

Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2006

(SR 2006/21)

Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2006: revoked, on 1 April 2007, by regulation 12(1) of the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2007 (SR 2007/72).

Preamble

At Wellington this 20th day of February 2006

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

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Note

These regulations are administered in the Department of Labour.

1 Title

These regulations are the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2006.

2 Commencement

These regulations come into force on 1 April 2006.

3 Interpretation

In these regulations,—

Act means the Injury Prevention, Rehabilitation, and Compensation Act 2001

residual claims levy means the levy payable to fund the outstanding claims liability for the Residual Claims Account under section 193(1) of the Act.

4 Schedule classifies industries

(1) The Schedule—

- (a) lists industries or risk classes (called **classification units**); and
- (b) ascribes a classification unit number to each item listed; and
- (c) specifies the rates of the residual claims levy for each classification unit.

(2) Rates of levy are expressed as dollars per \$100 of earnings.

5 Period to which levies relate

(1) The following periods are prescribed for the purposes of section 193(3) of the Act:

- (a) the period commencing on 1 April 2006 and ending with the close of 31 March 2007; and
- (b) every later period commencing on 1 April in any year and ending with the close of 31 March in the next year.

(2) The residual claims levy relates to the periods prescribed by subclause (1).

6 Calculation of rate of levy

(1) For the purposes of determining the rate of levy payable under regulation 7, the Corporation must classify each employer and

self-employed person in the classification unit that most accurately describes their activity.

- (2) The rate of levy payable for each \$100 of earnings is the rate specified in the Schedule opposite the classification unit in which the employer or self-employed person has been classified.

7 Payment of levies

- (1) Every employer must pay to the Corporation a residual claims levy in respect of earnings paid to each employee during—
 - (a) the 2005/06 tax year, in respect of levies payable for the period referred to in regulation 5(1)(a); and
 - (b) the tax year ending immediately before the commencement of any period referred to in regulation 5(1)(b).
- (2) Every self-employed person must pay to the Corporation a residual claims levy in respect of earnings received by the person during—
 - (a) the 2005/06 tax year, in respect of levies payable for the period referred to in regulation 5(1)(a); and
 - (b) the tax year ending immediately before the commencement of any period referred to in regulation 5(1)(b).

8 Maximum earnings on which residual claims levy payable

- (1) The maximum amount of earnings (paid or received in the 2005/06 tax year or any later tax year) on which an employer or a self-employed person must pay a residual claims levy is \$94,226.
- (2) The maximum amount of earnings on which an employer must pay a levy refers to the earnings paid to each employee.
- (3) Subclause (2) is for the avoidance of doubt.

9 Self-employed person: works more than 30 hours per week and earns less than specified amount

- (1) This regulation applies to a self-employed person who, in a tax year,—
 - (a) works for an average of more than 30 hours per week, whether or not as an employee; and
 - (b) earns less than—

- (i) \$18,720, for a person who is aged 18 or over on the last day of the tax year; or
 - (ii) \$14,976, for a person who is under the age of 18 on the last day of the tax year.
- (2) The person must pay a residual claims levy calculated using the following formula:

$$\frac{(a-b) \times c}{100}$$

where—

- a is the relevant amount specified in subclause (1)(b)(i) or (ii)
- b is the earnings received by the person, as an employee, during the year
- c is the levy rate (calculated for each \$100 of earnings) for the classification unit in which the self-employed person has been classified.

10 Levies exclusive of GST

The levies calculated in accordance with these regulations are exclusive of goods and services tax.

11 Amounts 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 residual claims levy is set,—

- (a) in the case of an employer, at \$20; and
- (b) in the case of a self-employed person, at \$50.

12 Revocation and saving

- (1) The Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2005 (SR 2005/64) are revoked.
- (2) Despite subclause (1), the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2005 continue to apply in respect of the period commencing on 1

April 2005 and ending with the close of 31 March 2006 as if they had not been revoked.

**Schedule
Classifications and Levies**

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| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 57100 | Accommodation | \$0.30 |
| 78420 | Accounting services | \$0.19 |
| 78510 | Advertising services | \$0.19 |
| 02130 | Aerial agricultural, horticultural, silvicultural, farming and pest control services | \$1.38 |
| 86130 | Aged care | \$0.42 |
| 28610 | Agricultural machinery manufacturing | \$0.51 |
| 42330 | Air conditioning and heating services | \$0.27 |
| 28240 | Aircraft manufacturing and repair | \$0.24 |
| 27210 | Alumina production | \$3.09 |
| 27310 | Aluminium rolling, drawing, and extruding | \$0.37 |
| 27220 | Aluminium smelting | \$3.09 |
| 86330 | Ambulance services | \$0.17 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 27691 | Ammunition manufacturing | \$0.51 |
| 02191 | Animal or pet boarding | \$0.31 |
| 52520 | Antique and used goods retailing | \$0.35 |
| 01150 | Apple and pear growing | \$0.40 |
| 04200 | Aquaculture | \$0.40 |
| 27420 | Architectural aluminium product manufacturing | \$0.37 |
| 78210 | Architectural services | \$0.19 |
| 26291 | Art pottery manufacturing | \$0.37 |
| 28321 | Artificial joints, eyes, and limbs manufacturing | \$0.24 |
| 28190 | Automotive component manufacturing (not elsewhere classified) | \$0.70 |
| 28130 | Automotive electrical and instrument manufacturing | \$0.70 |
| 53220 | Automotive electrical services | \$0.29 |
| 53210 | Automotive fuel retailing (including associated vehicle servicing) | \$0.29 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 53290 | Automotive repair and services (not elsewhere classified) | \$0.29 |
| 21130 | Bacon, ham, and smallgoods manufacturing | \$0.70 |
| 73210 | Bank operation | \$0.24 |
| 27110 | Basic iron and steel manufacturing | \$0.37 |
| 27290 | Basic non-ferrous metal manufacturing (not elsewhere classified) | \$3.09 |
| 28530 | Battery manufacturing | \$0.51 |
| 01250 | Beef cattle farming | \$0.40 |
| 01593 | Beekeeping | \$0.40 |
| 21820 | Beer and malt manufacturing | \$0.24 |
| 01192 | Berryfruit growing | \$0.40 |
| 21630 | Biscuit manufacturing | \$0.37 |
| 42591 | Blinds installation or repair service | \$0.24 |
| 86391 | Blood bank operation | \$0.17 |
| 28220 | Boatbuilding (all vessels 50 tonnes displacement and under) | \$0.70 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 47940 | Book and magazine wholesaling | \$0.24 |
| 24231 | Book and other publishing (excluding printing) | \$0.19 |
| 24230 | Book and other publishing (including printing) | \$0.37 |
| 51240 | Bread and cake retailing | \$0.35 |
| 21610 | Bread manufacturing | \$0.37 |
| 42220 | Bricklaying services | \$0.62 |
| 42592 | Building completion services (all trades subcontracted) | \$0.31 |
| 73220 | Building societies | \$0.24 |
| 45390 | Building supplies wholesaling (not elsewhere classified) | \$0.24 |
| 78540 | Business administrative services | \$0.19 |
| 96210 | Business and professional associations | \$0.19 |
| 46140 | Business machine wholesaling (not elsewhere classified) | \$0.24 |
| 78550 | Business management services | \$0.19 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 78690 | Business services (not elsewhere classified) | \$0.31 |
| 57300 | Cafes and restaurants | \$0.30 |
| 21620 | Cake and pastry manu- facturing—nonretail | \$0.51 |
| 53110 | Car retailing (including associated vehicle servicing) | \$0.29 |
| 46210 | Car wholesaling | \$0.29 |
| 22320 | Cardigan and pullover manufacturing | \$0.51 |
| 42420 | Carpentry services | \$0.62 |
| 21114 | Casings manufacturing | \$0.70 |
| 93220 | Casinos operation | \$0.30 |
| 26310 | Cement and lime manufacturing | \$0.51 |
| 73100 | Central bank operation | \$0.24 |
| 81110 | Central government, including crown entities and commissions—operation (not elsewhere classified) | \$0.31 |
| 26220 | Ceramic industrial product manufacturing | \$0.37 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 26290 | Ceramic product manufacturing (not elsewhere classified) | \$0.37 |
| 26230 | Ceramic tile and pipe manufacturing | \$0.37 |
| 21520 | Cereal food and baking mix manufacturing | \$0.51 |
| 45120 | Cereal grain wholesaling | \$0.24 |
| 25490 | Chemical product manufacturing (not elsewhere classified) | \$0.37 |
| 45230 | Chemical wholesaling | \$0.24 |
| 87100 | Child care services | \$0.23 |
| 86360 | Chiropractic services | \$0.17 |
| 01191 | Citrus growing | \$0.40 |
| 26210 | Clay brick manufacturing | \$0.37 |
| 78660 | Cleaning services | \$0.44 |
| 22490 | Clothing manufacturing (not elsewhere classified) | \$0.51 |
| 52210 | Clothing retailing | \$0.22 |
| 47220 | Clothing wholesaling | \$0.24 |
| 57400 | Clubs—hospitality | \$0.30 |
| 11010 | Coal mining—opencast | \$0.81 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 11011 | Coal mining—under- ground | \$0.81 |
| 84230 | Combined primary and secondary education | \$0.19 |
| 78520 | Commercial art and display services | \$0.19 |
| 77121 | Commercial property body corporates | \$0.31 |
| 77120 | Commercial property operators and developers (excluding construction) | \$0.31 |
| 28670 | Commercial space heating and cooling equipment manufacturing | \$0.24 |
| 46220 | Commercial vehicle wholesaling | \$0.29 |
| 87290 | Community and non-residential care services (not elsewhere classified) | \$0.17 |
| 96291 | Community-based multi-functional activities (not elsewhere classified) | \$0.37 |
| 86340 | Community health centre operation | \$0.17 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 28410 | Computer and business machine manufacturing | \$0.24 |
| 78340 | Computer consultancy services | \$0.19 |
| 78330 | Computer maintenance services | \$0.19 |
| 46130 | Computer wholesaling | \$0.24 |
| 26340 | Concrete pipe and box culvert manufacturing | \$0.51 |
| 26350 | Concrete product manufacturing (not elsewhere classified) | \$0.51 |
| 26330 | Concrete slurry manufacturing | \$0.51 |
| 42210 | Concreting services | \$0.62 |
| 47160 | Confectionery and soft drink wholesaling | \$0.24 |
| 21720 | Confectionery manufacturing | \$0.51 |
| 14190 | Construction material mining (not elsewhere classified) | \$0.81 |
| 42590 | Construction services (not elsewhere classified) | \$0.62 |
| 78230 | Consulting engineering services | \$0.19 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 78670 | Contract packing services (not elsewhere classified) | \$0.26 |
| 27230 | Copper, silver, lead, and zinc—smelting and refining | \$3.09 |
| 96320 | Corrective centres | \$0.55 |
| 23330 | Corrugated paperboard container manufacturing | \$0.24 |
| 25460 | Cosmetic and toiletry preparation manufacturing | \$0.37 |
| 22130 | Cotton textile manufacturing | \$0.90 |
| 87291 | Counselling services (not elsewhere classified) | \$0.17 |
| 71120 | Courier services | \$0.57 |
| 52591 | Craft and gift retailing (not elsewhere classified) | \$0.22 |
| 42101 | Crane hiring or leasing (with operators) | \$0.53 |
| 92420 | Creative arts | \$0.19 |
| 73230 | Credit union operation | \$0.24 |
| 01690 | Crop and plant growing (not elsewhere classified) | \$0.40 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 01692 | Cultivated mushroom growing | \$0.40 |
| 66440 | Customs agency and freight brokerage services | \$0.19 |
| 01120 | Cut flower and flower seed growing | \$0.40 |
| 01300 | Dairy cattle farming | \$0.40 |
| 47130 | Dairy produce wholesaling | \$0.24 |
| 21290 | Dairy product manufacturing (not elsewhere classified) | \$0.37 |
| 78310 | Data processing services | \$0.19 |
| 01530 | Deer farming | \$0.40 |
| 82000 | Defence | \$0.46 |
| 75210 | Dental insurance provision | \$0.24 |
| 86230 | Dental services | \$0.17 |
| 28322 | Dentures fabrication | \$0.24 |
| 52100 | Department stores | \$0.22 |
| 73290 | Deposit-taking financiers (not elsewhere classified) | \$0.24 |
| 93112 | Dog racing | \$0.47 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 52340 | Domestic appliance retailing | \$0.22 |
| 52330 | Domestic hardware and houseware retailing | \$0.35 |
| 28520 | Electric cable and wire manufacturing | \$0.24 |
| 28540 | Electric light manufacturing | \$0.24 |
| 28541 | Electric sign manufacturing | \$0.24 |
| 46150 | Electrical and electronic equipment wholesaling (not elsewhere classified) | \$0.24 |
| 28590 | Electrical equipment manufacturing (not elsewhere classified) | \$0.24 |
| 42320 | Electrical services | \$0.27 |
| 36102 | Electricity energy supply | \$0.82 |
| 36100 | Electricity generation | \$0.82 |
| 36101 | Electricity line system operation | \$0.82 |
| 36103 | Electricity line system operation (excluding maintenance and construction) | \$0.82 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 28490 | Electronic equipment manufacturing (not elsewhere classified) | \$0.24 |
| 78610 | Employment services (candidate or contractor placement—no on-hired employees) | \$0.35 |
| 78622 | Employment services (on-hired employees—mixed classification assignments, minimum 30% office work) | \$0.35 |
| 78621 | Employment services (on-hired employees—non-office work assignments, including up to 30% office work) | \$0.62 |
| 78620 | Employment services (on-hired employees—only office work assignments) | \$0.19 |
| 25410 | Explosive manufacturing | \$0.37 |
| 52230 | Fabric and other soft goods retailing | \$0.22 |
| 27690 | Fabricated metal product manufacturing (not elsewhere classified) | \$0.51 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 23220 | Fabricated wood manufacturing | \$0.51 |
| 78661 | Facilities management and cleaning services—contract (not elsewhere classified) | \$0.44 |
| 46110 | Farm and construction machinery wholesaling | \$0.29 |
| 45190 | Farm produce and supplies wholesaling (not elsewhere classified) | \$0.24 |
| 22612 | Fellmongery | \$0.70 |
| 25310 | Fertiliser manufacturing | \$0.51 |
| 91120 | Film and video distribution | \$0.19 |
| 91110 | Film and video production | \$0.19 |
| 75110 | Financial asset broking services | \$0.24 |
| 73400 | Financial asset investors | \$0.24 |
| 96330 | Fire brigade services | \$0.83 |
| 42340 | Fire sprinklers—installa- tion | \$0.45 |
| 52592 | Firewood, coal, and coke retailing | \$0.35 |
| 47140 | Fish wholesaling | \$0.53 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 04130 | Fishing—finfish trawling (including processing on board) | \$1.38 |
| 52320 | Floor covering retailing | \$0.35 |
| 47330 | Floor covering wholesaling | \$0.24 |
| 21510 | Flour mill product manufacturing | \$0.51 |
| 52540 | Flower retailing | \$0.35 |
| 21790 | Food manufacturing (not elsewhere classified) | \$0.37 |
| 28630 | Food processing machinery manufacturing | \$0.24 |
| 22500 | Footwear manufacturing | \$0.51 |
| 52220 | Footwear retailing | \$0.22 |
| 47230 | Footwear wholesaling | \$0.24 |
| 81300 | Foreign government representation | \$0.31 |
| 03031 | Forest nursery—oper- ation or service | \$0.40 |
| 03021 | Forest products—gather- ing | \$0.40 |
| 03010 | Forestry | \$1.88 |
| 66430 | Freight forwarding—air transport | \$0.40 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 66420 | Freight forward- ing—road, rail, and sea transport | \$0.43 |
| 51210 | Fresh meat, fish, and poultry retailing | \$0.53 |
| 21300 | Fruit and vegetable processing | \$0.51 |
| 51220 | Fruit and vegetable retailing | \$0.35 |
| 47150 | Fruit and vegetable wholesaling | \$0.24 |
| 01190 | Fruit growing (not elsewhere classified) | \$0.40 |
| 95240 | Funeral directors, crematoria, and cemeteries | \$0.26 |
| 29290 | Furniture manufacturing (not elsewhere classified) | \$0.37 |
| 52310 | Furniture retailing | \$0.35 |
| 47320 | Furniture wholesaling | \$0.24 |
| 93290 | Gambling services (not elsewhere classified) | \$0.19 |
| 52530 | Garden equipment retailing | \$0.35 |
| 95250 | Gardening and turf management services | \$0.45 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 36200 | Gas supply | \$0.29 |
| 74220 | General insurance | \$0.24 |
| 86210 | General practice medical services | \$0.17 |
| 26100 | Glass and glass product manufacturing | \$0.37 |
| 42450 | Glazing services | \$0.62 |
| 13140 | Gold mining—opencast | \$0.81 |
| 13141 | Gold mining—under- ground | \$0.81 |
| 01210 | Grain growing | \$0.40 |
| 01220 | Grain-sheep and grain-beef cattle farming | \$0.40 |
| 67010 | Grain storage | \$0.40 |
| 01140 | Grape growing | \$0.40 |
| 14110 | Gravel and sand quarrying | \$0.81 |
| 47190 | Grocery wholesaling (not elsewhere classified) | \$0.24 |
| 92391 | Guiding service operation—outdoor pursuits | \$0.31 |
| 95260 | Hairdressing and beauty salons | \$0.26 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 27610 | Hand tool and general hardware manufacturing | \$0.51 |
| 74210 | Health insurance | \$0.24 |
| 86390 | Health services (not elsewhere classified) | \$0.17 |
| 28491 | Hearing aid manufacturing | \$0.24 |
| 77301 | Holder investor farms and farm animals | \$0.31 |
| 01520 | Horse farming | \$0.47 |
| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
| 93111 | Horse or dog racing club operations, including national controlling bodies | \$0.47 |
| 93113 | Horse racing—harness racing | \$0.47 |
| 93110 | Horse racing (not elsewhere classified) | \$0.47 |
| 22310 | Hosiery manufacturing | \$0.51 |
| 86110 | Hospitals (excluding psychiatric and continuing geriatric care) | \$0.39 |
| 41110 | House construction | \$0.62 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 28510 | Household appliance manufacturing | \$0.24 |
| 47310 | Household appliance wholesaling | \$0.24 |
| 52610 | Household equipment repair services—electrical and electronic | \$0.35 |
| 52690 | Household equipment repair services (not elsewhere classified) | \$0.35 |
| 47390 | Household goods wholesaling (not elsewhere classified) | \$0.24 |
| 02200 | Hunting and trapping | \$1.38 |
| 21220 | Ice cream manufacturing | \$0.37 |
| 25320 | Industrial gas manufacturing | \$0.24 |
| 28690 | Industrial machinery and equipment manufacturing (not elsewhere classified) | \$0.51 |
| 78320 | Information storage and retrieval services | \$0.19 |
| 25470 | Ink manufacturing | \$0.37 |
| 63030 | Inland water transport (excluding passenger only) | \$1.18 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 63031 | Inland water transport (passenger only) | \$1.18 |
| 25350 | Inorganic industrial chemical manufacturing (not elsewhere classified) | \$0.24 |
| 96290 | Interest groups (not elsewhere classified) | \$0.19 |
| 63020 | International and coastal water transport (vessels 45 metres length and under or 500 tonnes displacement and under) | \$1.18 |
| 63010 | International and coastal water transport(vessels over 45 metres length and 500 tonnes displacement) | \$1.18 |
| 27120 | Iron and steel casting and forging | \$0.90 |
| 13110 | Iron sands mining | \$0.81 |
| 29410 | Jewellery and silverware manufacturing | \$0.24 |
| 47920 | Jewellery and watch wholesaling | \$0.24 |
| 81200 | Justice | \$0.31 |
| 87221 | Juvenile detention centre operation | \$0.55 |
| 01170 | Kiwi fruit growing | \$0.40 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 22390 | Knitting mill product manufacturing (not elsewhere classified) | \$0.51 |
| 96220 | Labour associations operation | \$0.19 |
| 42510 | Landscaping services | \$0.45 |
| 95210 | Laundries and dry-cleaners | \$0.55 |
| 22620 | Leather and leather substitute product manufacturing | \$0.51 |
| 22611 | Leather tanning and fur dressing (excluding fellmongery) | \$0.70 |
| 78410 | Legal services | \$0.19 |
| 92100 | Libraries | \$0.19 |
| 74110 | Life insurance | \$0.24 |
| 28650 | Lifting and material handling equipment manufacturing | \$0.24 |
| 04150 | Line fishing (including processing on board) | \$1.38 |
| 51230 | Liquor retailing | \$0.35 |
| 47170 | Liquor wholesaling | \$0.24 |
| 01590 | Livestock farming (not elsewhere classified) | \$0.40 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 81130 | Local government operation (not elsewhere classified) | \$0.44 |
| 23110 | Log sawmilling | \$0.51 |
| 03020 | Logging | \$1.88 |
| 61210 | Long-distance bus transport | \$0.40 |
| 93210 | Lotteries operation | \$0.19 |
| 28640 | Machine tool and part manufacturing | \$0.24 |
| 46190 | Machinery and equipment wholesaling (not elsewhere classified) | \$0.24 |
| 22210 | Made-up textile product manufacturing | \$0.51 |
| 29490 | Manufacturing (not elsewhere classified) | \$0.37 |
| 52450 | Marine equipment retailing | \$0.29 |
| 04190 | Marine fishing (not elsewhere classified) | \$1.38 |
| 78530 | Market research services | \$0.19 |
| 86351 | Massage therapy services | \$0.17 |
| 29230 | Mattress manufacturing (excluding rubber) | \$0.37 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 21111 | Meat inspection services | \$0.31 |
| 21110 | Meat processing | \$0.70 |
| 47110 | Meat wholesaling | \$0.53 |
| 28320 | Medical and surgical equipment manufacturing | \$0.24 |
| 25430 | Medicinal and pharmaceutical product manufacturing | \$0.37 |
| 22410 | Men's and boys' wear manufacturing | \$0.51 |
| 45220 | Metal and mineral wholesaling | \$0.51 |
| 27510 | Metal container manufacturing | \$0.37 |
| 13190 | Metal ore mining (not elsewhere classified) | \$0.81 |
| 86132 | Midwifery services | \$0.17 |
| 21210 | Milk and cream processing | \$0.37 |
| 51260 | Milk vending—home delivery service | \$0.43 |
| 15130 | Mineral explor- ation—own account | \$0.81 |
| 15140 | Mineral exploration services | \$0.81 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 13150 | Mineral sand mining | \$0.81 |
| 28620 | Mining and construction machinery manufacturing | \$0.51 |
| 14200 | Mining (not elsewhere classified) | \$0.81 |
| 73240 | Money market dealers | \$0.24 |
| 91130 | Motion picture exhibition | \$0.19 |
| 53120 | Motor cycle dealing | \$0.29 |
| 28120 | Motor vehicle body manufacturing | \$0.51 |
| 46240 | Motor vehicle dismantling and used part dealing | \$0.53 |
| 77410 | Motor vehicle hiring | \$0.26 |
| 28110 | Motor vehicle manufacturing | \$0.70 |
| 46230 | Motor vehicle new part dealing | \$0.29 |
| 92200 | Museums | \$0.19 |
| 92410 | Music and theatre productions | \$0.19 |
| 24211 | Newspaper publishing (excluding printing) | \$0.19 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 24210 | Newspaper publishing (including printing) | \$0.37 |
| 52430 | Newspaper, book, and stationery retailing | \$0.22 |
| 41220 | Non-building construction and heavy machinery installation (not elsewhere classified) | \$0.45 |
| 27330 | Non-ferrous metal casting | \$0.37 |
| 27320 | Non-ferrous metal rolling, drawing, and extruding (not elsewhere classified) | \$0.37 |
| 27650 | Non-ferrous pipe fitting manufacturing | \$0.51 |
| 77300 | Non-financial asset investors | \$0.31 |
| 26400 | Non-metallic mineral product manufacturing (not elsewhere classified) | \$0.51 |
| 41130 | Non-residential building construction | \$0.62 |
| 64030 | Non-scheduled air transport | \$0.40 |
| 86131 | Nursing bureau | \$0.17 |
| 27630 | Nut, bolt, screw, and rivet manufacturing | \$0.51 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 77431 | Office equipment and fittings hiring | \$0.19 |
| 21400 | Oil and fat manufacturing | \$0.37 |
| 12000 | Oil and gas extraction | \$0.24 |
| 86320 | Optometry and optical dispensing | \$0.17 |
| 25340 | Organic industrial chemical manufacturing (not elsewhere classified) | \$0.51 |
| 84400 | Other education | \$0.19 |
| 73300 | Other financiers | \$0.24 |
| 15200 | Other mining services | \$0.81 |
| 24221 | Other periodical publishing (excluding printing) | \$0.19 |
| 24220 | Other periodical publishing (including printing) | \$0.37 |
| 93300 | Other recreation services | \$0.47 |
| 77420 | Other transport equipment leasing | \$0.29 |
| 25420 | Paint manufacturing | \$0.37 |
| 42440 | Painting and decorating services | \$0.62 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 23340 | Paper bag and sack manufacturing | \$0.24 |
| 23390 | Paper product manufacturing (not elsewhere classified) | \$0.24 |
| 47950 | Paper product wholesaling | \$0.24 |
| 24110 | Paper stationery manufacturing | \$0.24 |
| 66110 | Parking services | \$0.26 |
| 87292 | Parole or probationary services | \$0.31 |
| 86310 | Pathology services | \$0.17 |
| 92520 | Performing arts venues | \$0.19 |
| 95190 | Personal and household goods hiring (not elsewhere classified) | \$0.26 |
| 95290 | Personal services (not elsewhere classified) | \$0.26 |
| 78650 | Pest control services | \$0.40 |
| 03032 | Pest control services (excluding aerial or wild animal control) | \$0.40 |
| 25440 | Pesticide manufacturing | \$0.37 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 25200 | Petroleum and coal product manufacturing (not elsewhere classified) | \$0.51 |
| 15121 | Petroleum and natural gas drilling services | \$0.45 |
| 15110 | Petroleum and natural gas exploration | \$0.51 |
| 15120 | Petroleum and natural gas exploration services | \$0.51 |
| 45210 | Petroleum product wholesaling (including product ownership to retail point-of-sale) | \$0.37 |
| 25100 | Petroleum refining | \$0.24 |
| 47960 | Pharmaceutical and toiletry wholesaling | \$0.24 |
| 52510 | Pharmaceutical, cosmetic, and toiletry retailing | \$0.22 |
| 28310 | Photographic and optical goods manufacturing | \$0.24 |
| 52440 | Photographic equipment retailing | \$0.22 |
| 47910 | Photographic equipment wholesaling | \$0.24 |
| 95220 | Photographic film processing | \$0.22 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 95230 | Photographic studios | \$0.19 |
| 86350 | Physiotherapy services | \$0.17 |
| 01510 | Pig farming | \$0.40 |
| 65010 | Pipeline transport | \$0.24 |
| 77430 | Plant and equipment hiring or leasing without operators (excluding office machinery or equipment) | \$0.53 |
| 01110 | Plant nurseries | \$0.40 |
| 26320 | Plaster product manufacturing | \$0.51 |
| 42410 | Plastering and ceiling services | \$0.62 |
| 25630 | Plastic bag and film manufacturing | \$0.37 |
| 25610 | Plastic blow-moulded product manufacturing | \$0.37 |
| 25620 | Plastic extruded product manufacturing | \$0.37 |
| 25650 | Plastic foam product manufacturing | \$0.37 |
| 25660 | Plastic injection- moulded product manufacturing | \$0.37 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 25661 | Plastic product manufacturing (not elsewhere classified) | \$0.37 |
| 25640 | Plastic product rigid fibre reinforced manufacturing | \$0.37 |
| 42310 | Plumbing services | \$0.45 |
| 23210 | Plywood and veneer manufacturing | \$0.51 |
| 96310 | Police services | \$0.55 |
| 84320 | Polytechnic and other tertiary institutional education | \$0.19 |
| 66230 | Port operators | \$1.18 |
| 71110 | Postal services | \$0.57 |
| 47120 | Poultry and smallgoods wholesaling | \$0.53 |
| 01420 | Poultry farming—eggs | \$0.40 |
| 01410 | Poultry farming—meat | \$0.40 |
| 21120 | Poultry processing | \$0.70 |
| 04120 | Prawn fishing | \$1.38 |
| 29190 | Prefabricated building manufacturing (not elsewhere classified) | \$0.51 |
| 29110 | Prefabricated metal building manufacturing | \$0.51 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 21740 | Prepared animal and bird feed manufacturing | \$0.37 |
| 84100 | Preschool education | \$0.23 |
| 84210 | Primary education | \$0.19 |
| 24120 | Printing | \$0.37 |
| 97000 | Private households employing staff | \$0.26 |
| 28390 | Professional and scientific equipment manufacturing (not elsewhere classified) | \$0.24 |
| 46120 | Professional equipment wholesaling | \$0.24 |
| 86120 | Psychiatric hospitals and psychiatric services (not elsewhere classified) | \$0.39 |
| 57200 | Pubs, taverns, and bars | \$0.30 |
| 23310 | Pulp, paper, and paperboard manufacturing | \$0.51 |
| 28660 | Pump and compressor manufacturing | \$0.24 |
| 91210 | Radio services | \$0.19 |
| 86392 | Radiology and medical imaging services | \$0.17 |
| 62000 | Rail transport | \$1.18 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 28230 | Railway equipment manufacturing | \$0.51 |
| 77200 | Real estate agents | \$0.19 |
| 24300 | Recorded media manufacturing and publishing | \$0.24 |
| 52350 | Recorded music retailing | \$0.22 |
| 92390 | Recreational parks and gardens | \$0.31 |
| 96100 | Religious organisations | \$0.26 |
| 41120 | Residential building construction (not elsewhere classified) | \$0.62 |
| 87220 | Residential care services (not elsewhere classified) | \$0.42 |
| 77111 | Residential property body corporates | \$0.31 |
| 77110 | Residential property operators and developers (excluding construction) | \$0.31 |
| 87222 | Residential refuge operation | \$0.17 |
| 71111 | Retail postal services | \$0.22 |
| 52590 | Retailing (not elsewhere classified) | \$0.35 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 87211 | Retirement village operation (with rest home or hospital facilities) | \$0.42 |
| 87210 | Retirement village operation (without rest home or hospital facilities) | \$0.42 |
| 41210 | Road and bridge construction | \$0.45 |
| 61100 | Road freight transport | \$0.43 |
| 04110 | Rock lobster fishing | \$1.38 |
| 42230 | Roofing services | \$0.62 |
| 22230 | Rope, cordage, and twine manufacturing | \$0.70 |
| 25590 | Rubber product manufacturing (not elsewhere classified) | \$0.37 |
| 29491 | Rubber stamp manufacturing | \$0.24 |
| 25510 | Rubber tyre manufacturing | \$0.90 |
| 14201 | Salt harvesting | \$0.51 |
| 21791 | Salt manufactur- ing—cooking or table | \$0.37 |
| 64020 | Scheduled domestic air transport | \$0.40 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 64010 | Scheduled international air transport | \$0.40 |
| 78100 | Scientific research | \$0.31 |
| 24121 | Screen printing | \$0.37 |
| 21730 | Seafood processing (other than on board vessels) | \$0.51 |
| 04192 | Seaweed, shellfish, and other seafood hand-gathering (not from a boat) | \$0.40 |
| 84220 | Secondary education | \$0.19 |
| 78630 | Secretarial services | \$0.19 |
| 42341 | Security and alarm system installation | \$0.27 |
| 78640 | Security and investigative services (excluding police) | \$0.31 |
| 02190 | Services to agriculture (not elsewhere classified) | \$0.40 |
| 66300 | Services to air transport | \$0.40 |
| 75190 | Services to finance and investment (not elsewhere classified) | \$0.24 |
| 03030 | Services to forestry (excluding tree cutting and felling) | \$1.38 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 75200 | Services to insurance | \$0.24 |
| 24130 | Services to printing | \$0.37 |
| 66190 | Services to road transport (not elsewhere classified) | \$0.43 |
| 92590 | Services to the arts (not elsewhere classified) | \$0.19 |
| 66490 | Services to transport (not elsewhere classified) | \$0.43 |
| 66290 | Services to water transport (not elsewhere classified) | \$1.18 |
| 37020 | Sewage and drainage services | \$0.29 |
| 02120 | Shearing services | \$0.40 |
| 01230 | Sheep and beef cattle farming | \$0.40 |
| 01240 | Sheep farming | \$0.40 |
| 29220 | Sheet metal furniture manufacturing | \$0.51 |
| 27590 | Sheet metal product manufacturing (not elsewhere classified) | \$0.37 |
| 04191 | Shellfish and paua fishing (not from cultivated beds) | \$1.38 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 28210 | Shipbuilding (all vessels over 50 tonnes displacement) | \$0.70 |
| 66291 | Shipping agency services (excluding handling of goods) | \$0.19 |
| 61220 | Short distance bus transport (including tramway) | \$0.40 |
| 13170 | Silver ore mining | \$0.81 |
| 42100 | Site preparation and heavy plant hiring (with operators) | \$0.45 |
| 22430 | Sleepwear, underwear, and infant clothing manufacturing | \$0.51 |
| 53230 | Smash repairing | \$0.53 |
| 25450 | Soap and other detergent manufacturing | \$0.37 |
| 21810 | Soft drink, cordial, and syrup manufacturing | \$0.24 |
| 23320 | Solid paperboard container manufacturing | \$0.24 |
| 92510 | Sound recording studios | \$0.19 |
| 84240 | Special school education | \$0.19 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 51290 | Specialised food retailing (not elsewhere classified) | \$0.35 |
| 86220 | Specialist medical services | \$0.17 |
| 02192 | Sphagnum moss processing | \$0.40 |
| 21840 | Spirit manufacturing | \$0.24 |
| 52410 | Sport and camping equipment retailing | \$0.22 |
| 93196 | Sporting and recreational equine activities (not elsewhere classified) | \$0.47 |
| 93192 | Sports and services to sports—boating or yachting | \$0.47 |
| 93174 | Sports and services to sports—community cricket | \$0.47 |
| 93170 | Sports and services to sports—community rugby | \$0.47 |
| 93171 | Sports and services to sports—community rugby league | \$0.47 |
| 93193 | Sports and services to sports—cycling | \$0.47 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 93195 | Sports and services to sports—golf | \$0.47 |
| 93197 | Sports and services to sports—motor cycling | \$0.47 |
| 93198 | Sports and services to sports—motor racing | \$0.47 |
| 93199 | Sports and services to sports—netball | \$0.47 |
| 93194 | Sports and services to sports—professional cricket | \$0.47 |
| 93180 | Sports and services to sports—professional rugby | \$0.47 |
| 93181 | Sports and services to sports—professional rugby league | \$0.47 |
| 93182 | Sports and services to sports—snow skiing | \$0.47 |
| 93184 | Sports and services to sports—softball or baseball | \$0.47 |
| 93185 | Sports and services to sports—squash or badminton | \$0.47 |
| 93186 | Sports and services to sports—swimming | \$0.47 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 93187 | Sports and services to sports—tennis | \$0.47 |
| 93188 | Sports and services to sports—water skiing | \$0.47 |
| 93190 | Sports and services to sports (not elsewhere classified)—community | \$0.47 |
| 93175 | Sports and services to sports (not elsewhere classified)—professional | \$0.47 |
| 93120 | Sports grounds and facilities (not elsewhere classified) | \$0.47 |
| 27620 | Spring and wire product manufacturing | \$0.51 |
| 04140 | Squid jigging (including processing on board) | \$1.38 |
| 27130 | Steel pipe and tube manufacturing | \$0.37 |
| 66210 | Stevedoring | \$1.18 |
| 26401 | Stone cutting, dressing, polishing, or shaping | \$0.51 |
| 01160 | Stone fruit growing | \$0.40 |
| 67090 | Storage (not elsewhere classified) | \$0.40 |
| 96341 | Street cleaning services | \$0.26 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 27490 | Structural metal product manufacturing (not elsewhere classified) | \$0.90 |
| 42240 | Structural steel erection services | \$0.62 |
| 27410 | Structural steel fabricating | \$0.90 |
| 21710 | Sugar manufacturing | \$0.37 |
| 74120 | Superannuation funds | \$0.24 |
| 51100 | Supermarket and grocery stores | \$0.35 |
| 27640 | Surface coating and finishing | \$0.51 |
| 86111 | Surgical hospital—day surgery | \$0.39 |
| 78220 | Surveying services | \$0.31 |
| 22120 | Synthetic fibre textile manufacturing | \$0.90 |
| 25330 | Synthetic resin manufacturing | \$0.51 |
| 51250 | Takeaway food retailing | \$0.30 |
| 61230 | Taxi and other road passenger transport | \$0.40 |
| 61231 | Taxi organisations (excluding those that provide taxi services) | \$0.31 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|---|--|
| 78290 | Technical services (not elsewhere classified) | \$0.31 |
| 42321 | Telecommunication line construction and maintenance (within buildings) | \$0.27 |
| 71200 | Telecommunication services | \$0.48 |
| 28420 | Telecommunication, broadcasting, and transceiving equipment manufacturing | \$0.24 |
| 91220 | Television services | \$0.19 |
| 26351 | Terrazzo products | \$0.51 |
| 22150 | Textile finishing | \$0.90 |
| 22220 | Textile floor covering manufacturing | \$0.90 |
| 22290 | Textile product manufacturing (not elsewhere classified) | \$0.90 |
| 47210 | Textile product wholesaling | \$0.24 |
| 42430 | Tiling and carpeting services | \$0.62 |
| 23130 | Timber resawing and dressing | \$0.51 |
| 45310 | Timber wholesaling | \$0.37 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 01691 | Tobacco and hops growing | \$0.40 |
| 21900 | Tobacco product manufacturing | \$0.24 |
| 47180 | Tobacco product wholesaling | \$0.24 |
| 52420 | Toy and game retailing | \$0.22 |
| 29420 | Toy and sporting goods manufacturing | \$0.37 |
| 47930 | Toy and sporting goods wholesaling | \$0.24 |
| 53130 | Trailer and caravan dealing | \$0.29 |
| 65090 | Transport (not elsewhere classified) | \$0.43 |
| 28290 | Transport equipment manufacturing (not elsewhere classified) | \$0.70 |
| 66410 | Travel agency services | \$0.19 |
| 53240 | Tyre retailing | \$0.53 |
| 84310 | University education | \$0.19 |
| 41221 | Utility network construction and maintenance services | \$0.45 |
| 01130 | Vegetable growing | \$0.40 |
| 86400 | Veterinary services | \$0.31 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|--|--|
| 95110 | Video hire outlets | \$0.26 |
| 96340 | Waste collection and disposal services | \$0.26 |
| 52550 | Watch and jewellery retailing | \$0.22 |
| 37010 | Water supply | \$0.29 |
| 66220 | Water transport terminals | \$1.18 |
| 47990 | Wholesaling (not elsewhere classified) | \$0.24 |
| 47991 | Wholesaling, all products (excluding storage and handling of goods) | \$0.19 |
| 21830 | Wine manufacturing | \$0.24 |
| 22420 | Women's and girls' wear manufacturing | \$0.51 |
| 23120 | Wood chipping | \$0.51 |
| 23290 | Wood product manufacturing (not else where classified) | \$0.51 |
| 29210 | Wooden furniture and upholstered seat manufacturing | \$0.37 |
| 23230 | Wooden structural component manufacturing | \$0.51 |

| Classifica- tion unit number | Classification unit | Levy rate per \$100 of earnings |
|---|-----------------------------------|--|
| 22110 | Wool scouring | \$0.70 |
| 45110 | Wool storage and classing | \$0.40 |
| 22140 | Wool textile manufacturing | \$0.90 |
| 45111 | Wool wholesaling | \$0.24 |
| 22141 | Woollen yarns manufacture | \$0.90 |
| 92310 | Zoological and botanic gardens | \$0.31 |

Diane Morcom, Clerk of the Executive Council.

Explanatory note

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

These regulations, which come into force on 1 April 2006, replace the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2005.

The main differences between these regulations and the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2005 are as follows:

- the maximum amount of earnings on which a residual claims levy is payable increases from \$92,189 per annum to \$94,226 per annum:
- the amount of earnings per tax year (for the purposes of calculating the minimum levy payable in relation to self-employed persons who work, on average, for more than 30 hours per week) increases from \$17,680 to \$18,720 for those aged 18 or over on the last day of the 2005/06 tax year or any later tax

year, and from \$14,144 to \$14,976 for those under 18 on the last day of the 2005/06 tax year or any later tax year.

These regulations also set, for the purposes of section 244 of the Injury Prevention, Rehabilitation, and Compensation Act 2001 (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 residual claims levy. The amount is set,—

- in the case of an employer, at \$20; and
- in the case of a self-employed person, at \$50.

This means that, under section 244 of the Act, an employer is not liable to pay an amount invoiced in relation to the residual claims levy if the amount does not exceed \$20. Nor is an employer liable to pay any penalties under the Act in respect of non-payment of an amount invoiced in relation to the residual claims levy if the amount does not exceed \$20.

Similarly, under section 244 of the Act, a self-employed person is not liable to pay an amount invoiced in relation to the residual claims levy if the amount does not exceed \$50. Nor is a self-employed person liable to pay any penalties under the Act in respect of non-payment of an amount invoiced in relation to the residual claims levy if the amount does not exceed \$50.

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