

**Reprint
as at 1 April 2009**



**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

Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2008: revoked, on 1 April 2009, by regulation 12(1) of the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2009 (SR 2009/18).

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 (Residual Claims Levy) Regulations 2008.
- 2 Commencement**
These regulations come into force on 1 April 2008.
- 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 2008 and ending with the close of 31 March 2009; 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 2007/08 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 2007/08 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 2007/08 tax year or any later tax year) on which an employer or a self-employed person must pay a residual claims levy is \$99,817.
- (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) \$21,320, for a person who is aged 18 or over on the last day of the tax year; or
 - (ii) \$17,056, 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 2007 (SR 2007/72) are revoked.
- (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.

**Schedule
Classifications and levies**

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Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
57100	Accommodation	0.45
78420	Accounting services	0.27
25491	Adhesive manufacturing	0.56
78693	Administrative services (not elsewhere classified)	0.48
84400	Adult, community, and other education (not elsewhere classified)	0.26
78510	Advertising services	0.27
86130	Aged care residential services	0.65
46110	Agricultural and construction machinery wholesaling	0.43
28610	Agricultural machinery and equipment manufacturing	0.81
45190	Agricultural product wholesaling (not elsewhere classified)	0.35
02190	Agriculture and fishing support services (not elsewhere classified)	0.63
42330	Air conditioning and heating services	0.40
64050	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, and 106	0.62
64040	Air operations under Civil Aviation Rules Part 133 or 135	0.62
02130	Air operations under Civil Aviation Rules Part 137	2.33
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	0.62

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
28240	Aircraft manufacturing and repair services	0.35
66300	Airport operations and air transport support services (not elsewhere classified)	0.62
86390	Allied health services (not elsewhere classified)	0.23
27210	Alumina production	5.31
27310	Aluminium rolling, drawing, and extruding	0.56
27220	Aluminium smelting	5.31
86330	Ambulance services	0.23
93400	Amusement and other recreation activities (not elsewhere classified)	0.48
93300	Amusement parks and centres operation	0.75
52520	Antique and used goods retailing	0.54
01150	Apple and pear growing	0.63
27420	Architectural aluminium product manufacturing	0.56
78210	Architectural services	0.27
84600	Arts education	0.26
53230	Automotive body, paint, and interior repair and maintenance	0.84
28130	Automotive electrical components manufacturing	1.15
53220	Automotive electrical services	0.43
53290	Automotive repair and maintenance (not elsewhere classified)	0.43
75190	Auxiliary finance and investment services (not elsewhere classified)	0.35
75200	Auxiliary insurance services	0.35

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
21640	Bakery product manufacturing (non-factory based)	0.54
73210	Banking	0.35
25490	Basic chemical product manufacturing (not elsewhere classified)	0.56
25350	Basic inorganic chemical manufacturing	0.35
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	5.31
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	0.56
25340	Basic organic chemical manufacturing	0.81
25360	Basic polymer manufacturing (not elsewhere classified)	0.81
01250	Beef cattle farming	0.63
01593	Beekeeping	0.63
21820	Beer manufacturing	0.35
01192	Berry fruit growing	0.63
21630	Biscuit manufacturing (factory-based)	0.56
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	1.15
27692	Boiler, tank, and other heavy gauge metal container manufacturing	0.81
47940	Book and magazine wholesaling	0.35
24230	Book publishing	0.27
21610	Bread manufacturing (factory-based)	0.56
42220	Bricklaying services	1.02

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
95300	Brothel-keeping, massage parlour, and prostitution services	0.38
42592	Building completion services—all trades subcontracted	0.48
42342	Building installation services (not elsewhere classified)	0.35
73220	Building society operation	0.35
96210	Business and professional association services	0.27
91230	Cable and other subscription programming	0.27
57300	Cafes and restaurants	0.45
21620	Cake and pastry manufacturing (factory-based)	0.81
78692	Call centre operation	0.48
53110	Car retailing (including associated vehicle servicing)	0.43
46210	Car wholesaling	0.43
42420	Carpentry services	1.02
93220	Casino operation	0.45
51270	Catering services	0.45
26310	Cement and lime manufacturing	0.81
73100	Central banking	0.35
81110	Central government administration (not elsewhere classified)	0.48
26290	Ceramic product manufacturing (not elsewhere classified)	0.56
45120	Cereal grain wholesaling	0.35

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
21520	Cereal, pasta, and baking-mix manufacturing	0.81
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	0.56
87100	Child care services	0.34
86360	Chiropractic and osteopathic services	0.23
21900	Cigarette and tobacco product manufacturing	0.35
01191	Citrus fruit growing	0.63
26210	Clay brick manufacturing	0.56
25450	Cleaning compound manufacturing	0.56
78660	Cleaning services and facilities management (not elsewhere classified)	0.70
52620	Clothing and footwear repair	0.54
47220	Clothing and footwear wholesaling	0.35
22420	Clothing manufacturing	0.81
52210	Clothing retailing	0.31
57400	Clubs (hospitality)	0.45
11010	Coal mining	1.35
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	1.99
63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	1.99
84230	Combined primary and secondary education	0.26
46220	Commercial vehicle wholesaling	0.43

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
28420	Communications equipment manufacturing	0.35
96291	Community-based, multi-functional activities (not elsewhere classified)	0.56
86340	Community health centre operation	0.23
52341	Computer and computer peripherals retailing	0.31
46130	Computer and computer peripherals wholesaling	0.35
28410	Computer and electronic office equipment manufacturing	0.35
78340	Computer systems design and related services	0.27
26350	Concrete product manufacturing	0.81
42210	Concreting services	1.02
21720	Confectionery manufacturing	0.81
14190	Construction material mining (not elsewhere classified)	1.35
42590	Construction services (not elsewhere classified)	1.02
23390	Converted paper product manufacturing (not elsewhere classified)	0.35
27230	Copper, silver, lead, and zinc smelting and refining	5.31
78560	Corporate head office management services	0.27
96320	Correctional and detention services	0.88
23330	Corrugated paperboard and paperboard container manufacturing	0.35
25460	Cosmetic and toiletry preparation manufacturing	0.56
71120	Courier pick-up and delivery services	0.93

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
52591	Craft and gift retailing (not elsewhere classified)	0.31
92420	Creative artists, musicians, writers, and performers	0.27
78691	Credit reporting and debt collection services	0.48
73230	Credit union operation	0.35
01690	Crop growing (not elsewhere classified)	0.63
21130	Cured meat and smallgoods manufacturing	1.15
66440	Customs and shipping agency services (excluding handling of goods)	0.27
22210	Cut and sewn textile product manufacturing	0.81
01300	Dairy cattle farming	0.63
47130	Dairy produce wholesaling	0.35
78310	Data processing and web-hosting services	0.27
01530	Deer farming	0.63
82000	Defence	0.73
86230	Dental services	0.23
52100	Department stores	0.31
73290	Depository financial intermediation (not elsewhere classified)	0.35
95270	Diet and weight-reduction centre operation	0.38
24233	Directory and mailing-list publishing	0.27
78630	Document preparation services	0.27
93112	Dog racing activities	0.75

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Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
28510	Domestic appliance manufacturing (not elsewhere classified)	0.35
52610	Domestic appliance repair and maintenance	0.54
84700	Educational support services	0.27
28520	Electric cable and wire manufacturing	0.35
28540	Electric lighting equipment manufacturing	0.35
52342	Electrical and electronic goods retailing (not elsewhere classified)	0.31
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	0.35
28590	Electrical equipment manufacturing (not elsewhere classified)	0.35
42320	Electrical services (including telecommunication services within buildings)	0.40
52340	Electrical, electronic, and gas appliance retailing	0.31
36130	Electricity generation (not elsewhere classified)	1.36
36101	Electricity line-system operation	1.36
36103	Electricity line-system operation (excluding maintenance and construction)	1.36
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	0.27
28490	Electronic equipment manufacturing (not elsewhere classified)	0.35
78320	Electronic information storage services	0.27
78610	Employment placement and recruitment services (no on-hired staff)	0.54

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
78230	Engineering design and engineering consulting services	0.27
52350	Entertainment media retailing	0.31
25410	Explosives manufacturing	0.56
27690	Fabricated metal product manufacturing (not elsewhere classified)	0.81
25310	Fertiliser manufacturing	0.81
75110	Financial asset broking services	0.35
73400	Financial asset investing	0.35
42341	Fire and security alarm installation services	0.40
96330	Fire protection and other emergency services (except police and ambulance services)	1.37
52592	Firewood, coal, and coke retailing	0.54
47140	Fish and seafood wholesaling	0.84
04130	Fish trawling, seining, and netting (including processing on board)	2.33
04190	Fishing (not elsewhere classified)	2.33
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	0.35
52320	Floor covering retailing	0.54
01120	Floriculture production	0.63
52540	Flower retailing	0.54
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	0.35

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
46190	Food and other specialised industrial machinery and equipment wholesaling	0.35
21790	Food product manufacturing (not elsewhere classified)	0.56
22500	Footwear manufacturing	0.81
52220	Footwear retailing	0.31
81300	Foreign government representation	0.48
03021	Forest product and moss gathering and processing	0.63
03010	Forestry	3.21
03030	Forestry support services (excluding tree cutting and felling)	2.33
36110	Fossil fuel electricity generation	1.36
91220	Free-to-air television broadcasting	0.27
66420	Freight forwarding services	0.67
51210	Fresh meat, fish, and poultry retailing	0.84
01190	Fruit and tree nut growing (not elsewhere classified)	0.63
21300	Fruit and vegetable processing	0.81
51220	Fruit and vegetable retailing	0.54
47150	Fruit and vegetable wholesaling	0.35
95240	Funeral, crematorium, and cemetery services	0.38
47320	Furniture and floor coverings wholesaling	0.35
29290	Furniture manufacturing (not elsewhere classified)	0.56
52310	Furniture retailing	0.54

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
93290	Gambling activities (not elsewhere classified)	0.27
52530	Garden supplies retailing	0.54
95250	Gardening and turf management services	0.70
36200	Gas supply	0.43
74220	General insurance	0.35
86210	General practice medical services	0.23
26100	Glass and glass product manufacturing	0.56
42450	Glazing services	1.02
13140	Gold ore mining	1.35
95190	Goods and equipment rental and hiring (not elsewhere classified)	0.38
01210	Grain growing	0.63
21510	Grain mill product manufacturing	0.81
67010	Grain storage services	0.62
01220	Grain and sheep or grain and beef cattle farming	0.63
01140	Grape growing	0.63
14110	Gravel and sand quarrying	1.35
47191	Grocery wholesaling—multiple product ranges	0.35
47190	Grocery wholesaling (not elsewhere classified)	0.35
95260	Hairdressing and beauty services	0.38
52330	Hardware and building supplies retailing	0.54
45390	Hardware goods wholesaling (not elsewhere classified)	0.35

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
93130	Health and fitness centres and gymnasias operation	0.75
86391	Health care services (not elsewhere classified)	0.23
74210	Health insurance	0.35
41220	Heavy and civil engineering construction (not elsewhere classified)	0.70
77430	Heavy machinery and scaffolding rental and hiring	0.84
84310	Higher education (undergraduate and postgraduate courses)	0.26
42101	Hire of construction machinery and cranes with operator	0.84
77301	Holder investor farms and livestock	0.48
93111	Horse and dog racing administration and track operation	0.75
01520	Horse farming and horse agistment	0.75
93113	Horse racing activities—harness racing	0.75
93115	Horse racing activities—harness racing—drivers	0.75
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	0.75
93114	Horse racing activities—thoroughbred racing—jockeys	0.75
86110	Hospitals (except psychiatric hospitals)	0.61
41110	House construction	1.02
52331	Houseware retailing	0.54
25430	Human pharmaceutical and medicinal product manufacturing	0.56

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
02200	Hunting and trapping	2.33
36120	Hydroelectricity generation	1.36
21220	Ice cream manufacturing	0.56
45230	Industrial and agricultural chemical product wholesaling	0.35
25320	Industrial gas manufacturing	0.35
92110	Information services (not elsewhere classified)	0.48
63030	Inland water transport (except passenger only)	1.99
96290	Interest group services (not elsewhere classified)	0.27
24232	Internet publishing and broadcasting	0.27
71240	Internet service providers and web search portals	0.77
61210	Interurban and rural bus transport	0.62
78640	Investigation and security services	0.48
27120	Iron and steel casting	1.50
27121	Iron and steel forging	1.50
13110	Iron ore mining	1.35
27110	Iron smelting and steel manufacturing	0.56
29410	Jewellery and silverware manufacturing	0.35
47920	Jewellery and watch wholesaling	0.35
81200	Justice	0.48
47390	Kitchenware and diningware wholesaling	0.35
01170	Kiwifruit growing	0.63
22390	Knitted product manufacturing	0.81

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
96220	Labour association services	0.27
86131	Labour supply services (nursing, medical, and dental)	0.23
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	0.54
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)	1.02
78620	Labour supply services (on-hired staff—office workers only)	0.27
41222	Land development and subdivision	0.70
42510	Landscape construction services	0.70
95210	Laundry and dry-cleaning services	0.88
22620	Leather and leather substitute goods manufacturing	0.81
22611	Leather tanning, fellmongery, and fur dressing	1.15
78410	Legal services	0.27
92100	Libraries and archives	0.27
74110	Life insurance	0.35
28650	Lifting and material-handling equipment manufacturing	0.35
04150	Line fishing (including processing on board)	2.33
47170	Liquor and tobacco product wholesaling	0.35
51230	Liquor retailing	0.54
01590	Livestock farming (not elsewhere classified)	0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
81130	Local government administration (not elsewhere classified)	0.70
23110	Log sawmilling	0.81
03020	Logging	3.21
93210	Lottery operation	0.27
28640	Machine tool and parts manufacturing	0.35
28690	Machinery and equipment manufacturing (not elsewhere classified)	0.81
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	0.81
24221	Magazine and other periodical publishing	0.27
78550	Management advice and related consulting services	0.27
52230	Manchester and textile goods retailing (not elsewhere classified)	0.31
29490	Manufacturing (not elsewhere classified)	0.56
52450	Marine equipment retailing	0.43
78530	Market research and statistical services	0.27
29230	Mattress manufacturing	0.56
21111	Meat and food inspection services	0.48
21110	Meat processing	1.15
47110	Meat, poultry, and smallgoods wholesaling	0.84
28320	Medical and surgical equipment and prosthetics manufacturing	0.35
45220	Metal and mineral wholesaling	0.81

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
27510	Metal container manufacturing (not elsewhere classified)	0.56
29220	Metal furniture manufacturing	0.81
13190	Metal ore mining (not elsewhere classified)	1.35
27430	Metal roof and guttering manufacturing (except aluminium)	0.56
86132	Midwifery services	0.23
21210	Milk and cream processing	0.56
15130	Mineral exploration	1.35
13150	Mineral sand mining	1.35
28620	Mining and construction machinery manufacturing	0.81
14200	Mining and quarrying (not elsewhere classified)	1.35
15200	Mining support services (not elsewhere classified)	0.70
91120	Motion picture and video distribution	0.27
91110	Motion picture and video production	0.27
91130	Motion picture exhibition	0.27
53120	Motor cycle retailing (including associated vehicle servicing)	0.43
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	0.38
28120	Motor vehicle body and trailer manufacturing	0.81
46240	Motor vehicle dismantling and used-part wholesaling	0.84
28110	Motor vehicle manufacturing	1.15

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
46230	Motor vehicle new-part wholesaling	0.43
28190	Motor vehicle parts manufacturing (not elsewhere classified)	1.15
53140	Motor vehicle parts retailing	0.43
92200	Museum operation	0.27
01692	Mushroom growing	0.63
92510	Music and other sound recording activities (not elsewhere classified)	0.27
24234	Music publishing	0.27
25590	Natural rubber product manufacturing	0.56
22140	Natural textile manufacturing	1.50
92390	Nature reserve and conservation park operation	0.48
52430	Newspaper and book retailing	0.31
24211	Newspaper publishing	0.27
52595	Non-store retailing	0.31
73300	Non-depository financing	0.35
27330	Non-ferrous metal casting and forging	0.56
77300	Non-financial assets leasing and investment	0.48
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	0.81
41130	Non-residential building construction	1.02
77120	Non-residential property operators and developers (excluding construction)	0.48
01110	Nursery production	0.63

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
27630	Nut, bolt, screw, and rivet manufacturing	0.81
78540	Office administrative services	0.27
04210	Offshore aquaculture	0.63
21400	Oil and fat manufacturing	0.56
12000	Oil and gas extraction	0.35
01180	Olive growing	0.63
36102	On-selling electricity and electricity market operation	1.36
04220	Onshore aquaculture	0.63
86320	Optometry and optical dispensing	0.23
78670	Packaging services	0.38
25420	Paint and coatings manufacturing	0.56
42440	Painting and decorating services	1.02
23340	Paper bag and sack manufacturing	0.35
47950	Paper product wholesaling	0.35
24110	Paper stationery manufacturing	0.35
66110	Parking services	0.38
87292	Parole or probationary services	0.48
77410	Passenger car and minibus rental and hiring	0.38
86310	Pathology and diagnostic imaging services	0.23
92410	Performing arts operation	0.27
92520	Performing arts venue operation	0.27

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
52560	Personal accessories retailing (not elsewhere classified)	0.54
95290	Personal services (not elsewhere classified)	0.38
78650	Pest control services, except agricultural and forestry	0.63
25440	Pesticide manufacturing	0.56
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.81
15110	Petroleum and natural gas exploration	0.81
53210	Petroleum fuel retailing (including associated vehicle servicing)	0.43
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.56
25100	Petroleum refining and petroleum fuel manufacturing	0.35
47960	Pharmaceutical and toiletry goods wholesaling	0.35
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	0.31
95220	Photographic film processing	0.31
28310	Photographic, optical, and ophthalmic equipment manufacturing	0.35
86350	Physiotherapy services	0.23
01510	Pig farming	0.63
65010	Pipeline transport	0.35
26320	Plaster and gypsum product manufacturing	0.81
42410	Plastering and ceiling services	1.02

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
45391	Plumbing goods wholesaling	0.35
42310	Plumbing services	0.70
96310	Police services	0.88
25630	Polymer film and sheet packaging material manufacturing	0.56
25650	Polymer foam product manufacturing	0.56
25661	Polymer product manufacturing (not elsewhere classified)	0.56
66230	Port and water transport terminal and marina operations	1.99
71110	Postal services	0.93
91111	Post-production services and other motion picture and video activities (not elsewhere classified)	0.27
21795	Potato crisps and corn crisps manufacturing	0.56
01420	Poultry farming (eggs)	0.63
01410	Poultry farming (meat)	0.63
21120	Poultry processing	1.15
04120	Prawn fishing	2.33
29110	Prefabricated metal building manufacturing	0.81
29190	Prefabricated wooden building manufacturing	0.81
21740	Prepared animal and bird feed manufacturing	0.56
84100	Preschool education	0.34
84210	Primary education	0.26
24120	Printing	0.56

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
24130	Printing support services	0.56
97000	Private households employing staff	0.38
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.35
46120	Professional and scientific goods wholesaling	0.35
95230	Professional photographic services	0.27
78291	Professional, scientific, and technical services (not elsewhere classified)	0.48
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.61
96360	Public order and safety services (not elsewhere classified)	0.48
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	0.27
57200	Pubs, taverns, and bars	0.45
23310	Pulp, paper, and paperboard manufacturing	0.81
28660	Pump and compressor manufacturing	0.35
91210	Radio broadcasting	0.27
62000	Rail freight transport	1.99
62100	Rail passenger transport	1.99
28230	Railway rolling stock manufacturing and repair services	0.81
26330	Ready-mixed concrete manufacturing	0.81
77200	Real estate services	0.27
23220	Reconstituted wood product manufacturing	0.81

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	0.48
96100	Religious organisations and services	0.38
52690	Repair and maintenance (not elsewhere classified)	0.54
24300	Reproduction of recorded media	0.35
41120	Residential building construction (not elsewhere classified)	1.02
87220	Residential care services (not elsewhere classified)	0.65
77110	Residential property operators and developers (excluding construction)	0.48
87222	Residential refuge operation	0.23
52597	Retail commission-based buying and/or selling	0.48
71111	Retail postal services	0.31
87211	Retirement village operation (with rest home or hospital facilities)	0.65
87210	Retirement village operation (without rest home or hospital facilities)	0.65
25610	Rigid and semi-rigid polymer product manufacturing	0.56
41210	Road and bridge construction	0.70
61100	Road freight transport	0.67
04110	Rock lobster and crab fishing or potting	2.33
42230	Roofing services	1.02
22230	Rope, cordage, and twine manufacturing	1.15
23391	Sanitary paper product manufacturing	0.35

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
66500	Scenic and sightseeing transport (excluding aviation)	1.99
78100	Scientific research services	0.48
78290	Scientific testing and analysis services	0.48
21730	Seafood processing (other than on board vessels)	0.81
84220	Secondary education	0.26
37020	Sewerage and drainage services	0.43
02120	Shearing services	0.63
01240	Sheep farming	0.63
01230	Sheep and beef cattle farming	0.63
27590	Sheet metal product manufacturing (except metal structural and container products)	0.56
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	1.15
13170	Silver, lead, and zinc ore mining	1.35
42100	Site preparation services	0.70
87290	Social assistance services (not elsewhere classified)	0.23
21810	Soft drink, cordial, and syrup manufacturing	0.35
24235	Software publishing	0.35
96350	Solid waste collection services	0.38
84240	Special-school education	0.26
78520	Specialised design services (not elsewhere classified)	0.27

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
51290	Specialised food retailing (not elsewhere classified)	0.54
86220	Specialist medical services	0.23
21840	Spirit manufacturing	0.35
52410	Sport and camping equipment retailing	0.31
93192	Sport and physical recreation—boating or yachting	0.75
93174	Sport and physical recreation—community cricket	0.75
93170	Sport and physical recreation—community rugby	0.75
93171	Sport and physical recreation—community rugby league	0.75
93193	Sport and physical recreation—cycling	0.75
93195	Sport and physical recreation—golf	0.75
93197	Sport and physical recreation—motor cycling	0.75
93198	Sport and physical recreation—motor racing	0.75
93199	Sport and physical recreation—netball	0.75
93194	Sport and physical recreation—professional cricket	0.75
93180	Sport and physical recreation—professional rugby	0.75
93181	Sport and physical recreation—professional rugby league	0.75
93175	Sport and physical recreation—professional sport (not elsewhere classified)	0.75
93182	Sport and physical recreation—snow skiing	0.75
93184	Sport and physical recreation—softball or baseball	0.75

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
93185	Sport and physical recreation—squash or badminton	0.75
93186	Sport and physical recreation—swimming	0.75
93187	Sport and physical recreation—tennis	0.75
93188	Sport and physical recreation—water skiing	0.75
93190	Sport and physical recreation (not elsewhere classified)—community	0.75
93196	Sporting and recreational equine activities (not elsewhere classified)	0.75
84500	Sports and physical recreation instruction	0.75
93120	Sports and physical recreation venues, grounds, and facilities operation	0.75
27620	Spring and wire product manufacturing	0.81
52460	Stationery goods retailing	0.31
27130	Steel pipe and tube manufacturing	0.56
66210	Stevedoring services	1.99
01160	Stone fruit growing	0.63
52590	Store-based retailing (not elsewhere classified)	0.54
27490	Structural metal product manufacturing (not elsewhere classified)	1.50
42240	Structural steel erection services	1.02
27410	Structural steel fabricating	1.50
21710	Sugar manufacturing	0.56
74120	Superannuation funds	0.35
51100	Supermarket and grocery stores	0.54

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
27640	Surface coating and finishing	0.81
78220	Surveying and mapping services	0.48
25330	Synthetic resin and synthetic rubber manufacturing	0.81
22120	Synthetic textile manufacturing	1.50
51250	Takeaway food services	0.45
61230	Taxi and road transport (not elsewhere classified)	0.62
61231	Taxi organisations (excluding those that provide taxi services)	0.48
84320	Technical and vocational education and training	0.26
46160	Telecommunication goods wholesaling	0.35
71230	Telecommunications services (not elsewhere classified)	0.77
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	1.50
22220	Textile floor covering manufacturing	1.50
47210	Textile product wholesaling	0.35
42430	Tiling and carpeting services	1.02
23130	Timber resawing and dressing	0.81
45310	Timber wholesaling	0.56
52420	Toy and game retailing	0.31
47930	Toy and sporting goods wholesaling	0.35
29420	Toy, sporting, and recreational product manufacturing	0.56

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
53130	Trailer and motor vehicle retailing (not elsewhere classified)	0.43
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	0.43
65090	Transport (not elsewhere classified)	0.67
28290	Transport equipment manufacturing (not elsewhere classified)	1.15
66190	Transport support services (not elsewhere classified)	0.67
66410	Travel agency and tour arrangement services	0.27
01111	Turf growing	0.63
25510	Tyre manufacturing	1.50
53240	Tyre retailing	0.84
61220	Urban bus transport	0.62
41221	Utility network construction and maintenance services	0.70
01130	Vegetable growing	0.63
23210	Veneer and plywood manufacturing	0.81
25431	Veterinary pharmaceutical and medicinal product manufacturing	0.56
86400	Veterinary services	0.48
95110	Video and other electronic media rental and hiring	0.38
67090	Warehousing and storage services (not elsewhere classified)	0.62
96380	Waste collection services (not elsewhere classified)	0.38

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
96370	Waste remediation and materials recovery services	1.02
96340	Waste treatment and disposal services	0.38
52550	Watch and jewellery retailing	0.31
63031	Water passenger transport (river, lake, or harbour)	1.99
37010	Water supply	0.43
66290	Water transport support services (not elsewhere classified)	1.99
28511	Whiteware appliance manufacturing	0.35
47991	Wholesaling—commission-based or excluding storage and handling of goods	0.27
47990	Wholesaling (not elsewhere classified)	0.35
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	0.35
71200	Wired telecommunications network operation	0.77
71210	Wireless telecommunications network operation (not elsewhere classified)	0.77
23120	Wood chipping	0.81
23290	Wood product manufacturing (not elsewhere classified)	0.81
29210	Wooden furniture and upholstered seat manufacturing	0.56
23230	Wooden structural fittings and components manufacturing	0.81
22110	Wool scouring	1.15
45111	Wool wholesaling	0.35
92310	Zoological and botanic gardens operation	0.48

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

Reprinted as at
1 April 2009

Rebecca Kitteridge,
for Clerk of the Executive Council.

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

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Notes

1 *General*

This is a reprint of the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) 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 (Residual Claims Levy) Regulations 2009 (SR 2009/18): regulation 12(1)
