.02   | 0.05  |
| 96360                                 | Public order and safety services (not<br>elsewhere classified)                       | 0.40   | 0.04  |
| 24231                                 | Publishing (not elsewhere classified)<br>(except software, music, and<br>Internet)   | 0.27   | 0.04  |
| 57200                                 | Pubs, taverns, and bars  | 1.22   | 0.06  |
| 23310                                 | Pulp, paper, and paperboard<br>manufacturing   | 1.63   | 0.07  |
| 28660                                 | Pump and compressor<br>manufacturing   | 1.77   | 0.07  |
| 91210                                 | Radio broadcasting   | 0.39   | 0.04  |
| 62000                                 | Rail freight transport   | 3.77   | 0.11  |
| 62100                                 | Rail passenger transport   | 4.27   | 0.13  |
| 28230                                 | Railway rolling stock manufacturing<br>and repair services                           | 2.76   | 0.09  |
| 26330                                 | Ready-mixed concrete<br>manufacturing  | 3.32   | 0.10  |

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|---------------------------------------|---|--|---|
| 77200                                 | Real estate services  | 0.30   | 0.04  |
| 23220                                 | Reconstituted wood product<br>manufacturing                                     | 1.84   | 0.07  |
| 96400                                 | Regulatory services (licensing<br>and inspection) (not elsewhere<br>classified) | 1.12   | 0.06  |
| 96100                                 | Religious organisations and services  | 0.39   | 0.04  |
| 52690                                 | Repair and maintenance (not<br>elsewhere classified)                            | 1.43   | 0.06  |
| 24300                                 | Reproduction of recorded media  | 0.51   | 0.04  |
| 41120                                 | Residential building construction<br>(not elsewhere classified)                 | 4.38   | 0.13  |
| 87220                                 | Residential care services (not<br>elsewhere classified)                         | 2.40   | 0.08  |
| 77110                                 | Residential property operators and<br>developers (excluding construction)       | 0.71   | 0.05  |
| 87222                                 | Residential refuge operation  | 0.41   | 0.04  |
| 52597                                 | Retail commission-based buying<br>and/or selling                                | 1.23   | 0.06  |
| 71111                                 | Retail postal services  | 0.39   | 0.04  |
| 87211                                 | Retirement village operation (with<br>rest home or hospital facilities)         | 2.44   | 0.09  |
| 87210                                 | Retirement village operation<br>(without rest home or hospital<br>facilities)   | 2.44   | 0.09  |
| 25610                                 | Rigid and semi-rigid polymer<br>product manufacturing                           | 1.62   | 0.07  |
| 41210                                 | Road and bridge construction  | 3.32   | 0.10  |
| 61100                                 | Road freight transport  | 4.29   | 0.13  |
| 04110                                 | Rock lobster and crab fishing or<br>potting                                     | 6.99   | 0.19  |
| 42230                                 | Roofing services  | 4.37   | 0.13  |

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|---------------------------------------|--|--|---|
| 22230                                 | Rope, cordage, and twine manufacturing   | 4.87   | 0.14  |
| 23391                                 | Sanitary paper product manufacturing   | 1.36   | 0.06  |
| 66500                                 | Scenic and sightseeing transport (excluding aviation)                              | 2.47   | 0.09  |
| 78100                                 | Scientific research services   | 0.42   | 0.04  |
| 78290                                 | Scientific testing and analysis services   | 0.68   | 0.05  |
| 21730                                 | Seafood processing (other than on board vessels)                                   | 3.52   | 0.11  |
| 84220                                 | Secondary education  | 0.33   | 0.04  |
| 37020                                 | Sewerage and drainage services   | 2.03   | 0.08  |
| 02120                                 | Shearing services  | 6.68   | 0.18  |
| 01240                                 | Sheep farming  | 3.91   | 0.12  |
| 01230                                 | Sheep and beef cattle farming  | 3.91   | 0.12  |
| 27590                                 | Sheet metal product manufacturing (except metal structural and container products) | 2.47   | 0.09  |
| 28210                                 | Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)  | 4.51   | 0.13  |
| 13170                                 | Silver, lead, and zinc ore mining  | 4.25   | 0.13  |
| 42100                                 | Site preparation services  | 3.32   | 0.10  |
| 87290                                 | Social assistance services (not elsewhere classified)                              | 2.44   | 0.09  |
| 21810                                 | Soft drink, cordial, and syrup manufacturing                                       | 1.12   | 0.06  |
| 24235                                 | Software publishing  | 0.50   | 0.04  |
| 96350                                 | Solid waste collection services  | 4.25   | 0.13  |
| 84240                                 | Special-school education   | 0.33   | 0.04  |
| 78520                                 | Specialised design services (not elsewhere classified)                             | 0.42   | 0.04  |

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|---------------------------------------|---|--|---|
| 51290                                 | Specialised food retailing (not elsewhere classified)                       | 1.68   | 0.07  |
| 86220                                 | Specialist medical services   | 0.10   | 0.03  |
| 21840                                 | Spirit manufacturing  | 1.12   | 0.06  |
| 52410                                 | Sport and camping equipment retailing                                       | 0.39   | 0.04  |
| 93192                                 | Sport and physical recreation—boating or yachting                           | 1.62   | 0.07  |
| 93174                                 | Sport and physical recreation—community cricket                             | 1.62   | 0.07  |
| 93170                                 | Sport and physical recreation—community rugby                               | 1.62   | 0.07  |
| 93171                                 | Sport and physical recreation—community rugby league                        | 1.62   | 0.07  |
| 93193                                 | Sport and physical recreation—cycling                                       | 1.62   | 0.07  |
| 93195                                 | Sport and physical recreation—golf  | 1.62   | 0.07  |
| 93197                                 | Sport and physical recreation—motor cycling                                 | 5.37   | 0.15  |
| 93198                                 | Sport and physical recreation—motor racing                                  | 5.37   | 0.15  |
| 93199                                 | Sport and physical recreation—netball                                       | 1.62   | 0.07  |
| 93194                                 | Sport and physical recreation—professional cricket                          | 14.17  | 0.35  |
| 93180                                 | Sport and physical recreation—professional rugby                            | 14.17  | 0.35  |
| 93181                                 | Sport and physical recreation—professional rugby league                     | 14.17  | 0.35  |
| 93175                                 | Sport and physical recreation—professional sport (not elsewhere classified) | 8.19   | 0.21  |

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|---------------------------------------|--|--|---|
| 93182                                 | Sport and physical recreation—snow skiing                                | 5.37   | 0.15  |
| 93184                                 | Sport and physical recreation—softball or baseball                       | 1.62   | 0.07  |
| 93185                                 | Sport and physical recreation—squash or badminton                        | 1.62   | 0.07  |
| 93186                                 | Sport and physical recreation—swimming                                   | 1.62   | 0.07  |
| 93187                                 | Sport and physical recreation—tennis                                     | 1.62   | 0.07  |
| 93188                                 | Sport and physical recreation—water skiing                               | 1.62   | 0.07  |
| 93190                                 | Sport and physical recreation (not elsewhere classified)—community       | 1.62   | 0.07  |
| 93196                                 | Sporting and recreational equine activities (not elsewhere classified)   | 6.18   | 0.17  |
| 84500                                 | Sports and physical recreation instruction                               | 1.62   | 0.07  |
| 93120                                 | Sports and physical recreation venues, grounds, and facilities operation | 1.62   | 0.07  |
| 27620                                 | Spring and wire product manufacturing                                    | 1.23   | 0.06  |
| 52460                                 | Stationery goods retailing   | 0.39   | 0.04  |
| 27130                                 | Steel pipe and tube manufacturing  | 2.24   | 0.08  |
| 66210                                 | Stevedoring services   | 6.22   | 0.17  |
| 01160                                 | Stone fruit growing  | 2.17   | 0.08  |
| 52590                                 | Store-based retailing (not elsewhere classified)                         | 1.43   | 0.06  |
| 27490                                 | Structural metal product manufacturing (not elsewhere classified)        | 4.72   | 0.14  |
| 42240                                 | Structural steel erection services                                       | 4.37   | 0.13  |
| 27410                                 | Structural steel fabricating   | 4.72   | 0.14  |

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|---------------------------------------|--|--|---|
| 21710                                 | Sugar manufacturing  | 1.32   | 0.06  |
| 74120                                 | Superannuation funds   | 0.23   | 0.04  |
| 51100                                 | Supermarket and grocery stores   | 1.68   | 0.07  |
| 27640                                 | Surface coating and finishing  | 2.80   | 0.09  |
| 78220                                 | Surveying and mapping services   | 0.68   | 0.05  |
| 25330                                 | Synthetic resin and synthetic rubber<br>manufacturing                                | 2.00   | 0.08  |
| 22120                                 | Synthetic textile manufacturing  | 3.39   | 0.11  |
| 51250                                 | Takeaway food services   | 1.22   | 0.06  |
| 61230                                 | Taxi and road transport (not<br>elsewhere classified)                                | 1.68   | 0.07  |
| 61231                                 | Taxi organisations (excluding those<br>that provide taxi services)                   | 0.68   | 0.05  |
| 84320                                 | Technical and vocational education<br>and training                                   | 0.33   | 0.04  |
| 46160                                 | Telecommunication goods<br>wholesaling   | 0.33   | 0.04  |
| 71230                                 | Telecommunications services (not<br>elsewhere classified)                            | 0.40   | 0.04  |
| 22290                                 | Textile finishing and textile product<br>manufacturing (not elsewhere<br>classified) | 1.09   | 0.06  |
| 22220                                 | Textile floor covering manufacturing   | 3.38   | 0.11  |
| 47210                                 | Textile product wholesaling  | 0.63   | 0.05  |
| 42430                                 | Tiling and carpeting services  | 3.68   | 0.11  |
| 23130                                 | Timber resawing and dressing   | 4.48   | 0.13  |
| 45310                                 | Timber wholesaling   | 4.47   | 0.13  |
| 52420                                 | Toy and game retailing   | 0.82   | 0.05  |
| 47930                                 | Toy and sporting goods wholesaling   | 0.63   | 0.05  |
| 29420                                 | Toy, sporting, and recreational<br>product manufacturing                             | 1.99   | 0.08  |

| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy rate<br/>per \$100<br/>of agreed<br/>level of<br/>weekly<br/>compen-<br/>sation (\$)</b> | <b>Non-<br/>abate-<br/>ment part<br/>rate per<br/>\$100 of<br/>agreed<br/>level of<br/>weekly<br/>compen-<br/>sation (\$)</b> |
|---------------------------------------|--|--|---|
| 53130                                 | Trailer and motor vehicle retailing<br>(not elsewhere classified)      | 1.43   | 0.06  |
| 46221                                 | Trailer and motor vehicle<br>wholesaling (not elsewhere<br>classified) | 0.81   | 0.05  |
| 65090                                 | Transport (not elsewhere classified)                                   | 2.70   | 0.09  |
| 28290                                 | Transport equipment manufacturing<br>(not elsewhere classified)        | 1.75   | 0.07  |
| 66190                                 | Transport support services (not<br>elsewhere classified)               | 2.70   | 0.09  |
| 66410                                 | Travel agency and tour arrangement<br>services                         | 0.30   | 0.04  |
| 01111                                 | Turf growing   | 2.17   | 0.08  |
| 25510                                 | Tyre manufacturing   | 2.54   | 0.09  |
| 53240                                 | Tyre retailing   | 2.79   | 0.09  |
| 61220                                 | Urban bus transport  | 1.68   | 0.07  |
| 41221                                 | Utility network construction and<br>maintenance services               | 1.94   | 0.07  |
| 01130                                 | Vegetable growing  | 2.17   | 0.08  |
| 23210                                 | Veneer and plywood manufacturing                                       | 3.30   | 0.10  |
| 25431                                 | Veterinary pharmaceutical and<br>medicinal product manufacturing       | 0.98   | 0.05  |
| 86400                                 | Veterinary services  | 0.68   | 0.05  |
| 95110                                 | Video and other electronic media<br>rental and hiring                  | 0.39   | 0.04  |
| 67090                                 | Warehousing and storage services<br>(not elsewhere classified)         | 2.24   | 0.08  |
| 96380                                 | Waste collection services (not<br>elsewhere classified)                | 4.19   | 0.12  |
| 96370                                 | Waste remediation and materials<br>recovery services                   | 4.37   | 0.13  |
| 96340                                 | Waste treatment and disposal<br>services                               | 4.23   | 0.12  |

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| <b>Classification<br/>unit number</b> | <b>Classification unit</b>   | <b>Levy rate<br/>per \$100<br/>of agreed<br/>level of<br/>weekly<br/>compen-<br/>sation (\$)</b> | <b>Non-<br/>abate-<br/>ment part<br/>rate per<br/>\$100 of<br/>agreed<br/>level of<br/>weekly<br/>compen-<br/>sation (\$)</b> |
|---------------------------------------|--|--|---|
| 52550                                 | Watch and jewellery retailing  | 0.39   | 0.04  |
| 63031                                 | Water passenger transport (river,<br>lake, or harbour)                         | 2.47   | 0.09  |
| 37010                                 | Water supply   | 1.94   | 0.07  |
| 66290                                 | Water transport support services (not<br>elsewhere classified)                 | 2.47   | 0.09  |
| 28511                                 | Whiteware appliance manufacturing  | 0.91   | 0.05  |
| 47991                                 | Wholesaling—commission-based or<br>excluding storage and handling of<br>goods  | 0.33   | 0.04  |
| 47990                                 | Wholesaling (not elsewhere<br>classified)                                      | 1.05   | 0.05  |
| 21830                                 | Wine and alcoholic beverage<br>manufacturing (not elsewhere<br>classified)     | 1.12   | 0.06  |
| 71200                                 | Wired telecommunications network<br>operation                                  | 0.40   | 0.04  |
| 71210                                 | Wireless telecommunications<br>network operation (not elsewhere<br>classified) | 0.40   | 0.04  |
| 23120                                 | Wood chipping  | 5.85   | 0.16  |
| 23290                                 | Wood product manufacturing (not<br>elsewhere classified)                       | 3.30   | 0.10  |
| 29210                                 | Wooden furniture and upholstered<br>seat manufacturing                         | 1.99   | 0.08  |
| 23230                                 | Wooden structural fittings and<br>components manufacturing                     | 3.30   | 0.10  |
| 22110                                 | Wool scouring  | 4.87   | 0.14  |
| 45111                                 | Wool wholesaling   | 0.45   | 0.04  |
| 92310                                 | Zoological and botanic gardens<br>operation                                    | 1.64   | 0.07  |



**Schedule 4**

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**Classifications in respect of which  
downward adjustments to Work Account  
levy or compensation levy may be made**

| <b>Industry sector</b> | <b>Classifica-<br/>tion unit<br/>number</b> | <b>Classification unit</b>                               |
|------------------------|---|--|
| Agriculture            | 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<br>classified) |
|                        | 01191                                       | Citrus fruit growing                                     |
|                        | 01192                                       | Berry fruit growing                                      |
|                        | 01210                                       | Grain growing  |
|                        | 01220                                       | Grain and sheep or grain and beef cattle farming         |
|                        | 01230                                       | Sheep and beef cattle farming                            |
|                        | 01240                                       | Sheep farming  |
|                        | 01250                                       | Beef cattle farming                                      |
|                        | 01300                                       | Dairy cattle farming                                     |
|                        | 01410                                       | Poultry farming (meat)                                   |
|                        | 01420                                       | Poultry farming (eggs)                                   |
|                        | 01510                                       | Pig farming  |
|                        | 01520                                       | Horse farming and horse agistment                        |
|                        | 01530                                       | Deer farming   |
|                        | 01590                                       | Livestock farming (not elsewhere classified)             |
|                        | 01593                                       | Beekeeping   |
|                        | 01690                                       | Crop growing (not elsewhere classified)                  |
|                        | 01692                                       | Mushroom growing   |
|                        | 02120                                       | Shearing services  |

| <b>Industry sector</b> | <b>Classifica-<br/>tion unit<br/>number</b> | <b>Classification unit</b>  |
|------------------------|---|---|
|                        | 02190                                       | Agriculture and fishing support services (not elsewhere classified)         |
| Construction           | 37020                                       | Sewerage and drainage services  |
|                        | 41110                                       | House construction  |
|                        | 41120                                       | Residential building construction (not elsewhere classified)                |
|                        | 41130                                       | Non-residential building construction                                       |
|                        | 41210                                       | Road and bridge construction  |
|                        | 41220                                       | Heavy and civil engineering construction (not elsewhere classified)         |
|                        | 41222                                       | Land development and subdivision  |
|                        | 42100                                       | Site preparation services   |
|                        | 42101                                       | Hire of construction machinery and cranes with operator                     |
|                        | 42210                                       | Concreting services   |
|                        | 42220                                       | Bricklaying services  |
|                        | 42230                                       | Roofing services  |
|                        | 42240                                       | Structural steel erection services  |
|                        | 42310                                       | Plumbing services   |
|                        | 42320                                       | Electrical services (including telecommunication services within buildings) |
|                        | 42330                                       | Air conditioning and heating services                                       |
|                        | 42341                                       | Fire and security alarm installation services                               |
|                        | 42342                                       | Building installation services (not elsewhere classified)                   |
|                        | 42410                                       | Plastering and ceiling services   |
|                        | 42420                                       | Carpentry services  |
|                        | 42430                                       | Tiling and carpeting services   |
|                        | 42440                                       | Painting and decorating services  |
|                        | 42450                                       | Glazing services  |
|                        | 42510                                       | Landscape construction services   |
|                        | 42590                                       | Construction services (not elsewhere classified)                            |
|                        | 42592                                       | Building completion services—all trades subcontracted                       |
|                        | 77110                                       | Residential property operators and developers (excluding construction)      |

| <b>Industry sector</b> | <b>Classifica-<br/>tion unit<br/>number</b> | <b>Classification unit</b>   |
|------------------------|---|--|
|                        | 77120                                       | Non-residential property operators and developers (excluding construction) |
|                        | 77430                                       | Heavy machinery and scaffolding rental and hiring                          |
| 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)   |
|                        | 04210                                       | Offshore aquaculture   |
|                        | 04220                                       | Onshore aquaculture  |
| Forestry               | 02200                                       | Hunting and trapping   |
|                        | 03010                                       | Forestry   |
|                        | 03020                                       | Logging  |
|                        | 03021                                       | Forest product and moss gathering and processing                           |
|                        | 03030                                       | Forestry support services (excluding tree cutting and felling)             |
|                        | 23110                                       | Log sawmilling   |
|                        | 23120                                       | Wood chipping  |
|                        | 23130                                       | Timber resawing and dressing   |
|                        | 45310                                       | Timber wholesaling   |
|                        | 52592                                       | Firewood, coal, and coke retailing   |
| Motor trades           | 46210                                       | Car wholesaling  |
|                        | 46220                                       | Commercial vehicle wholesaling   |
|                        | 46221                                       | Trailer and motor vehicle wholesaling (not elsewhere classified)           |
|                        | 46230                                       | Motor vehicle new-part wholesaling   |
|                        | 46240                                       | Motor vehicle dismantling and used-part wholesaling                        |
|                        | 53110                                       | Car retailing (including associated vehicle servicing)                     |
|                        | 53120                                       | Motor cycle retailing (including associated vehicle servicing)             |
|                        | 53130                                       | Trailer and motor vehicle retailing (not elsewhere classified)             |
|                        | 53140                                       | Motor vehicle parts retailing  |

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| <b>Industry sector</b> | <b>Classifica-<br/>tion unit<br/>number</b> | <b>Classification unit</b>  |
|------------------------|---|---|
|                        | 53210                                       | Petroleum fuel retailing (including associated vehicle servicing) |
|                        | 53220                                       | Automotive electrical services                                    |
|                        | 53230                                       | Automotive body, paint, and interior repair and maintenance       |
|                        | 53240                                       | Tyre retailing  |
|                        | 53290                                       | Automotive repair and maintenance (not elsewhere classified)      |
| Road freight           | 61100                                       | Road freight transport  |
|                        | 65090                                       | Transport (not elsewhere classified)                              |
|                        | 66190                                       | Transport support services (not elsewhere classified)             |
|                        | 66420                                       | Freight forwarding services                                       |
|                        | 71120                                       | Courier pick-up and delivery services                             |
| Waste management       | 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)              |

Rebecca Kitteridge,  
for Clerk of the Executive Council.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 28 February 2008.

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## **Contents**

- 1 General
  - 2 Status of reprints
  - 3 How reprints are prepared
  - 4 Changes made under section 17C of the Acts and Regulations Publication Act 1989
  - 5 List of amendments incorporated in this reprint (most recent first)
- 

## **Notes**

### **1 *General***

This is a reprint of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2008. The reprint incorporates all the amendments to the regulations as at 1 April 2009, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that have yet to come into force or that contain relevant transitional or savings provisions are also included, after the principal enactment, in chronological order.

### **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/legislation/reprints.shtml> or Part 8 of the *Tables of 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)***

Injury Prevention, Rehabilitation, and Compensation (Work Account Levies)  
Regulations 2009 (SR 2009/17): regulation 51(1)

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