

Reprint
as at 1 April 2008

**Injury Prevention, Rehabilitation,
and Compensation (Residual
Claims Levy) Regulations 2007**

(SR 2007/72)

Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2007: revoked, on 1 April 2008, by regulation 12(1) of the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2008 (SR 2008/41).

Preamble

At Wellington this 19th day of March 2007

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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Note

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

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

These regulations are administered by the Department of Labour.

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- 1 Title**
 These regulations are the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2007.
 - 2 Commencement**
 These regulations come into force on 1 April 2007.
 - 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 2007 and ending with the close of 31 March 2008; 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 2006/07 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 2006/07 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 2006/07 tax year or any later tax year) on which an employer

or a self-employed person must pay a residual claims levy is \$96,619.

- (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) \$19,760, for a person who is aged 18 or over on the last day of the tax year; or
 - (ii) \$15,808, 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 \$40.

12 Revocation and saving

- (1) The Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2006 (SR 2006/21) are revoked.
- (2) Despite subclause (1), the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2006 continue to apply in respect of the period commencing on 1 April 2006 and ending with the close of 31 March 2007 as if they had not been revoked.

**Schedule
Classifications and levies**

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Classification unit number	Classification unit	Levy rate per \$100 of earnings
57100	Accommodation	\$0.37
78420	Accounting services	\$0.23
78510	Advertising services	\$0.23
02130	Aerial agricultural, horticultural, silvicultural, farming, and pest control services	\$1.72
86130	Aged care	\$0.52
28610	Agricultural machinery manufacturing	\$0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings
42330	Air conditioning and heating services	\$0.33
28240	Aircraft manufacturing and repair	\$0.29
27210	Alumina production	\$3.86
27310	Aluminium rolling, drawing, and extruding	\$0.46
27220	Aluminium smelting	\$3.86
86330	Ambulance services	\$0.20
27691	Ammunition manufacturing	\$0.63
02191	Animal or pet boarding	\$0.38
52520	Antique and used goods retailing	\$0.43
01150	Apple and pear growing	\$0.50
04200	Aquaculture	\$0.50
27420	Architectural aluminium product manufacturing	\$0.46
78210	Architectural services	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
26291	Art pottery manufacturing	\$0.46
28321	Artificial joints, eyes, and limbs manufacturing	\$0.29
28190	Automotive component manufacturing (not elsewhere classified)	\$0.87
28130	Automotive electrical and instrument manufacturing	\$0.87
53220	Automotive electrical services	\$0.36
53210	Automotive fuel retailing (including associated vehicle servicing)	\$0.36
53290	Automotive repair and services (not elsewhere classified)	\$0.36
21130	Bacon, ham, and smallgoods manufacturing	\$0.87
73210	Bank operation	\$0.30
27110	Basic iron and steel manufacturing	\$0.46

Classification unit number	Classification unit	Levy rate per \$100 of earnings
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$3.86
28530	Battery manufacturing	\$0.63
01250	Beef cattle farming	\$0.50
01593	Beekeeping	\$0.50
21820	Beer and malt manufacturing	\$0.29
01192	Berryfruit growing	\$0.50
21630	Biscuit manufacturing	\$0.46
42591	Blinds installation or repair service	\$0.30
86391	Blood bank operation	\$0.20
28220	Boatbuilding (all vessels 50 tonnes displacement and under)	\$0.87
47940	Book and magazine wholesaling	\$0.30
24231	Book and other publishing (excluding printing)	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
24230	Book and other publishing (including printing)	\$0.46
51240	Bread and cake retailing	\$0.43
21610	Bread manufacturing	\$0.46
42220	Bricklaying services	\$0.77
42592	Building completion services (all trades subcontracted)	\$0.38
73220	Building societies	\$0.30
45390	Building supplies wholesaling (not elsewhere classified)	\$0.30
78540	Business administrative services	\$0.23
96210	Business and professional associations	\$0.23
46140	Business machine wholesaling (not elsewhere classified)	\$0.30
78550	Business management services	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
78690	Business services (not elsewhere classified)	\$0.38
57300	Cafes and restaurants	\$0.37
21620	Cake and pas- try manufactur- ing—non-retail	\$0.63
53110	Car retailing (including associated vehicle servicing)	\$0.36
46210	Car wholesaling	\$0.36
22320	Cardigan and pullover manufacturing	\$0.63
42420	Carpentry services	\$0.77
21114	Casings manufacturing	\$0.87
93220	Casinos operation	\$0.37
26310	Cement and lime manufacturing	\$0.63
73100	Central bank operation	\$0.30

Classification unit number	Classification unit	Levy rate per \$100 of earnings
81110	Central government, including Crown entities and commissions—operation (not elsewhere classified)	\$0.38
26220	Ceramic industrial product manufacturing	\$0.46
26290	Ceramic product manufacturing (not elsewhere classified)	\$0.46
26230	Ceramic tile and pipe manufacturing	\$0.46
21520	Cereal food and baking mix manufacturing	\$0.63
45120	Cereal grain wholesaling	\$0.30
25490	Chemical product manufacturing (not elsewhere classified)	\$0.46
45230	Chemical wholesaling	\$0.30
87100	Child care services	\$0.28
86360	Chiropractic services	\$0.20

Classification unit number	Classification unit	Levy rate per \$100 of earnings
01191	Citrus growing	\$0.50
26210	Clay brick manufacturing	\$0.46
78660	Cleaning services	\$0.55
22490	Clothing manufacturing (not elsewhere classified)	\$0.63
52210	Clothing retailing	\$0.26
47220	Clothing wholesaling	\$0.30
57400	Clubs—hospitality	\$0.37
11010	Coal mining—opencast	\$1.01
11011	Coal min- ing—underground	\$1.01
84230	Combined primary and secondary education	\$0.22
78520	Commercial art and display services	\$0.23
77121	Commercial property body corporates	\$0.38

Classification unit number	Classification unit	Levy rate per \$100 of earnings
77120	Commercial property operators and developers (excluding construction)	\$0.38
28670	Commercial space heating and cooling equipment manufacturing	\$0.29
46220	Commercial vehicle wholesaling	\$0.36
87290	Community and non-residential care services (not elsewhere classified)	\$0.20
96291	Community-based multi-functional activities (not elsewhere classified)	\$0.46
86340	Community health centre operation	\$0.20
28410	Computer and business machine manufacturing	\$0.29
78340	Computer consultancy services	\$0.23
78330	Computer maintenance services	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
46130	Computer wholesaling	\$0.30
26340	Concrete pipe and box culvert manufacturing	\$0.63
26350	Concrete product manufacturing (not elsewhere classified)	\$0.63
26330	Concrete slurry manufacturing	\$0.63
42210	Concreting services	\$0.77
47160	Confectionery and soft drink wholesaling	\$0.30
21720	Confectionery manufacturing	\$0.63
14190	Construction material mining (not elsewhere classified)	\$1.01
42590	Construction services (not elsewhere classified)	\$0.77
78230	Consulting engineering services	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
78670	Contract packing services (not elsewhere classified)	\$0.32
27230	Copper, silver, lead, and zinc—smelting and refining	\$3.86
96320	Corrective centres	\$0.68
23330	Corrugated paperboard container manufacturing	\$0.29
25460	Cosmetic and toiletry preparation manufacturing	\$0.46
22130	Cotton textile manufacturing	\$1.12
87291	Counselling services (not elsewhere classified)	\$0.20
71120	Courier services	\$0.71
52591	Craft and gift retailing (not elsewhere classified)	\$0.26
42101	Crane hiring or leasing (with operators)	\$0.66

Classification unit number	Classification unit	Levy rate per \$100 of earnings
92420	Creative arts	\$0.23
73230	Credit union operation	\$0.30
01690	Crop and plant growing (not elsewhere classified)	\$0.50
01692	Cultivated mushroom growing	\$0.50
66440	Customs agency and freight brokerage services	\$0.23
01120	Cut flower and flower seed growing	\$0.50
01300	Dairy cattle farming	\$0.50
47130	Dairy produce wholesaling	\$0.30
21290	Dairy product manufacturing (not elsewhere classified)	\$0.46
78310	Data processing services	\$0.23
01530	Deer farming	\$0.50
82000	Defence	\$0.57
75210	Dental insurance provision	\$0.30

Classification unit number	Classification unit	Levy rate per \$100 of earnings
86230	Dental services	\$0.20
28322	Dentures fabrication	\$0.29
52100	Department stores	\$0.26
73290	Deposit-taking financiers (not elsewhere classified)	\$0.30
93112	Dog racing	\$0.58
52340	Domestic appliance retailing	\$0.26
52330	Domestic hardware and houseware retailing	\$0.43
28520	Electric cable and wire manufacturing	\$0.29
28540	Electric light manufacturing	\$0.29
28541	Electric sign manufacturing	\$0.29
46150	Electrical and electronic equipment wholesaling (not elsewhere classified)	\$0.30

Classification unit number	Classification unit	Levy rate per \$100 of earnings
28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.29
42320	Electrical services	\$0.33
36102	Electricity energy supply	\$1.02
36100	Electricity generation	\$1.02
36101	Electricity line system operation	\$1.02
36103	Electricity line system operation (excluding maintenance and construction)	\$1.02
28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.29
78610	Employment services (candidate or contractor placement—no on-hired employees)	\$0.43

Classification unit number	Classification unit	Levy rate per \$100 of earnings
78622	Employment services (on-hired employees—mixed classification assignments, minimum 30% office work)	\$0.43
78621	Employment services (on-hired employees—non-office work assignments, including up to 30% office work)	\$0.77
78620	Employment services (on-hired employees—only office work assignments)	\$0.23
25410	Explosive manufacturing	\$0.46
52230	Fabric and other soft goods retailing	\$0.26
27690	Fabricated metal product manufacturing (not elsewhere classified)	\$0.63
23220	Fabricated wood manufacturing	\$0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings
78661	Facilities management and cleaning services—contract (not elsewhere classified)	\$0.55
46110	Farm and construction machinery wholesaling	\$0.36
45190	Farm produce and supplies wholesaling (not elsewhere classified)	\$0.30
22612	Fellmongery	\$0.87
25310	Fertiliser manufacturing	\$0.63
91120	Film and video distribution	\$0.23
91110	Film and video production	\$0.23
75110	Financial asset broking services	\$0.30
73400	Financial asset investors	\$0.30
96330	Fire brigade services	\$1.03
42340	Fire sprinklers—in- stallation	\$0.56

Classification unit number	Classification unit	Levy rate per \$100 of earnings
52592	Firewood, coal, and coke retailing	\$0.43
47140	Fish wholesaling	\$0.66
04130	Fishing—finfish trawling (including processing on board)	\$1.72
52320	Floor covering retailing	\$0.43
47330	Floor covering wholesaling	\$0.30
21510	Flour mill product manufacturing	\$0.63
52540	Flower retailing	\$0.43
21790	Food manufacturing (not elsewhere classified)	\$0.46
28630	Food processing machinery manufacturing	\$0.29
22500	Footwear manufacturing	\$0.63
52220	Footwear retailing	\$0.26
47230	Footwear wholesaling	\$0.30
81300	Foreign government representation	\$0.38

Classification unit number	Classification unit	Levy rate per \$100 of earnings
03031	Forest nursery—operation or service	\$0.50
03021	Forest prod- ucts—gathering	\$0.50
03010	Forestry	\$2.35
66430	Freight forwarding—air transport	\$0.50
66420	Freight forwarding—road, rail, and sea transport	\$0.53
51210	Fresh meat, fish, and poultry retailing	\$0.66
21300	Fruit and vegetable processing	\$0.63
51220	Fruit and vegetable retailing	\$0.43
47150	Fruit and vegetable wholesaling	\$0.30
01190	Fruit growing (not elsewhere classified)	\$0.50
95240	Funeral directors, crematoria, and cemeteries	\$0.32

Classification unit number	Classification unit	Levy rate per \$100 of earnings
29290	Furniture manufacturing (not elsewhere classified)	\$0.46
52310	Furniture retailing	\$0.43
47320	Furniture wholesaling	\$0.30
93290	Gambling services (not elsewhere classified)	\$0.23
52530	Garden equipment retailing	\$0.43
95250	Gardening and turf management services	\$0.56
36200	Gas supply	\$0.36
74220	General insurance	\$0.30
86210	General practice medical services	\$0.20
26100	Glass and glass product manufacturing	\$0.46
42450	Glazing services	\$0.77
13140	Gold mining—opencast	\$1.01
13141	Gold min- ing—underground	\$1.01

Classification unit number	Classification unit	Levy rate per \$100 of earnings
01210	Grain growing	\$0.50
01220	Grain-sheep and grain-beef cattle farming	\$0.50
67010	Grain storage	\$0.50
01140	Grape growing	\$0.50
14110	Gravel and sand quarrying	\$1.01
47190	Grocery wholesaling (not elsewhere classified)	\$0.30
92391	Guiding service operation—outdoor pursuits	\$0.38
95260	Hairdressing and beauty salons	\$0.32
27610	Hand tool and general hardware manufacturing	\$0.63
74210	Health insurance	\$0.30
86390	Health services (not elsewhere classified)	\$0.20
28491	Hearing aid manufacturing	\$0.29

Classification unit number	Classification unit	Levy rate per \$100 of earnings
77301	Holder investor farms and farm animals	\$0.38
01520	Horse farming	\$0.58
93111	Horse or dog racing club operations, including national controlling bodies	\$0.58
93113	Horse racing—harness racing	\$0.58
93110	Horse racing (not elsewhere classified)	\$0.58
22310	Hosiery manufacturing	\$0.63
86110	Hospitals (excluding psychiatric and continuing geriatric care)	\$0.48
41110	House construction	\$0.77
28510	Household appliance manufacturing	\$0.29
47310	Household appliance wholesaling	\$0.30

Classification unit number	Classification unit	Levy rate per \$100 of earnings
52610	Household equipment repair services—electrical and electronic	\$0.43
52690	Household equipment repair services (not elsewhere classified)	\$0.43
47390	Household goods wholesaling (not elsewhere classified)	\$0.30
02200	Hunting and trapping	\$1.72
21220	Ice cream manufacturing	\$0.46
25320	Industrial gas manufacturing	\$0.29
28690	Industrial machinery and equipment manufacturing (not elsewhere classified)	\$0.63
78320	Information storage and retrieval services	\$0.23
25470	Ink manufacturing	\$0.46

Classification unit number	Classification unit	Levy rate per \$100 of earnings
63030	Inland water transport (except passenger only)	\$1.47
63031	Inland water transport (passenger only)	\$1.47
25350	Inorganic industrial chemical manufacturing (not elsewhere classified)	\$0.29
96290	Interest groups (not elsewhere classified)	\$0.23
63020	International and coastal water transport (vessels 45 metres length and under or 500 tonnes displacement and under)	\$1.47
63010	International and coastal water transport (vessels over 45 metres length and 500 tonnes displacement)	\$1.47
27120	Iron and steel casting and forging	\$1.12
13110	Iron sands mining	\$1.01

Classification unit number	Classification unit	Levy rate per \$100 of earnings
29410	Jewellery and silverware manufacturing	\$0.29
47920	Jewellery and watch wholesaling	\$0.30
81200	Justice	\$0.38
87221	Juvenile detention centre operation	\$0.68
01170	Kiwifruit growing	\$0.50
22390	Knitting mill product manufacturing (not elsewhere classified)	\$0.63
96220	Labour associations operation	\$0.23
42510	Landscaping services	\$0.56
95210	Laundries and dry-cleaners	\$0.68
22620	Leather and leather substitute product manufacturing	\$0.63
22611	Leather tanning and fur dressing (excluding fellmongery)	\$0.87
78410	Legal services	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
92100	Libraries	\$0.23
74110	Life insurance	\$0.30
28650	Lifting and material handling equipment manufacturing	\$0.29
04150	Line fishing (including processing on board)	\$1.72
51230	Liquor retailing	\$0.43
47170	Liquor wholesaling	\$0.30
01590	Livestock farming (not elsewhere classified)	\$0.50
81130	Local government operation (not elsewhere classified)	\$0.55
23110	Log sawmilling	\$0.63
03020	Logging	\$2.35
61210	Long-distance bus transport	\$0.50
93210	Lotteries operation	\$0.23
28640	Machine tool and part manufacturing	\$0.29

Classification unit number	Classification unit	Levy rate per \$100 of earnings
46190	Machinery and equipment wholesaling (not elsewhere classified)	\$0.30
22210	Made-up textile product manufacturing	\$0.63
29490	Manufacturing (not elsewhere classified)	\$0.46
52450	Marine equipment retailing	\$0.36
04190	Marine fishing (not elsewhere classified)	\$1.72
78530	Market research services	\$0.23
86351	Massage therapy services	\$0.20
29230	Mattress manufacturing (excluding rubber)	\$0.46
21111	Meat inspection services	\$0.38
21110	Meat processing	\$0.87
47110	Meat wholesaling	\$0.66

Classification unit number	Classification unit	Levy rate per \$100 of earnings
28320	Medical and surgical equipment manufacturing	\$0.29
25430	Medicinal and pharmaceutical product manufacturing	\$0.46
22410	Men's and boys' wear manufacturing	\$0.63
45220	Metal and mineral wholesaling	\$0.63
27510	Metal container manufacturing	\$0.46
13190	Metal ore mining (not elsewhere classified)	\$1.01
86132	Midwifery services	\$0.20
21210	Milk and cream processing	\$0.46
51260	Milk vending—home delivery service	\$0.53
15130	Mineral exploration—own account	\$1.01
15140	Mineral exploration services	\$1.01
13150	Mineral sand mining	\$1.01

Classification unit number	Classification unit	Levy rate per \$100 of earnings
28620	Mining and construction machinery manufacturing	\$0.63
14200	Mining (not elsewhere classified)	\$1.01
73240	Money market dealers	\$0.30
91130	Motion picture exhibition	\$0.23
53120	Motor cycle dealing	\$0.36
28120	Motor vehicle body manufacturing	\$0.63
46240	Motor vehicle dismantling and used part dealing	\$0.66
77410	Motor vehicle hiring	\$0.32
28110	Motor vehicle manufacturing	\$0.87
46230	Motor vehicle new part dealing	\$0.36
92200	Museums	\$0.23
92410	Music and theatre productions	\$0.23
24211	Newspaper publishing (excluding printing)	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
24210	Newspaper publishing (including printing)	\$0.46
52430	Newspaper, book, and stationery retailing	\$0.26
41220	Non-building construction and heavy machinery installation (not elsewhere classified)	\$0.56
27330	Non-ferrous metal casting	\$0.46
27320	Non-ferrous metal rolling, drawing, and extruding (not elsewhere classified)	\$0.46
27650	Non-ferrous pipe fitting manufacturing	\$0.63
77300	Non-financial asset investors	\$0.38
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings
41130	Non-residential building construction	\$0.77
64030	Non-scheduled air transport	\$0.50
86131	Nursing bureau	\$0.20
27630	Nut, bolt, screw, and rivet manufacturing	\$0.63
77431	Office equipment and fittings hiring	\$0.23
21400	Oil and fat manufacturing	\$0.46
12000	Oil and gas extraction	\$0.29
86320	Optometry and optical dispensing	\$0.20
25340	Organic industrial chemical manufacturing (not elsewhere classified)	\$0.63
84400	Other education	\$0.22
73300	Other financiers	\$0.30
15200	Other mining services	\$1.01
24221	Other periodical publishing (excluding printing)	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
24220	Other periodical publishing (including printing)	\$0.46
93300	Other recreation services	\$0.58
77420	Other transport equipment leasing	\$0.36
25420	Paint manufacturing	\$0.46
42440	Painting and decorating services	\$0.77
23340	Paper bag and sack manufacturing	\$0.29
23390	Paper product manufacturing (not elsewhere classified)	\$0.29
47950	Paper product wholesaling	\$0.30
24110	Paper stationery manufacturing	\$0.29
66110	Parking services	\$0.32
87292	Parole or probationary services	\$0.38
86310	Pathology services	\$0.20
92520	Performing arts venues	\$0.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
95190	Personal and household goods hiring (not elsewhere classified)	\$0.32
95290	Personal services (not elsewhere classified)	\$0.32
78650	Pest control services	\$0.50
03032	Pest control services (excluding aerial or wild animal control)	\$0.50
25440	Pesticide manufacturing	\$0.46
25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$0.63
15121	Petroleum and natural gas drilling services	\$0.56
15110	Petroleum and natural gas exploration	\$0.63
15120	Petroleum and natural gas exploration services	\$0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.46
25100	Petroleum refining	\$0.29
47960	Pharmaceutical and toiletry wholesaling	\$0.30
52510	Pharmaceutical, cosmetic, and toiletry retailing	\$0.26
28310	Photographic and optical goods manufacturing	\$0.29
52440	Photographic equipment retailing	\$0.26
47910	Photographic equipment wholesaling	\$0.30
95220	Photographic film processing	\$0.26
95230	Photographic studios	\$0.23
86350	Physiotherapy services	\$0.20
01510	Pig farming	\$0.50
65010	Pipeline transport	\$0.29

Classification unit number	Classification unit	Levy rate per \$100 of earnings
77430	Plant and equipment hiring or leasing without operators (excluding office machinery or equipment)	\$0.66
01110	Plant nurseries	\$0.50
26320	Plaster product manufacturing	\$0.63
42410	Plastering and ceiling services	\$0.77
25630	Plastic bag and film manufacturing	\$0.46
25610	Plastic blow-moulded product manufacturing	\$0.46
25620	Plastic extruded product manufacturing	\$0.46
25650	Plastic foam product manufacturing	\$0.46
25660	Plastic injection-moulded product manufacturing	\$0.46
25661	Plastic product manufacturing (not elsewhere classified)	\$0.46

Classification unit number	Classification unit	Levy rate per \$100 of earnings
25640	Plastic product rigid fibre reinforced manufacturing	\$0.46
42310	Plumbing services	\$0.56
23210	Plywood and veneer manufacturing	\$0.63
96310	Police services	\$0.68
84320	Polytechnic and other tertiary institutional education	\$0.22
66230	Port operators	\$1.47
71110	Postal services	\$0.71
47120	Poultry and smallgoods wholesaling	\$0.66
01420	Poultry farming—eggs	\$0.50
01410	Poultry farming—meat	\$0.50
21120	Poultry processing	\$0.87
04120	Prawn fishing	\$1.72
29190	Prefabricated building manufacturing (not elsewhere classified)	\$0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings
29110	Prefabricated metal building manufacturing	\$0.63
21740	Prepared animal and bird feed manufacturing	\$0.46
84100	Pre-school education	\$0.28
84210	Primary education	\$0.22
24120	Printing	\$0.46
97000	Private households employing staff	\$0.32
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.29
46120	Professional equipment wholesaling	\$0.30
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.48
57200	Pubs, taverns, and bars	\$0.37

Classification unit number	Classification unit	Levy rate per \$100 of earnings
23310	Pulp, paper, and paperboard manufacturing	\$0.63
28660	Pump and compressor manufacturing	\$0.29
91210	Radio services	\$0.23
86392	Radiology and medical imaging services	\$0.20
62000	Rail transport	\$1.47
28230	Railway equipment manufacturing	\$0.63
77200	Real estate agents	\$0.23
24300	Recorded media manufacturing and publishing	\$0.29
52350	Recorded music retailing	\$0.26
92390	Recreational parks and gardens	\$0.38
96100	Religious organisations	\$0.32
41120	Residential building construction (not elsewhere classified)	\$0.77

Classification unit number	Classification unit	Levy rate per \$100 of earnings
87220	Residential care services (not elsewhere classified)	\$0.52
77111	Residential property body corporates	\$0.38
77110	Residential property operators and developers (excluding construction)	\$0.38
87222	Residential refuge operation	\$0.20
71111	Retail postal services	\$0.26
52590	Retailing (not elsewhere classified)	\$0.43
87211	Retirement village operation (with rest home or hospital facilities)	\$0.52
87210	Retirement village operation (without rest home or hospital facilities)	\$0.52
41210	Road and bridge construction	\$0.56
61100	Road freight transport	\$0.53

Classification unit number	Classification unit	Levy rate per \$100 of earnings
04110	Rock lobster fishing	\$1.72
42230	Roofing services	\$0.77
22230	Rope, cordage, and twine manufacturing	\$0.87
25590	Rubber product manufacturing (not elsewhere classified)	\$0.46
29491	Rubber stamp manufacturing	\$0.29
25510	Rubber tyre manufacturing	\$1.12
14201	Salt harvesting	\$0.63
21791	Salt manufactur- ing—cooking or table	\$0.46
64020	Scheduled domestic air transport	\$0.50
64010	Scheduled international air transport	\$0.50
78100	Scientific research	\$0.38
24121	Screen printing	\$0.46
21730	Seafood processing (other than on board vessels)	\$0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings
04192	Seaweed, shellfish, and other seafood hand-gathering (not from a boat)	\$0.50
84220	Secondary education	\$0.22
78630	Secretarial services	\$0.23
42341	Security and alarm system installation	\$0.33
78640	Security and investigative services (excluding police)	\$0.38
02190	Services to agriculture (not elsewhere classified)	\$0.50
66300	Services to air transport	\$0.50
75190	Services to finance and investment (not elsewhere classified)	\$0.30
03030	Services to forestry (excluding tree cutting and felling)	\$1.72
75200	Services to insurance	\$0.30
24130	Services to printing	\$0.46

Classification unit number	Classification unit	Levy rate per \$100 of earnings
66190	Services to road transport (not elsewhere classified)	\$0.53
92590	Services to the arts (not elsewhere classified)	\$0.23
66490	Services to transport (not elsewhere classified)	\$0.53
66290	Services to water transport (not elsewhere classified)	\$1.47
37020	Sewage and drainage services	\$0.36
02120	Shearing services	\$0.50
01230	Sheep and beef cattle farming	\$0.50
01240	Sheep farming	\$0.50
29220	Sheet metal furniture manufacturing	\$0.63
27590	Sheet metal product manufacturing (not elsewhere classified)	\$0.46

Classification unit number	Classification unit	Levy rate per \$100 of earnings
04191	Shellfish and paua fishing (not from cultivated beds)	\$1.72
28210	Shipbuilding (all vessels over 50 tonnes displacement)	\$0.87
66291	Shipping agency services (excluding handling of goods)	\$0.23
61220	Short distance bus transport (including tramway)	\$0.50
13170	Silver ore mining	\$1.01
42100	Site preparation and heavy plant hiring (with operators)	\$0.56
22430	Sleepwear, underwear, and infant clothing manufacturing	\$0.63
53230	Smash repairing	\$0.66
25450	Soap and other detergent manufacturing	\$0.46
21810	Soft drink, cordial, and syrup manufacturing	\$0.29

Classification unit number	Classification unit	Levy rate per \$100 of earnings
23320	Solid paperboard container manufacturing	\$0.29
92510	Sound recording studios	\$0.23
84240	Special school education	\$0.22
51290	Specialised food retailing (not elsewhere classified)	\$0.43
86220	Specialist medical services	\$0.20
02192	Sphagnum moss processing	\$0.50
21840	Spirit manufacturing	\$0.29
52410	Sport and camping equipment retailing	\$0.26
93196	Sporting and recreational equine activities (not elsewhere classified)	\$0.58
93192	Sports and services to sports—boating or yachting	\$0.58

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93174	Sports and services to sports—community cricket	\$0.58
93170	Sports and services to sports—community rugby	\$0.58
93171	Sports and services to sports—community rugby league	\$0.58
93193	Sports and services to sports—cycling	\$0.58
93195	Sports and services to sports—golf	\$0.58
93197	Sports and services to sports—motor cycling	\$0.58
93198	Sports and services to sports—motor racing	\$0.58
93199	Sports and services to sports—netball	\$0.58
93194	Sports and services to sports—professional cricket	\$0.58
93180	Sports and services to sports—professional rugby	\$0.58

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93181	Sports and services to sports—professional rugby league	\$0.58
93182	Sports and services to sports—snow skiing	\$0.58
93184	Sports and services to sports—softball or baseball	\$0.58
93185	Sports and services to sports—squash or badminton	\$0.58
93186	Sports and services to sports—swimming	\$0.58
93187	Sports and services to sports—tennis	\$0.58
93188	Sports and services to sports—water skiing	\$0.58
93190	Sports and services to sports (not elsewhere classified)—community	\$0.58
93175	Sports and services to sports (not elsewhere classified)—professional	\$0.58

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93120	Sports grounds and facilities (not elsewhere classified)	\$0.58
27620	Spring and wire product manufacturing	\$0.63
04140	Squid jigging (including processing on board)	\$1.72
27130	Steel pipe and tube manufacturing	\$0.46
66210	Stevedoring	\$1.47
26401	Stone cutting, dressing, polishing, or shaping	\$0.63
01160	Stone fruit growing	\$0.50
67090	Storage (not elsewhere classified)	\$0.50
96341	Street cleaning services	\$0.32
27490	Structural metal product manufacturing (not elsewhere classified)	\$1.12

Classification unit number	Classification unit	Levy rate per \$100 of earnings
42240	Structural steel erection services	\$0.77
27410	Structural steel fabricating	\$1.12
21710	Sugar manufacturing	\$0.46
74120	Superannuation funds	\$0.30
51100	Supermarket and grocery stores	\$0.43
27640	Surface coating and finishing	\$0.63
86111	Surgical hospital—day surgery	\$0.48
78220	Surveying services	\$0.38
22120	Synthetic fibre textile manufacturing	\$1.12
25330	Synthetic resin manufacturing	\$0.63
51250	Takeaway food retailing	\$0.37
61230	Taxi and other road passenger transport	\$0.50

Classification unit number	Classification unit	Levy rate per \$100 of earnings
61231	Taxi organisations (excluding those that provide taxi services)	\$0.38
78290	Technical services (not elsewhere classified)	\$0.38
42321	Telecommunication line construction and maintenance (within buildings)	\$0.33
71200	Telecommunication services	\$0.60
28420	Telecommunication, broadcasting, and transceiving equipment manufacturing	\$0.29
91220	Television services	\$0.23
26351	Terrazzo products	\$0.63
22150	Textile finishing	\$1.12
22220	Textile floor covering manufacturing	\$1.12
22290	Textile product manufacturing (not elsewhere classified)	\$1.12

Classification unit number	Classification unit	Levy rate per \$100 of earnings
47210	Textile product wholesaling	\$0.30
42430	Tiling and carpeting services	\$0.77
23130	Timber resawing and dressing	\$0.63
45310	Timber wholesaling	\$0.46
01691	Tobacco and hops growing	\$0.50
21900	Tobacco product manufacturing	\$0.29
47180	Tobacco product wholesaling	\$0.30
52420	Toy and game retailing	\$0.26
29420	Toy and sporting goods manufacturing	\$0.46
47930	Toy and sporting goods wholesaling	\$0.30
53130	Trailer and caravan dealing	\$0.36
65090	Transport (not elsewhere classified)	\$0.53

Classification unit number	Classification unit	Levy rate per \$100 of earnings
28290	Transport equipment manufacturing (not elsewhere classified)	\$0.87
66410	Travel agency services	\$0.23
53240	Tyre retailing	\$0.66
84310	University education	\$0.22
41221	Utility network construction and maintenance services	\$0.56
01130	Vegetable growing	\$0.50
86400	Veterinary services	\$0.38
95110	Video hire outlets	\$0.32
96340	Waste collection and disposal services	\$0.32
52550	Watch and jewellery retailing	\$0.26
37010	Water supply	\$0.36
66220	Water transport terminals	\$1.47
47990	Wholesaling (not elsewhere classified)	\$0.30

Classification unit number	Classification unit	Levy rate per \$100 of earnings
47991	Wholesaling, all products (excluding storage and handling of goods)	\$0.23
21830	Wine manufacturing	\$0.29
22420	Women's and girls' wear manufacturing	\$0.63
23120	Wood chipping	\$0.63
23290	Wood product manufacturing (not elsewhere classified)	\$0.63
29210	Wooden furniture and upholstered seat manufacturing	\$0.46
23230	Wooden structural component manufacturing	\$0.63
22110	Wool scouring	\$0.87
45110	Wool storage and classing	\$0.50
22140	Wool textile manufacturing	\$1.12
45111	Wool wholesaling	\$0.30
22141	Woollen yarns manufacturing	\$1.12
92310	Zoological and botanic gardens	\$0.38

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 2007, replace the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2006.

The main differences between these regulations and the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2006 are as follows:

- the maximum amount of earnings on which a residual claims levy is payable increases from \$94,226 per annum to \$96,619 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 \$18,720 to \$19,760 for those aged 18 or over on the last day of the 2006/07 tax year or any later tax year, and from \$14,976 to \$15,808 for those under 18 on the last day of the 2006/07 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 \$40.

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

Reprinted as at
1 April 2008

**Injury Prevention, Rehabilitation,
and Compensation (Residual Claims
Levy) Regulations 2007**

if the amount does not exceed \$40. 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 \$40.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 22 March 2007.

Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2008

(SR 2008/41)

Anand Satyanand, Governor-General

Order in Council

At Wellington this 25th day of February 2008

Present:

His Excellency the Governor-General in Council

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.

Regulations

1 Title

These regulations are the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2008.

2 Commencement

These regulations come into force on 1 April 2008.

12 Revocation and saving

(1) *Amendment incorporated in the principal regulations.*

(2) Despite subclause (1), the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2007 continue to apply in respect of the period commencing on 1 April 2007 and ending with the close of 31 March 2008 as if they had not been revoked.

Reprinted as at
1 April 2008

**Injury Prevention, Rehabilitation,
and Compensation (Residual Claims
Levy) Regulations 2007**

Rebecca Kitteridge,
for Clerk of the Executive Council.

Date of notification in *Gazette*: 28 February 2008.

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Notes**1 General**

This is an eprint of the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2007. It incorporates all the amendments to the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2007 as at 1 April 2008. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 3 September 2007. Relevant provisions of any amending enactments that contain transitional, savings, or application provisions are also included, after the Principal enactment, in chronological order.

2 About this eprint

This eprint has not been officialised. For more information about officialisation, please see "Making online legislation official" under "Status of legislation on this site" in the About section of this website.

**3 List of amendments incorporated in this eprint
(most recent first)**

Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2008 (SR 2008/41): regulation 12(1)
