Reprint

as at 1 April 2007

Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006

(SR 2006/61)

Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006: revoked, on 1 April 2007, by regulation 51(1) of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Preamble

At Wellington this 20th day of March 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

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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.

The Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006 are administered by the Department of Labour.

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1 Title

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

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and Compensation (Employer Levy)	Reprinted as at
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2 Commencement

r 2

These regulations come into force on 1 April 2006.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

3 Interpretation

In these regulations, unless the context otherwise requires,— Act means the Injury Prevention, Rehabilitation, and Compensation Act 2001

approved auditor means a person approved by the chief executive under regulation 9(1) or regulation 33(1) to conduct an audit for the purposes of Part 2 or Part 3, as the case may be

chief executive means the chief executive of the Corporation **classified** means classified for the purpose of section 170 of the Act

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

downward adjustment means a downward adjustment to the employer levy payable by an employer

downward audit, in relation to an employer, means an audit of the employer's safety management practices conducted on the basis described in regulation 12 or regulation 22

downward audit tool means an audit tool approved by the Minister under section 175(2) of the Act as a basis for determining whether to make a downward adjustment

employer levy means the levy payable by an employer under section 168 of the Act

upward adjustment means an upward adjustment to the employer levy payable by an employer

upward audit, in relation to an employer, means an audit of the employer's safety management practices conducted on the basis described in regulation 35

upward audit tool means an audit tool approved by the Minister under section 175(2) of the Act and specially designed for the purposes of section 180 of the Act.

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4 Period to which levy relates

- (1) There is prescribed for the purposes of these regulations the period comprising—
 - (a) the tax year commencing on 1 April 2006 and ending with the close of 31 March 2007; and
 - (b) any tax year commencing on or after 1 April 2007.
- (2) The employer levy relates to the period prescribed by subclause (1).

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Part 1

Employer levy

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

5 Employer levy

- (1) The employer levy relating to a tax year that is payable by an employer must be paid at the levy rate applying to the classification unit in which the employer is classified under these regulations.
- (2) The employer levy payable by an employer under subclause(1) is subject to any adjustments under Part 2 or Part 3.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

6 Levy rates

- (1) The levy rate for each classification unit is stated in Schedule 1.
- (2) Levy rates are expressed as dollars per \$100 of earnings.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

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7 Maximum employee earnings on which levy payable

The maximum amount of earnings on which the employer levy is payable by an employer in respect of any one employee in a tax year is \$96,619.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Part 2

Downward adjustments to employer levy based on employer's safety management practices

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Subpart 1—General provisions relating to downward adjustments to employer levy

8 Limits on entitlement to downward adjustments

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

9 Auditors

- (1) Audits for the purposes of this Part (other than audits for the purposes of regulation 13(2)) must be conducted by an auditor approved by the chief executive for the purpose.
- (2) The chief executive must not approve a person to conduct audits of employers' safety management practices for the purposes of these regulations unless satisfied that the person has the qualifications and experience to undertake the audits.

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10 Decisions made under this Part

The following decisions are decisions of the Corporation:

- (a) a decision about whether to make a downward adjustment:
- (b) a decision about which of the downward adjustments in regulation 11(2) applies:
- (c) a decision to discontinue or reduce a downward adjustment made after a further downward audit under regulation 18:
- (d) a decision about whether subpart 2 or subpart 3 of this Part applies to an employer:
- (e) a decision about whether to cancel or discontinue a downward adjustment under regulation 29, 30, or 31.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Subpart 2—Downward adjustments for all employers

11 Downward adjustments

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

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Part 2 r 12	Regulations 2006	1 April 2007

to a tertiary level, the standard required by the downward audit tool used.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

12 Basis of downward adjustments

- (1) A downward adjustment under this subpart is based on an audit of the employer's safety management practices conducted in accordance with a downward audit tool.
- (2) An auditor conducting a downward audit may, but is not obliged to, allow the employer concerned up to 30 days to improve those practices or aspects of them before finalising the auditor's report.
- (3) The 30-day period begins when the auditor notifies the employer of the practices or aspects that could be improved. These Regulations were revoked, as from 1 April 2007, by regulation 51(1) In-

Juese Regulations were revoked, as from 1 April 2007, by regulation 51(1) injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

13 Employer may apply for audit

- (1) An employer may apply to the Corporation for a downward audit under regulation 12(1) to see—
 - (a) whether the employer qualifies for a downward adjustment under this subpart; and
 - (b) if so, which of the downward adjustments in regulation 11(2) applies.
- (2) Every application by an employer under subclause (1) must be accompanied by a written notice, given by the employer or (in the case of a body corporate) an officer or employee of the employer, containing—
 - (a) a statement that the employer has conducted the employer's own audit of the employer's safety management practices, based on a downward audit tool; and
 - (b) a declaration that, in the light of the results of the employer's own audit, the employer (or officer or employee) believes that a downward audit by an approved auditor would meet the standard required by a downward audit tool.

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14 Determination of applications for audit

- (1) The chief executive must decide which employers who have made applications under regulation 13(1) will be audited.
- (2) In deciding, the chief executive may consider the declarations referred to in regulation 13(2)(b).
- (3) The chief executive must deal with applications in the order in which they are received.
- (4) Within 10 working days after receiving an application under regulation 13(1), the Corporation must—
 - (a) decide whether or not to accept it; and
 - (b) give written notice to the employer concerned of the Corporation's decision and the reasons for it.
- (5) For the purposes of this regulation, an application is to be treated as not having been received until the date on which the Corporation has received all the information it reasonably requires to enable it to consider the application.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

15 Restrictions on further applications for audits for downward adjustment

If a downward audit has previously been conducted on an application made by an employer under regulation 13(1), the employer concerned may not apply for another downward audit under that regulation for at least 12 months after being noti-fied—

- (a) whether that previous downward audit discloses that those practices meet the standard required by the downward audit tool used; and
- (b) whether that audit, if it meets the standard required by the downward audit tool used, meets the standard required to a primary, secondary, or tertiary level.

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16 Application of downward adjustments

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment (or that adjustment as modified by any reductions under regulation 18(2)) must be applied to the employer levy payable by the employer during the period—
 - (a) commencing on the first day of the month after the month in which the employer was notified of the decision; and
 - (b) ending on the earlier of—
 - (i) the day 24 months later:
 - (ii) the discontinuation of the adjustment under regulation 18(2).
- (2) If a downward adjustment under this subpart will cease to apply to an employer's employer levy on the expiration of a 24-month period, the Corporation must notify the employer of when the period will end.
- (3) The Corporation must comply with subclause (2)—
 - (a) not earlier than 3 months before the end of the period; and
 - (b) not later than 2 months before the end of the period.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

17 Administration of downward adjustments

If the Corporation decides to make a downward adjustment under this subpart after the employer has paid the employer levy for a period, the Corporation—

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

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1 Ápril 2007	Regulations 2006	Part 2 r 19

18 Corporation may require further audit in certain circumstances

(1) The Corporation may require an employer to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the employer's employer levy took effect,—

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Subpart 3—Downward adjustment for certain employers

19 Interpretation

In this subpart, unless the context otherwise requires, **appropriate experience** means not less than 12 months' experience (in the aggregate)

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Part 2 r 20	Regulations 2006	1 April 2007

health and safety procedures includes-

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

prescribed downward adjustment period has the meaning given to it by regulation 26(3)

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

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

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

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

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

20 Application of this subpart

This subpart applies to an employer if-

(a) either 1 of the following applies:

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- (i) the total liable earnings of the employer's employees are equal to or less than \$380,000 in any tax year; or
- (ii) the employer employs 10 or fewer full-time equivalent employees; and
- (b) the employer is classified in 1 of the classification units specified in Schedule 2; and
- (c) the Corporation is satisfied that the employer or the employer's responsible employee has a relevant industry health and safety management background; and
- (d) the employer allows a downward audit (which may include an on-site audit) to be conducted of the employer's safety management practices.

21 Downward adjustments

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

22 Basis of downward adjustments

- (1) A downward adjustment under this subpart is based on an audit of the employer's safety management practices conducted in accordance with a downward audit tool.
- (2) An auditor conducting a downward audit may, but is not obliged to, allow the employer up to 30 days to improve the employer's safety management practices, or aspects of them, before finalising the auditor's report.
- (3) The 30-day period begins when the auditor notifies the employer of the safety management practices that could be improved.

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Part 2 r 23	Regulations 2006	1 April 2007

23 Employer may apply for downward adjustment

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

24 Determination of applications for downward adjustment

- (1) The Corporation must deal with applications for downward adjustments under this subpart in the order in which they are received.
- (2) After receiving an application, the Corporation must—
 - (a) decide whether this subpart applies to the employer; and
 - (b) decide whether to make the downward adjustment.
- (3) The Corporation—
 - (a) may consider the declarations referred to in regulation 23(2) in making any decision under subclause (2); and
 - (b) must give the employer written notice of that decision and the reasons for it.

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1 Âpril 2007	Regulations 2006	Part 2 r 26

25 Audits

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

26 Application of downward adjustments

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment must be applied to the employer levy payable by the employer during the prescribed downward adjustment period.
- (2) Subclause (1) is subject to regulations 28, 29, and 30(2).
- (3) Prescribed downward adjustment period means the period comprising—
 - (a) the tax year in which the employer's application for the downward adjustment under this subpart was received (that is, the period commencing on 1 April and ending on 31 March in that tax year); and
 - (b) the next 2 tax years.

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Part 2 r 27	Regulations 2006	1 April 2007

27 Employer for whom downward adjustment is made must submit annual declaration

- (1) The Corporation must send to every employer for whom the Corporation has made a downward adjustment under this subpart a written notice that the employer is required to submit a declaration under subclause (3).
- (2) The written notice must be sent to the employer before each anniversary of the date of the employer's application for the downward adjustment.
- (3) The employer must, within 6 months of the date of the written notice, submit to the Corporation a declaration that, at the time the declaration is made,—
 - (a) this subpart continues to apply to the employer on the basis that the employer continues to meet the requirements in regulation 20(a) to (c); and
 - (b) the assessment that was included, in accordance with regulation 23(2)(c), in the employer's application for the downward adjustment continues to reflect the employer's safety management practices.
- (4) To avoid doubt, the requirement in subclause (3) applies only during the prescribed downward adjustment period.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

28 Consequences of failure to submit annual declaration

- (1) If an employer for whom the Corporation has made a downward adjustment under this subpart fails to submit a declaration required by regulation 27(3) within the time required by that subsection, the Corporation—
 - (a) may cancel the downward adjustment for the tax year in which the declaration was due; and
 - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was due.
- (2) If the downward adjustment is cancelled for a tax year under subclause (1)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).

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

29 Consequences if annual declaration discloses this subpart no longer applies to employer or employer's self-assessment no longer current

- (1) This regulation applies if a declaration submitted by an employer under regulation 27(3) discloses that—
 - (a) this subpart no longer applies to the employer on the basis that the employer no longer meets the requirements in regulation 20(a) to (c); or
 - (b) the assessment that was included, in accordance with regulation 23(2)(c), in the employer's application for the downward adjustment no longer reflects the employer's safety management practices.
- (2) The Corporation—
 - (a) may cancel the downward adjustment for the tax year in which the declaration was made; and
 - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was made.
- (3) If the downward adjustment is cancelled for a tax year under subclause (2)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).

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Part 2 r 30	Regulations 2006	1 April 2007

- (4) If the Corporation cancels the downward adjustment under subclause (2)(a) after the employer has paid the downward adjusted employer levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (5) If the Corporation cancels the downward adjustment under subclause (2)(a), or discontinues the downward adjustment under subclause (2)(b), before the employer has paid the downward adjusted employer levy for that tax year, the Corporation may adjust the amount of any instalments of the employer levy payable by the employer for that tax year.
- (6) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer.
- (7) If subclause (1)(a) applies, the employer may not make a new application for a downward adjustment until this subpart applies to the employer.
- (8) If subclause (1)(b) applies, the employer may make a new application for a downward adjustment (in which case the provisions of this subpart must be complied with again).
- (9) Subclause (8) is subject to regulation 31(2). These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

30 Corporation may require further audit in certain circumstances

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

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- (ii) the assessment that was included, in accordance with regulation 23(2)(c), in the employer's application for the downward adjustment does not reflect the employer's safety management practices; or
- (e) the ownership or control of the employer's business has changed.
- (2) If the employer's safety management practices fail to meet the standard required in the further downward audit, the Corporation may—
 - (a) cancel the downward adjustment for the tax year in which the further downward audit was conducted; and
 - (b) discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the further downward audit was conducted.
- (3) If the downward adjustment is cancelled for a tax year under subclause (2)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (4) If the Corporation cancels the downward adjustment under subclause (2)(a) after the employer has paid the downward adjusted employer levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (5) If the Corporation cancels the downward adjustment under subclause (2)(a), or discontinues the downward adjustment under subclause (2)(b), before the employer has paid the downward adjusted employer levy for that tax year, the Corporation may adjust the amount of any instalments of the employer levy payable by the employer for that tax year.
- (6) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer.

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Part 2 r 31	Regulations 2006	1 April 2007

31 Restrictions on further applications for downward adjustment

- (1) This regulation applies if—
 - (a) an employer applies for a downward adjustment under this subpart and the Corporation decides not to make a downward adjustment because—
 - (i) the employer is not a person to whom this subpart applies; or
 - (ii) the employer's safety management practices do not meet the standard required by a downward audit tool; or
 - (b) the Corporation makes a downward adjustment, but then decides to cancel or discontinue the downward adjustment under regulation 28, 29, or 30.
- (2) If the employer makes a further application for a downward adjustment within 6 months of being notified of the Corporation's decision referred to in subclause (1)(a) or (b), the Corporation may refuse to consider a further application.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

32 Administration of downward adjustments

If the Corporation decides to make a downward adjustment under this subpart after the employer has paid the employer levy for a tax year during the prescribed downward adjustment period, the Corporation—

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

Reprinted as at 1 April 2007

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Part 3

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

33 Auditors

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

34 Upward adjustments

- (1) The Corporation must make an upward adjustment of 50% if an upward audit discloses that the employer's safety management practices fail to meet the standard required by an upward audit tool.
- (2) An upward adjustment made by the Corporation under section 180(2) of the Act must be an upward adjustment of 50%.
- (3) The following decisions are decisions of the Corporation:
 - (a) a decision under subclause (1) that an upward audit discloses that the employer's safety management practices fail to meet the standard required by an upward audit tool:
 - (b) a decision under section 180(2) of the Act to adjust an employer's levy upwards without the completion of an audit.

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35 Basis of upward adjustments

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

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

36 Further audits after upward adjustment

(1) If an upward adjustment has taken effect in a tax year, the Corporation must arrange a further upward audit of the employer to be conducted in every later tax year until an upward audit discloses that the employer's safety management practices meet the standard required by the upward audit tool used.

(2) Each further upward audit must be completed on a reasonable day or days determined by the Corporation after considering—

- (a) the seriousness of the risks faced by the employer's employees; and
- (b) how much time the employer reasonably needs to address problems with its safety management practices identified in the most recent upward audit.
- (3) The Corporation must not, under subclause (1), arrange for more than 1 upward audit of an employer's safety management practices to be conducted in any tax year.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

37 Application of upward adjustment to levy

- (1) If an upward adjustment has taken effect in a tax year, the adjustment must be applied to the employer levy payable by the employer—
 - (a) for that tax year; and
 - (b) for each following tax year in which—
 - (i) an upward audit discloses that the employer's safety management practices fail to meet the

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standard required by the upward audit tool used; or

- (ii) no upward audit of the employer is conducted.
- (2) If in any tax year an employer's safety management practices satisfy a further upward audit under regulation 36, the upward adjustment to the employer levy payable by the employer ceases to apply for that tax year.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

38 Administration of upward adjustments

- (1) If in any tax year, after an employer has paid the employer levy for that tax year (including the applicable upward adjustment to that levy), a further upward audit under regulation 36 discloses that the employer's safety management practices meet the standard required by the upward audit tool, the Corporation—
 - (a) must pay the amount of the adjustment to the employer—
 - (i) if the employer so requests; and
 - (ii) if, after the adjustment, the employer's account is more than \$100 in credit; or
 - (b) otherwise, must credit the amount of the adjustment to the employer's account to be offset against payment of the employer levy for the next period.
- (2) The Corporation may adjust the amount of monthly instalments of the employer levy payable by an employer if the Corporation applies or ceases to apply an upward adjustment under regulation 37.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Part 4 Miscellaneous

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39 Collection of employer levy

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

40 Interest rate on employer levy overpaid

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

41 Levy exclusive of GST

The amount of any levy derived by applying the appropriate levy rate set out in Schedule 1, and making any adjustments under Part 2 or Part 3, is exclusive of any goods and services tax payable on that levy.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

42 Amount of levy exempt from payment

For the purposes of section 244 of the Act, the relevant exempt amount for any invoice that is issued to an employer for the purposes of the Act and that includes the employer levy is set at \$20.

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

43 Revocation and saving

- The Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2005 (SR 2005/30) are revoked.
- (2) Despite subclause (1), the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2005 continue to apply with respect to the period commencing on 1

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

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Schedule 1 rr 6, 41 Classifications and levies

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
57100	Accommodation	0.78
78420	Accounting services	0.08
78510	Advertising services	0.21
2130	Aerial agricultural, horticultural, silvicultural, farming, and pest control services	3.4
86130	Aged care	1.58
28610	Agricultural machinery manufacturing	1.74
42330	Air conditioning and heating services	1.4
28240	Aircraft manufacturing and repair	0.54
27210	Alumina production	1.78
27310	Aluminium rolling, drawing, and extruding	1.05

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Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
27220	Aluminium smelting	1.78
86330	Ambulance services	0.81
27691	Ammunition manufacturing	0.93
2191	Animal or pet boarding	0.43
52520	Antique and used goods retailing	0.91
1150	Apple and pear growing	1.35
4200	Aquaculture	2.17
27420	Architectural aluminium product manufacturing	1.05
78210	Architectural services	0.08
26291	Art pottery manufacturing	0.94
28321	Artificial joints, eyes, and limbs manufacturing	0.29
28190	Automotive component manufacturing (not elsewhere classified)	0.93
28130	Automotive electrical and instrument manufacturing	0.93
53220	Automotive electrical services	0.5
53210	Automotive fuel retailing (including associated vehicle servicing)	0.5

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Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
53290	Automotive repair and services (not elsewhere classified)	1.13
21130	Bacon, ham, and smallgoods manufacturing	1.54
73210	Bank operation	0.09
27110	Basic iron and steel manufacturing	1.88
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	1.78
28530	Battery manufacturing	0.54
1250	Beef cattle farming	2.56
1593	Beekeeping	2.56
21820	Beer and malt manufacturing	0.6
1192	Berryfruit growing	1.35
21630	Biscuit manufacturing	0.7
42591	Blinds installation or repair service	0.91
86391	Blood bank operation	0.22
28220	Boatbuilding (all vessels 50 tonnes displacement and under)	2.19
47940	Book and magazine wholesaling	0.4
24231	Book and other publishing (excluding printing)	0.17

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
24230	Book and other publishing (including printing)	0.57
51240	Bread and cake retailing	1.03
21610	Bread manufacturing	0.7
42220	Bricklaying services	2.8
42592	Building completion services (all trades subcontracted)	0.43
73220	Building societies	0.09
45390	Building supplies wholesaling (not elsewhere classified)	0.61
78540	Business administrative services	0.21
96210	Business and professional associations	0.2
46140	Business machine wholesaling (not elsewhere classified)	0.16
78550	Business management services	0.21
78690	Business services (not elsewhere classified)	0.43
57300	Cafes and restaurants	0.78
21620	Cake and pastry manufacturing—non-retail	1.05
53110	Car retailing (including associated vehicle servicing)	0.49

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
46210	Car wholesaling	0.16
22320	Cardigan and pullover manufacturing	0.55
42420	Carpentry services	2.8
21114	Casings manufacturing	0.89
93220	Casinos operation	0.41
26310	Cement and lime manufacturing	1.79
73100	Central bank operation	0.09
81110	Central government, including Crown entities and commissions—operation (not elsewhere classified)	0.11
26220	Ceramic industrial product manufacturing	0.94
26290	Ceramic product manufacturing (not elsewhere classified)	0.94
26230	Ceramic tile and pipe manufacturing	0.94
21520	Cereal food and baking mix manufacturing	1.05
45120	Cereal grain wholesaling	0.9
25490	Chemical product manufacturing (not elsewhere classified)	0.61
45230	Chemical wholesaling	0.16
87100	Child care services	0.52

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
86360	Chiropractic services	0.22
1191	Citrus growing	1.34
26210	Clay brick manufacturing	0.94
78660	Cleaning services	1.41
22490	Clothing manufacturing (not elsewhere classified)	0.74
52210	Clothing retailing	0.26
47220	Clothing wholesaling	0.18
57400	Clubs—hospitality	0.78
11010	Coal mining-opencast	2.87
11011	Coal mining—underground	2.87
84230	Combined primary and secondary education	0.19
78520	Commercial art and display services	0.21
77121	Commercial property body corporates	0.43
77120	Commercial property operators and developers(excluding construction)	0.43
28670	Commercial space heating and cooling equipment manufacturing	0.92
46220	Commercial vehicle wholesaling	0.95
87290	Community and non-residential care services(not elsewhere classified)	1.36

Injury Prevention, Rehabilitation, and Compensation (Employer Levy)	
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Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
96291	Community-based multi-functional activities, (not elsewhere classified)	0.55
86340	Community health centre operation	0.22
28410	Computer and business machine manufacturing	0.29
78340	Computer consultancy services	0.08
78330	Computer maintenance services	0.08
46130	Computer wholesaling	0.16
26340	Concrete pipe and box culvert manufacturing	1.79
26350	Concrete product manufacturing (not elsewhere classified)	1.79
26330	Concrete slurry manufacturing	1.79
42210	Concreting services	2.8
47160	Confectionery and soft drink wholesaling	0.9
21720	Confectionery manufacturing	1.05
14190	Construction material mining (not elsewhere classified)	2.87
42590	Construction services (not elsewhere classified)	2.8
78230	Consulting engineering services	0.21

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
78670	Contract packing services (not elsewhere classified)	0.56
27230	Copper, silver, lead, and zinc—smelting and refining	1.78
96320	Corrective centres	0.85
23330	Corrugated paperboard container manufacturing	0.73
25460	Cosmetic and toiletry preparation manufacturing	0.62
22130	Cotton textile manufacturing	2.29
87291	Counselling services (not elsewhere classified)	0.22
71120	Courier services	2.62
52591	Craft and gift retailing (not elsewhere classified)	0.26
42101	Crane hiring or leasing (with operators)	1.79
92420	Creative arts	0.31
73230	Credit union operation	0.09
1690	Crop and plant growing (not elsewhere classified)	1.35
1692	Cultivated mushroom growing	1.34

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Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
66440	Customs agency and freight brokerage services	0.18
1120	Cut flower and flower seed growing	1.35
1300	Dairy cattle farming	2.57
47130	Dairy produce wholesaling	0.9
21290	Dairy product manufacturing (not elsewhere classified)	1.54
78310	Data processing services	0.08
1530	Deer farming	2.56
82000	Defence	1.21
75210	Dental insurance provision	0.09
86230	Dental services	0.22
28322	Dentures fabrication	0.29
52100	Department stores	0.41
73290	Deposit taking financiers (not elsewhere classified)	0.09
93112	Dog racing	2.6
52340	Domestic appliance retailing	0.41
52330	Domestic hardware and houseware retailing	0.91
28520	Electric cable and wire manufacturing	0.92

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
28540	Electric light manufacturing	0.54
28541	Electric sign manufacturing	0.54
46150	Electrical and electronic equipment wholesaling (not elsewhere classified)	0.16
28590	Electrical equipment manufacturing (not elsewhere classified)	0.54
42320	Electrical services	1.04
36102	Electricity energy supply	0.29
36100	Electricity generation	0.29
36101	Electricity line system operation	1.62
36103	Electricity line system operation (excluding maintenance and construction)	0.29
28490	Electronic equipment manufacturing (not elsewhere classified)	0.54
78610	Employment services (candidate or contractor placement—no on-hired employees)	0.21
78622	Employment services (on-hired employees—mixed classification assignments, minimum30% office work)	1.22

Reprinted as at April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
78621	Employment services (on-hired employees—non-office work assignments, including up to 30% office work)	2.79
78620	Employment services (on-hired employees—only office work assignments)	0.21
25410	Explosive manufacturing	0.61
52230	Fabric and other soft goods retailing	0.26
27690	Fabricated metal product manufacturing (not elsewhere classified)	2.11
23220	Fabricated wood manufacturing	1.13
78661	Facilities management and cleaning services—contract (not elsewhere classified)	1.41
46110	Farm and construction machinery wholesaling	0.95
45190	Farm produce and supplies wholesaling (not elsewhere classified)	0.59
22612	Fellmongery	2.51
25310	Fertiliser manufacturing	0.89
91120	Film and video distribution	0.12
91110	Film and video production	0.12

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
75110	Financial asset broking services	0.09
73400	Financial asset investors	0.09
96330	Fire brigade services	0.78
42340	Fire sprinklers—installation	1.4
52592	Firewood, coal and coke retailing	0.91
47140	Fish wholesaling	1.21
4130	Fishing—finfish trawling (including processing on board)	2.73
52320	Floor covering retailing	0.91
47330	Floor covering wholesaling	0.61
21510	Flour mill product manufacturing	1.05
52540	Flower retailing	0.26
21790	Food manufacturing (not elsewhere classified)	0.89
28630	Food processing machinery manufacturing	0.92
22500	Footwear manufacturing	0.87
52220	Footwear retailing	0.26
47230	Footwear wholesaling	0.4
81300	Foreign government representation	0.11
3031	Forest nursery—operation or service	1.34

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
3021	Forest products-gathering	2.19
3010	Forestry	5.23
66430	Freight forwarding—air transport	0.63
66420	Freight forwarding—road, rail, and sea transport	1.79
51210	Fresh meat, fish, and poultry retailing	1.03
21300	Fruit and vegetable processing	1.48
51220	Fruit and vegetable retailing	1.03
47150	Fruit and vegetable wholesaling	0.9
1190	Fruit growing (not elsewhere classified)	1.35
95240	Funeral directors, crematoria, and cemeteries	0.47
29290	Furniture manufacturing (not elsewhere classified)	1.27
52310	Furniture retailing	0.91
47320	Furniture wholesaling	0.61
93290	Gambling services (not elsewhere classified)	0.41
52530	Garden equipment retailing	0.91
95250	Gardening and turf management services	2.44

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
36200	Gas supply	0.61
74220	General insurance	0.09
86210	General practice medical services	0.08
26100	Glass and glass product manufacturing	0.94
42450	Glazing services	2.31
13140	Gold mining-opencast	2.87
13141	Gold mining—underground	2.87
1210	Grain growing	1.35
67010	Grain storage	1.34
1220	Grain-sheep and grain-beef cattle farming	2.56
1140	Grape growing	1.35
14110	Gravel and sand quarrying	2.87
47190	Grocery wholesaling (not elsewhere classified)	0.9
92391	Guiding service operation—outdoor pursuits	2.6
95260	Hairdressing and beauty salons	0.56
27610	Hand tool and general hardware manufacturing	2.11
74210	Health insurance	0.09

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
86390	Health services (not elsewhere classified)	0.22
28491	Hearing aid manufacturing	0.29
77301	Holder investor farms and farm animals	0.43
1520	Horse farming	6.01
93111	Horse or dog racing club operations, including national controlling bodies	0.74
93113	Horse racing—harness racing	6.01
93110	Horse racing (not elsewhere classified)	6.01
22310	Hosiery manufacturing	0.55
86110	Hospitals (excluding psychiatric and continuing geriatric care)	0.63
41110	House construction	2.8
28510	Household appliance manufacturing	0.54
47310	Household appliance wholesaling	0.4
52610	Household equipment repair services—electrical and electronic	0.91
52690	Household equipment repair services (not elsewhere classified)	0.91
47390	Household goods wholesaling (not elsewhere classified)	0.61

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
2200	Hunting and trapping	3.4
21220	Ice cream manufacturing	1.54
25320	Industrial gas manufacturing	0.39
28690	Industrial machinery and equipment manufacturing (not elsewhere classified)	1.74
78320	Information storage and retrieval services	0.08
25470	Ink manufacturing	0.61
63030	Inland water transport (except passenger only)	1.46
63031	Inland water transport (passenger only)	1.46
25350	Inorganic industrial chemical manufacturing (not elsewhere classified)	0.39
96290	Interest groups (not elsewhere classified)	0.2
63020	International and coastal water transport (vessels 45 metres length and under or 500 tonnes displacement and under)	1.46
63010	International and coastal water transport (vessels over 45 metres length and 500 tonnes displacement)	1.81

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
27120	Iron and steel casting and forging	3.05
13110	Iron sands mining	2.87
29410	Jewellery and silverware manufacturing	0.29
47920	Jewellery and watch wholesaling	0.4
81200	Justice	0.13
87221	Juvenile detention centre operation	0.85
1170	Kiwi fruit growing	1.35
22390	Knitting mill product manufacturing (not elsewhere classified)	0.55
96220	Labour associations operation	0.2
42510	Landscaping services	2.44
95210	Laundries and dry-cleaners	1.38
22620	Leather and leather substitute product manufacturing	0.55
22611	Leather tanning and fur dressing (excluding fellmongery)	2.51
78410	Legal services	0.08
92100	Libraries	0.31
74110	Life insurance	0.09
28650	Lifting and material handling equipment manufacturing	0.92

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
4150	Line fishing (including processing on board)	2.73
51230	Liquor retailing	1.03
47170	Liquor wholesaling	0.16
1590	Livestock farming (not elsewhere classified)	2.55
81130	Local government operation (not elsewhere classified)	0.33
23110	Log sawmilling	3.67
3020	Logging	5.22
61210	Long distance bus transport	1.17
93210	Lotteries operation	0.41
28640	Machine tool and part manufacturing	0.92
46190	Machinery and equipment wholesaling (not elsewhere classified)	0.4
22210	Made-up textile product manufacturing	0.87
29490	Manufacturing (not elsewhere classified)	1.27
52450	Marine equipment retailing	0.49
4190	Marine fishing (not elsewhere classified)	2.17

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classi- fication unit num- ber	Classification unit	Levy rate per \$100 of earnings
		\$
78530	Market research services	0.08
86351	Massage therapy services	0.22
29230	Mattress manufacturing (excluding rubber)	1.27
21111	Meat inspection services	1.01
21110	Meat processing	5.66
47110	Meat wholesaling	1.21
28320	Medical and surgical equipment manufacturing	0.29
25430	Medicinal and pharmaceutical product manufacturing	0.62
22410	Men's and boys' wear manufacturing	0.74
45220	Metal and mineral wholesaling	0.93
27510	Metal container manufacturing	1.05
13190	Metal ore mining (not elsewhere classified)	2.87
86132	Midwifery services	1.36
21210	Milk and cream processing	1.54
51260	Milk vending—home delivery service	2.6

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
15130	Mineral exploration—own account	2.87
15140	Mineral exploration services	2.87
13150	Mineral sand mining	2.87
28620	Mining and construction machinery manufacturing	1.74
14200	Mining (not elsewhere classified)	2.87
73240	Money market dealers	0.09
91130	Motion picture exhibition	0.12
53120	Motor cycle dealing	0.5
28120	Motor vehicle body manufacturing	1.74
46240	Motor vehicle dismantling and used part dealing	0.92
77410	Motor vehicle hiring	0.2
28110	Motor vehicle manufacturing	0.93
46230	Motor vehicle new part dealing	0.49
92200	Museums	0.31
92410	Music and theatre productions	0.31
52430	Newspaper, book, and stationery retailing	0.26
24211	Newspaper publishing (excluding printing)	0.17

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
24210	Newspaper publishing (including printing)	0.57
41220	Non-building construction and heavy machinery installation (not elsewhere classified)	2.16
27330	Non-ferrous metal casting	2.57
27320	Non-ferrous metal rolling, drawing, and extruding (not elsewhere classified)	2.57
27650	Non-ferrous pipe fitting manufacturing	1.05
77300	Non-financial asset investors	0.43
26400	Non-metallic mineral product manufacturing(not elsewhere classified)	1.79
41130	Non-residential building construction	2.8
64030	Non-scheduled air transport	1.94
86131	Nursing bureau	1.36
27630	Nut, bolt, screw, and rivet manufacturing	0.93
77431	Office equipment and fittings hiring	0.18
21400	Oil and fat manufacturing	1.48
12000	Oil and gas extraction	0.39

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
86320	Optometry and optical dispensing	0.08
25340	Organic industrial chemical manufacturing (not elsewhere classified)	0.89
84400	Other education	0.19
73300	Other financiers	0.09
15200	Other mining services	2.87
24221	Other periodical publishing (excluding printing)	0.17
24220	Other periodical publishing (including printing)	0.57
93300	Other recreation services	0.74
77420	Other transport equipment leasing	1.22
25420	Paint manufacturing	0.61
42440	Painting and decorating services	2.31
23340	Paper bag and sack manufacturing	0.73
23390	Paper product manufacturing (not elsewhere classified)	0.73
47950	Paper product wholesaling	0.4
24110	Paper stationery manufacturing	0.73
66110	Parking services	0.56
87292	Parole or probationary services	0.13

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
86310	Pathology services	0.22
92520	Performing arts venues	0.31
95190	Personal and household goods hiring (not elsewhere classified)	0.43
95290	Personal services (not elsewhere classified)	0.56
78650	Pest control services	2.16
3032	Pest control services (excluding aerial or wild animal control)	2.16
25440	Pesticide manufacturing	0.62
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.89
15121	Petroleum and natural gas drilling services	2.15
15110	Petroleum and natural gas exploration	0.89
15120	Petroleum and natural gas exploration services	0.89
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.16
25100	Petroleum refining	0.39
47960	Pharmaceutical and toiletry wholesaling	0.16

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
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	0.4
95220	Photographic film processing	0.26
95230	Photographic studios	0.08
86350	Physiotherapy services	0.22
1510	Pig farming	2.56
65010	Pipeline transport	0.39
77430	Plant and equipment hiring or leasing without operators (excluding office machinery or equipment)	1.22
1110	Plant nurseries	1.35
26320	Plaster product manufacturing	1.79
42410	Plastering and ceiling services	2.31
25630	Plastic bag and film manufacturing	1.19
25610	Plastic blow-moulded product manufacturing	1.19

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
25620	Plastic extruded product manufacturing	1.19	
25650	Plastic foam product manufacturing	1.19	
25660	Plastic injection-moulded product manufacturing	1.19	
25661	Plastic product manufacturing (not elsewhere classified)	1.19	
25640	Plastic product rigid fibre reinforced manufacturing	1.19	
42310	Plumbing services	1.69	
23210	Plywood and veneer manufacturing	1.93	
96310	Police services	0.58	
84320	Polytechnic and other tertiary institutional education	0.19	
66230	Port operators	1.46	
71110	Postal services	1.72	
47120	Poultry and smallgoods wholesaling	1.21	
1420	Poultry farming—eggs	1.48	
1410	Poultry farming—meat	1.48	
21120	Poultry processing	2.27	

Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
4120	Prawn fishing	2.71
	Prefabricated building manufacturing (not elsewhere classified)	1.93
	Prefabricated metal building manufacturing	1.58
	Prepared animal and bird feed manufacturing	0.7
84100	Preschool education	0.52
84210	Primary education	0.19
24120	Printing	0.57
	Private households employing staff	0.56
	Professional and scientific equipment manufacturing (not elsewhere classified)	0.29
	Professional equipment wholesaling	0.16
	Psychiatric hospitals and psychiatric services(not elsewhere classified)	0.63
57200	Pubs, taverns, and bars	0.78
	Pulp, paper, and paperboard manufacturing	1.13

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
28660	Pump and compressor manufacturing	0.92	
91210	Radio services	0.12	
86392	Radiology and medical imaging services	0.22	
62000	Rail transport	1.81	
28230	Railway equipment manufacturing	1.74	
77200	Real estate agents	0.18	
24300	Recorded media manufacturing and publishing	0.29	
52350	Recorded music retailing	0.26	
92390	Recreational parks and gardens	1.08	
96100	Religious organisations	0.2	
41120	Residential building construction (not elsewhere classified)	2.8	
87220	Residential care services (not elsewhere classified)	1.58	
77111	Residential property body corporates	0.43	
77110	Residential property operators and developers(excluding construction)	0.43	
87222	Residential refuge operation	0.22	

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
71111	Retail postal services	0.26	
52590	Retailing (not elsewhere classified)	0.91	
87211	Retirement village operation (with rest home or hospital facilities)	1.36	
87210	Retirement village operation (without rest home or hospital facilities)	1.36	
41210	Road and bridge construction	2.15	
61100	Road freight transport	2.61	
4110	Rock lobster fishing	2.73	
42230	Roofing services	2.8	
22230	Rope, cordage, and twine manufacturing	3.08	
25590	Rubber product manufacturing (not elsewhere classified)	1.58	
29491	Rubber stamp manufacturing	0.29	
25510	Rubber tyre manufacturing	1.61	
14201	Salt harvesting	0.89	
21791	Salt manufacturing—cooking or table	0.89	
64020	Scheduled domestic air transport	0.63	

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
64010	Scheduled international air transport	0.63	
78100	Scientific research	0.21	
24121	Screen printing	0.57	
21730	Seafood processing (other than on board vessels)	2.27	
4192	Seaweed, shellfish, and other seafood handgathering (not from a boat)	2.18	
84220	Secondary education	0.19	
78630	Secretarial services	0.21	
42341	Security and alarm system installation	1.04	
78640	Security and investigative services (excluding police)	1.02	
2190	Services to agriculture (not elsewhere classified)	2.17	
66300	Services to air transport	0.63	
75190	Services to finance and investment (not elsewhere classified)	0.09	
3030	Services to forestry (excluding tree cutting and felling)	3.43	
75200	Services to insurance	0.09	
24130	Services to printing	0.57	

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
66190	Services to road transport (not elsewhere classified)	1.79	
92590	Services to the arts (not elsewhere classified)	0.31	
66490	Services to transport (not elsewhere classified)	1.8	
66290	Services to water transport (not elsewhere classified)	1.46	
37020	Sewage and drainage services	0.7	
2120	Shearing services	4.06	
1230	Sheep and beef cattle farming	2.57	
1240	Sheep farming	2.56	
29220	Sheet metal furniture manufacturing	1.74	
27590	Sheet metal product manufacturing (not elsewhere classified)	1.5	
4191	Shellfish and paua fishing (not from cultivated beds)	2.17	
28210	Shipbuilding (all vessels over 50 tonnes displacement)	2.76	
66291	Shipping agency services (excluding handling of goods)	0.18	
61220	Short distance bus transport (including tramway)	1.17	

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
13170	Silver ore mining	2.87	
42100	Site preparation and heavy plant hiring (with operators)	2.16	
22430	Sleepwear, underwear, and infant clothing manufacturing	0.74	
53230	Smash repairing	1.13	
25450	Soap and other detergent manufacturing	0.62	
21810	Soft drink, cordial, and syrup manufacturing	0.6	
23320	Solid paperboard container manufacturing	0.73	
92510	Sound recording studios	0.31	
84240	Special school education	0.19	
51290	Specialised food retailing (not elsewhere classified)	1.03	
86220	Specialist medical services	0.08	
2192	Sphagnum moss processing	2.16	
21840	Spirit manufacturing	0.6	
52410	Sport and camping equipment retailing	0.26	
93196	Sporting and recreational equine activities (not elsewhere classified)	2.6	

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007 Levy rate per \$100 of earnings	
Classifica- tion unit number	Classification unit		
		\$	
93192	Sports and services to sports—boating or yachting	0.74	
93174	Sports and services to sports—community cricket	0.74	
93170	Sports and services to sports—community rugby	0.74	
93171	Sports and services to sports—community rugby league	0.74	
93193	Sports and services to sports—cycling	0.74	
93195	Sports and services to sports-golf	0.74	
93197	Sports and services to sports—motor cycling	2.6	
93198	Sports and services to sports—motor racing	2.6	
93199	Sports and services to sports—netball	0.74	
93190	Sports and services to sports (not elsewhere classified)—community	0.74	
93175	Sports and services to sports (not elsewhere classified)—professional	2.6	
93194	Sports and services to sports—professional cricket	6.47	

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
93180	Sports and services to sports—professional rugby	6.47	
93181	Sports and services to sports—professional rugby league	6.47	
93182	Sports and services to sports—snow skiing	2.6	
93184	Sports and services to sports—softball or baseball	0.74	
93185	Sports and services to sports—squash or badminton	0.74	
93186	Sports and services to sports—swimming	0.74	
93187	Sports and services to sports—tennis	0.74	
93188	Sports and services to sports—waterskiing	0.74	
93120	Sports grounds and facilities (not elsewhere classified)	0.74	
27620	Spring and wire product manufacturing	0.93	
4140	Squid jigging (including processing on board)	2.71	
27130	Steel pipe and tube manufacturing	1.88	
66210	Stevedoring	3.88	

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
26401	Stone cutting, dressing, polishing, or shaping	1.79	
1160	Stone fruit growing	1.34	
67090	Storage (not elsewhere classified)	1.34	
96341	Street cleaning services	2.73	
27490	Structural metal product manufacturing (not elsewhere classified)	3.74	
42240	Structural steel erection services	2.8	
27410	Structural steel fabricating	3.74	
21710	Sugar manufacturing	0.89	
74120	Superannuation funds	0.09	
51100	Supermarket and grocery stores	1.03	
27640	Surface coating and finishing	2.11	
86111	Surgical hospital—day surgery	0.63	
78220	Surveying services	0.43	
22120	Synthetic fibre textile manufacturing	2.29	
25330	Synthetic resin manufacturing	0.89	
51250	Takeaway food retailing	0.78	
61230	Taxi and other road passenger transport	1.17	

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1	
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings	
		\$	
61231	Taxi organisations (excluding those that provide taxi services)	0.43	
78290	Technical services (not elsewhere classified)	0.43	
42321	Telecommunication line construction and maintenance (within buildings)	1.04	
71200	Telecommunication services	0.39	
28420	Telecommunication, broadcasting, and transceiving equipment manufacturing	0.29	
91220	Television services	0.12	
26351	Terrazzo products	1.79	
22150	Textile finishing	2.29	
22220	Textile floor covering manufacturing	2.32	
22290	Textile product manufacturing (not elsewhere classified)	2.29	
47210	Textile product wholesaling	0.4	
42430	Tiling and carpeting services	2.31	
23130	Timber resawing and dressing	2.37	
45310	Timber wholesaling	2.36	
1691	Tobacco and hops growing	1.34	

Schedule 1	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
21900	Tobacco product manufacturing	0.6
47180	Tobacco product wholesaling	0.9
52420	Toy and game retailing	0.41
29420	Toy and sporting goods manufacturing	1.27
47930	Toy and sporting goods wholesaling	0.4
53130	Trailer and caravan dealing	0.92
28290	Transport equipment manufacturing (not elsewhere classified)	0.93
65090	Transport (not elsewhere classified)	1.79
66410	Travel agency services	0.18
53240	Tyre retailing	1.13
84310	University education	0.19
41221	Utility network construction and maintenance services	0.61
1130	Vegetable growing	1.35
86400	Veterinary services	0.43
95110	Video hire outlets	0.2
96340	Waste collection and disposal services	2.73

Reprinted as at 1 April 2007	Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Schedule 1
Classifica- tion unit number	Classification unit	Levy rate per \$100 of earnings
		\$
52550	Watch and jewellery retailing	0.26
37010	Water supply	0.61
66220	Water transport terminals	1.46
47991	Wholesaling, all products (excluding storage and handling of goods)	0.18
47990	Wholesaling (not elsewhere classified)	0.61
21830	Wine manufacturing	0.6
22420	Women's and girls' wear manufacturing	0.74
23120	Wood chipping	3.71
23290	Wood product manufacturing (not elsewhere classified)	1.93
29210	Wooden furniture and upholstered seat manufacturing	1.27
23230	Wooden structural component manufacturing	1.93
22110	Wool scouring	3.08
45110	Wool storage and classing	0.59
22140	Wool textile manufacturing	2.29
45111	Wool wholesaling	0.16

Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006	Reprinted as at 1 April 2007
Classification unit	Levy rate per \$100 of earnings
	\$
Woollen yarns manufacture	2.29
Zoological and botanic gardens	1.08
	and Compensation (Employer Levy) Regulations 2006 Classification unit Woollen yarns manufacture

Schedule 2 Classifications in respect of which downward adjustments to employer levy may be made

These Regulations were revoked, as from 1 April 2007, by regulation 51(1) Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007 (SR 2007/70).

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Industry sector	Classification unit number	Classification unit
Agriculture	1110	Plant nurseries
	1120	Cut flower and flower seed growing
	1130	Vegetable growing
	1140	Grape growing
	1150	Apple and pear growing
	1160	Stone fruit growing
	1170	Kiwi fruit growing
	1190	Fruit growing (not elsewhere classified)
	1191	Citrus growing

Reprinted as at 1 April 2007	Injury Prevention, Rehal and Compensation (Emplo Regulations 2000	oyer Levy)
Industry sector	Classification unit number	Classification unit
	1192	Berryfruit growing
	1210	Grain growing
	1220	Grain-sheep and grain-beef cattle farming
	1230	Sheep and beef cattle farming
	1240	Sheep farming
	1250	Beef cattle farming
	1300	Dairy cattle farming
	1410	Poultry farming—meat
	1420	Poultry farming—eggs
	1510	Pig farming
	1520	Horse farming
	1530	Deer farming
	1590	Livestock farming (not elsewhere classified)
	1593	Beekeeping
	1690	Crop and plant growing (not elsewhere classified)
	1691	Tobacco and hops growing
	1692	Cultivated mushroom growing

Schedule 2	Injury Prevention, Reh and Compensation (Emp Regulations 20	ployer Levy) Reprinted as a
Industry sector	Classification unit number	Classification unit
	2120	Shearing services
	2190	Services to agriculture (not elsewhere classified)
Construction	37020	Sewage and drainage services
	41110	House construction
	41120	Residential building construction (not elsewhere classified)
	41130	Non-residential building construction
	41210	Road and bridge construction
	41220	Non-building construction and heavy machinery installation (not elsewhere classified)
	42100	Site preparation and heavy plant hiring (with operators)
	42101	Crane hiring or leasing (with operators)
	42210	Concreting services
	42220	Bricklaying services
	42230	Roofing services

Reprinted as at 1 April 2007	Injury Prevention, Reh and Compensation (Emj Regulations 20	ployer Levy)
Industry sector	Classification unit number	Classification unit
	42240	Structural steel erection services
	42310	Plumbing services
	42320	Electrical services
	42330	Air conditioning and heating services
	42340	Fire sprinklers—instal- lation
	42341	Security and alarm system installation
	42410	Plastering and ceiling services
	42420	Carpentry services
	42430	Tiling and carpeting services
	42440	Painting and decorating services
	42450	Glazing services
	42590	Construction services (not elsewhere classified)
	42592	Building completion services (all trades subcontracted)

Schedule 2			Reprinted as at 1 April 2007
Industry sector	Classification unit number	Classifica	tion unit
	77430	hiring or le	•
Fishing	4110	Rock lobs	ter fishing
	4120	Prawn fish	ning
	4130	Fishing— trawling (i processing	
	4140	1 000	ing (including g on board)
	4150		ng (including g on board)
	4190	Marine fis elsewhere	hing (not classified)
	4191	Shellfish a fishing (no cultivated	ot from
	4192	Seaweed, and other hand-gathe from a boa	seafood ering (not
	4200	Aquacultu	re
Forestry	3010	Forestry	
	3020	Logging	
	3021	Forest pro ering	ducts—gath-

Reprinted as at 1 April 2007	Injury Prevention, Rehabi and Compensation (Employ Regulations 2006	ilitation, yer Levy) Schedule 2
Industry sector	Classification unit number	Classification unit
	3030	Services to forestry (excluding tree cutting and felling)
	3032	Pest control services (excluding aerial or wild animal control)
	23110	Log sawmilling
	23120	Wood chipping
	23130	Timber re-sawing and dressing
Motor trades	46210	Car wholesaling
	46220	Commercial vehicle wholesaling
	46230	Motor vehicle new part dealing
	46240	Motor vehicle dismantling and used part dealing
	53110	Car retailing (including associated vehicle servicing)
	53120	Motor cycle dealing
	53130	Trailer and caravan dealing
	53210	Automotive fuel retailing (including associated vehicle servicing)

Explanatory note			Reprinted as at 1 April 2007
Industry sector	Classification unit number	Classificat	ion unit
	53220	Automotive services	e electrical
	53230	Smash repa	airing
	53240	Tyre retaili	ng
	53290		e repair and ot elsewhere
Road freight transport	61100	Road freigh	nt transport
	66420	Freight for ing—road, sea transpo	rail, and
	66430	Freight forv transport	warding—air
	66490	Services to (not elsewl classified)	-
	71120	Courier ser	vices

Rebecca Kitteridge,

Acting for Clerk of the Executive Council.

Explanatory note

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

These regulations, which come into force on 1 April 2006, replace the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2005 (SR 2005/30).

Injury Prevention, Rehabilitation,
and Compensation (Employer Levy)
Regulations 2006

These regulations specify the employer levy rates for the employers' account. The regulations apply in respect of levies payable for—

- •• the period 1 April 2006 to 31 March 2007; and
- •• all later tax years.

The levy rates are set according to the classification of an employer's activities. The maximum amount of annual earnings on which an employer levy is payable by an employer in respect of any 1 employee is increased from \$94,226 to \$96,619 per year.

The regulations state the basis of, and the procedure for making, downward or upward adjustments to the employer levy based on an audit of an employer's safety management practices.

A downward adjustment to the employer levy payable by an employer may be made under a general scheme that is open to all employers or a limited scheme that is only open to employers whose employees have total liable earnings of equal to or less than \$380,000 in any tax year or employers who employ 10 or fewer full-time equivalent employees. In addition, employers must be classified in 1 of 6 specified classification units in order to come within the limited scheme.

An employer may apply for, and the Accident Compensation Corporation may make, a downward adjustment to the employer levy payable by an employer under either scheme, but not under both schemes.

The 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 for the purpose of the Act and that includes the employer levy. The amount is set at \$20.

This means that, under section 244 of the Act, an employer is not liable to pay an amount invoiced in relation to the employer 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 employer levy if the amount does not exceed \$20.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Injury Prevention, Rehabilitation,
and Compensation (Employer Levy)
Regulations 2006

Reprinted as at 1 April 2007

Date of notification in Gazette: 23 March 2006.

	Injury Prevention, Rehabilitation,
Reprinted as at	and Compensation (Employer Levy)
1 Ápril 2007	Regulations 2006

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Notes

1 General

This is an eprint of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006. It incorporates all the amendments to the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006 as at 1 April 2007. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 1 April 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)

Securities Act (Amendments to Exemption Notices Affecting Investment Adviser Information) Exemption Notice 2008 (SR 2008/60): clause 3(1)