



Accident Compensation (Experience Rating) Regulations 2013

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 25th day of February 2013

Present:

His Excellency the Governor-General in Council

Pursuant to sections 169, 329(1)(ca), (f), and (g) and (2), and 333 of the Accident Compensation Act 2001, His 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.

Contents

		Page
1	Title	3
2	Commencement	3
	<i>About these regulations</i>	
3	What regulations do	3
4	Calculations underpinning regulations	3
5	Tax year to which regulations apply	4
	<i>Terms used</i>	
6	Interpretation	5
		1

7	Meaning of industry peer group and non-industry peer group	10
	Part 1	
	Experience rating system: Qualifying class 1 levy payers	
8	Discount	11
9	Loading	11
10	No adjustment	11
11	Applying grouping for this Part	12
	Part 2	
	Experience rating system: Qualifying class 2 levy payers	
	<i>Formula for calculating discount, loading, or no adjustment</i>	
12	Discount, loading, or no adjustment	12
13	Industry size modification	14
14	Industry size modification: when result of calculation must be disregarded	15
15	Experience rating modification	16
16	Experience rating modification: when result of calculation must be disregarded	21
17	Applying grouping for this Part	21
	Part 3	
	Powers needed to make system work	
18	Grouping levy payers	22
19	Attributing information about earnings and claims	23
20	Disregarding arrangements	23
21	Using and disclosing information	24
22	Collecting information	24
23	Declaring adverse event	25
24	Revocation and saving	25
	Schedule 1	25
	Levy risk groups for applicable levy year	
	Schedule 2	49
	Levy risk groups for experience period tax year 1 April 2011 to 31 March 2012	
	Schedule 3	72
	Levy risk groups for experience period tax year 1 April 2010 to 31 March 2011	

Schedule 4

95

**Levy risk groups for experience period tax year 1 April
2009 to 31 March 2010**

Regulations**1 Title**

These regulations are the Accident Compensation (Experience Rating) Regulations 2013.

2 Commencement

These regulations come into force on 1 April 2013.

*About these regulations***3 What regulations do**

- (1) These regulations provide an experience rating system.
- (2) The experience rating system applies to the section 167(4)(a) levy or the self-employed and shareholder-employee levy that the levy payer, ie, an employer, a private domestic worker, a self-employed person, or a shareholder-employee, must pay.
- (3) The system provides for the Corporation to adjust the levy up or down, or not to adjust the levy, in line with the qualifying claims accepted for the employer's current or former employees or the private domestic worker or the self-employed person or the shareholder-employee.
- (4) An adjustment under the system is in addition to an upwards or downwards adjustment under section 175.

4 Calculations underpinning regulations

- (1) The Corporation must make the calculations described in subclauses (3) to (6) to establish the facts to enable it to decide whether to make an adjustment (as described in regulation 3(3)) and, if it is to make an adjustment, whether the adjustment is to be up or down.
- (2) The Corporation must make the calculations for each levy payer (as described in regulation 3(2)) after the end of the claims activity period.

- (3) The Corporation must, when making calculations involving an employer who is not an accredited employer in the applicable levy year but was an accredited employer for some or all of the experience period,—
 - (a) treat claims accepted by the employer when an accredited employer as claims accepted by the Corporation; and
 - (b) treat weekly compensation paid by the employer when an accredited employer as weekly compensation paid by the Corporation; and
 - (c) treat qualifying costs of treatment paid by the employer when an accredited employer as qualifying costs of treatment paid by the Corporation.
- (4) The Corporation must calculate the number of qualifying claims in the experience period for which it has paid weekly compensation for the employer's current or former employees or the private domestic worker or the self-employed person or the shareholder-employee.
- (5) For the qualifying claims described in subclause (4), the Corporation must calculate the total number of weekly compensation days in the claims activity period.
- (6) The Corporation must calculate the number of qualifying claims in the experience period involving the death of a current or former employee of the employer or the death of the private domestic worker or the self-employed person or the shareholder-employee.
- (7) For qualifying class 2 levy payers, the Corporation must calculate the number of qualifying claims in the experience period for which the Corporation has paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment.

5 Tax year to which regulations apply

These regulations apply to the section 167(4)(a) levies and the self-employed and shareholder-employees levies that are payable for the tax year starting on 1 April 2013 and ending on 31 March 2014.

*Terms used***6 Interpretation**

In these regulations, unless the context requires another meaning,—

Act means the Accident Compensation Act 2001

applicable levy year means the 2013–14 levy year

arrangement has the meaning given to it by section YA 1 of the Income Tax Act 2007

claims activity period means the period made up of—

- (a) the experience period; and
- (b) the 6 months that—
 - (i) immediately follow the last year of the experience period; and
 - (ii) start on 1 April and end with the close of 30 September

Corporation means the Accident Compensation Corporation continued by section 259

experience period, for the levy year starting on 1 April 2013 and ending with the close of 31 March 2014, means the period consisting of—

- (a) the tax year starting on 1 April 2011 and ending with the close of 31 March 2012; and
- (b) the tax year starting on 1 April 2010 and ending with the close of 31 March 2011; and
- (c) the tax year starting on 1 April 2009 and ending with the close of 31 March 2010

experience rating modification means the result of applying regulations 15 and 16

industry peer group has the meaning given to it by regulation 7

industry size modification means the result of applying regulations 13 and 14

levy payer,—

- (a) in Part 1, means a qualifying class 1 levy payer in the applicable levy year;
- (b) in Part 2, means a qualifying class 2 levy payer in the applicable levy year;
- (c) in Part 3, means—

- (i) an employer or a private domestic worker or a self-employed person who pays, or is liable to pay, a section 167(4)(a) levy; and
- (ii) a self-employed person or a shareholder-employee who pays, or is liable to pay, a self-employed and shareholder-employee levy; and
- (iii) an accredited employer

levy risk group,—

- (a) for the applicable levy year, means a group that—
 - (i) is described in the first column of Schedule 1; and
 - (ii) consists of the classification units opposite it in the second column of that schedule:
- (b) for a tax year within the experience period for which a relevant matter is the levy risk group, means a group that—
 - (i) is described in the first column of Schedule 2, 3, or 4 (whichever is applicable); and
 - (ii) consists of the classification units opposite it in the second column of that schedule

levy year means the period starting on 1 April and ending on 31 March

liable earnings means the sum of the earnings of an employer's employees up to the maximum earnings for each employee prescribed in the regulations made under section 329(1)(a) that apply to the applicable tax year

minimum liable earnings, in relation to the tax years that form part of the experience period for the applicable levy year, are as follows:

- (a) for the tax year starting on 1 April 2011 and ending with the close of 31 March 2012, \$26,520:
- (b) for the tax year starting on 1 April 2010 and ending with the close of 31 March 2011, \$26,000:
- (c) for the tax year starting on 1 April 2009 and ending with the close of 31 March 2010, \$23,400

non-industry peer group has the meaning given to it by regulation 7

qualifying claim—

- (a) means a claim that—

- (i) is made under section 48 for a work-related personal injury suffered in the experience period (except for a work-related personal injury described in paragraph (b)); and
- (ii) is accepted by the Corporation; and
- (b) does not include a claim made for a work-related personal injury suffered in the experience period that is—
 - (i) mental injury suffered by a person in the circumstances described in section 21; or
 - (ii) personal injury caused by a work-related gradual process, disease, or infection that involves exposure to asbestos; or
 - (iii) personal injury caused by a work-related gradual process, disease, or infection that results in hearing loss

qualifying class 1 levy payer—

- (a) means an employer who,—
 - (i) in each tax year in the experience period, paid, or was liable to pay, a section 167(4)(a) levy; and
 - (ii) in at least 1 of the tax years in the experience period, paid, or was liable to pay, a section 167(4)(a) levy of less than \$10,000; and
 - (iii) in each tax year in the experience period, had liable earnings greater than the minimum liable earnings for the tax year:
- (b) does not include an employer described in paragraph (a) who—
 - (i) is included in a group made under regulation 18 that paid, or was liable to pay, in each tax year in the experience period, a section 167(4)(a) levy of \$10,000 or more; or
 - (ii) is an accredited employer:
- (c) means a private domestic worker who,—
 - (i) in each tax year in the experience period, paid, or was liable to pay, a section 167(4)(a) levy; and
 - (ii) in at least 1 of the tax years in the experience period, paid, or was liable to pay, a section 167(4)(a) levy of less than \$10,000; and

- (iii) in each tax year in the experience period, had liable earnings greater than the minimum liable earnings for the tax year:
- (d) means a self-employed person who,—
 - (i) in each tax year in the experience period, paid, or was liable to pay, either a section 167(4)(a) levy or a self-employed and shareholder-employee levy; and
 - (ii) in each tax year in the experience period, had liable earnings greater than the minimum liable earnings for the tax year:
- (e) means a shareholder-employee who,—
 - (i) in each tax year in the experience period, paid, or was liable to pay, a self-employed and shareholder-employee levy; and
 - (ii) in each tax year in the experience period, had liable earnings greater than the minimum liable earnings for the tax year

qualifying class 2 levy payer—

- (a) means an employer or a private domestic worker who, in each tax year in the experience period,—
 - (i) paid, or was liable to pay, a section 167(4)(a) levy of \$10,000 or more; and
 - (ii) had liable earnings greater than the minimum liable earnings for the tax year:
- (b) does not include an employer described in paragraph (a) who is an accredited employer:
- (c) means a group made under regulation 18 that, in each tax year in the experience period,—
 - (i) paid, or was liable to pay, a section 167(4)(a) levy of \$10,000 or more; and
 - (ii) had liable earnings greater than the minimum liable earnings for the tax year; and
 - (iii) for the purposes of the application of Part 2 to it, is treated as if any of the following who are in the group were not in it:
 - (A) a self-employed person:

- (B) a shareholder-employee who paid, or was liable to pay, a self-employed and shareholder levy;
- (C) an accredited employer

qualifying costs of treatment—

- (a) means the costs of—
 - (i) treatment described in clause 2 of Schedule 1 of the Act; and
 - (ii) any ancillary services related to treatment described in clause 3(1) of Schedule 1 of the Act; and
- (b) does not include the costs of public health acute services

section means a section of the Act

section 167(4)(a) levy—

- (a) means the portion of a Work Account levy necessary to provide for the purposes referred to in section 167(4)(a):
- (b) if a Work Account levy is adjusted under section 175 or an accreditation agreement, means the amount of the portion described in paragraph (a) before the levy is adjusted

self-employed and shareholder-employee levy—

- (a) means the levy payable by self-employed persons and shareholder-employees to purchase and maintain weekly compensation under section 208:
- (b) if the levy described in paragraph (a) is adjusted under section 175, means the amount of the levy before the levy is adjusted

tax year means the period starting on 1 April and ending on 31 March

weekly compensation day means a day within a period recorded by the Corporation as the period, or a period, of weekly compensation on a qualifying claim

whole group—

- (a) means the group consisting of—
 - (i) employers and private domestic workers and self-employed persons who paid, or were liable to pay, a section 167(4)(a) levy in any tax year in the experience period; and

- (ii) self-employed persons and shareholder-employees who paid, or were liable to pay, a self-employed and shareholder-employee levy in any tax year in the experience period; and
- (b) does not include an employer described in paragraph (a)(i) who is an accredited employer

Work Account levy means the levy payable by—

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

7 **Meaning of industry peer group and non-industry peer group**

- (1) **Industry peer group** means the applicable one of the following:
 - (a) the medium industry peer group, as described in subclause (2);
 - (b) the large industry peer group, as described in subclause (3).
- (2) The medium industry peer group consists of levy payers who—
 - (a) are in the same levy risk group; and
 - (b) each have average annual liable earnings of \$2 million or less.
- (3) The large industry peer group consists of levy payers who—
 - (a) are in the same levy risk group; and
 - (b) each have average annual liable earnings greater than \$2 million.
- (4) **Non-industry peer group** means the applicable one of the following:
 - (a) the medium non-industry peer group, as described in subclause (5);
 - (b) the large non-industry peer group, as described in subclause (6).
- (5) The medium non-industry peer group consists of levy payers who each have average annual liable earnings of \$2 million or less.

- (6) The large non-industry peer group consists of levy payers who each have average annual liable earnings greater than \$2 million.
- (7) For the purposes of subclauses (2), (3), (5), and (6), the Corporation must calculate the average annual liable earnings of a levy payer using the following formula:
- $$\frac{\text{earnings}}{3}$$
- (8) In the formula in subclause (7), **earnings** means the total of the levy payer's liable earnings in the experience period.

Part 1
Experience rating system: Qualifying
class 1 levy payers

8 Discount

- (1) This regulation applies if the number the Corporation calculates under regulation 4(4) and (6) for the levy payer is zero.
- (2) The Corporation must apply a discount of 10% to the section 167(4)(a) levy or the self-employed and shareholder-employee levy payable by the levy payer in the applicable levy year.

9 Loading

- (1) This regulation applies if—
- (a) the number the Corporation calculates under regulation 4(5) for the levy payer is 71 or more; or
 - (b) the number the Corporation calculates under regulation 4(6) for the levy payer is 1 or more.
- (2) The Corporation must apply a loading of 10% to the section 167(4)(a) levy or the self-employed and shareholder-employee levy payable by the levy payer in the applicable levy year.

10 No adjustment

- (1) This regulation applies if—

- (a) the number the Corporation calculates under regulation 4(5) for the levy payer is between 1 and 70 (inclusive); and
 - (b) the number the Corporation calculates under regulation 4(6) for the levy payer is zero.
- (2) The Corporation must not apply a discount under regulation 8 or a loading under regulation 9 to the section 167(4)(a) levy or the self-employed and shareholder-employee levy payable by the levy payer in the applicable levy year.

11 Applying grouping for this Part

If the Corporation's exercise of its grouping power in regulation 18 makes a group that, if it were an individual, would be a levy payer, the Corporation must—

- (a) disregard the group; and
- (b) apply this Part to each levy payer in the group; and
- (c) invoice each levy payer in the group individually.

Part 2

Experience rating system: Qualifying class 2 levy payers

*Formula for calculating discount, loading, or
no adjustment*

12 Discount, loading, or no adjustment

- (1) To decide whether a levy payer gets a discount or loading or no adjustment, the Corporation must,—
- (a) first, use the applicable one of the formulas in subclauses (2) and (3) or subclauses (4) to (6); and
 - (b) secondly, use the result of the formula as described in subclause (7), (8), or (9).

Formula if levy payer in 1 levy risk group

- (2) If the Corporation's application of Schedules 1 to 4 results in a levy payer being in 1 levy risk group, the formula is—

levy × adjustment

- (3) In the formula in subclause (2),—
- (a) **levy** means the section 167(4)(a) levy payable by the levy payer in the applicable levy year:

- (b) **adjustment** means the sum of the industry size modification and the experience rating modification for the applicable levy risk group.

Formula if levy payer in 2 or more levy risk groups

- (4) If the Corporation's application of Schedules 1 to 4 results in a levy payer being in 2 or more levy risk groups, the formula is—

$$\text{total levy} \times \text{weighted adjustment}$$

- (5) In the formula in subclause (4),—
- (a) **total levy** means the total reached by adding up all the section 167(4)(a) levy paid or payable by the levy payer in the applicable levy year according to each levy risk group that the levy payer is in:
- (b) **weighted adjustment** means the result of the following formula:

$$\frac{\text{total adjustments for experience period}}{\text{total levy for experience period}}$$

- (6) In the formula in subclause (5)(b),—
- (a) **total adjustments for experience period** means the total reached by doing the following:
- (i) for each levy risk group that the levy payer is in, multiplying the section 167(4)(a) levy paid or payable by the levy payer in the experience period by the sum of the industry size modification and the experience rating modification; and
- (ii) adding up the results of the calculations in subparagraph (i):
- (b) **total levy for experience period** means the total reached by adding up all the section 167(4)(a) levy paid or payable by the levy payer in the experience period according to each levy risk group that the levy payer is in.

Result of formula

- (7) If the result is a negative number, the Corporation must apply a discount equivalent to the negative number to the section 167(4)(a) levy payable by the levy payer in the applicable levy year.

- (8) If the result is a positive number, the Corporation must apply a loading equivalent to the positive number to the section 167(4)(a) levy payable by the levy payer in the applicable levy year.
- (9) If the result is zero, the Corporation must not apply a discount or a loading to the section 167(4)(a) levy payable by the levy payer in the applicable levy year.

13 Industry size modification

- (1) The Corporation must calculate the industry size modification using the following formula:

$$\frac{\text{industry peers} - \text{levy peers}}{\text{levy peers}} \times \text{weighting}$$

- (2) In the formula in subclause (1),—
- (a) **industry peers** means the experience rate of the applicable industry peer group calculated using the formula in subclauses (3) and (4):
- (b) **levy peers** means the experience rate of the whole group that is in the same levy risk group as the applicable industry peer group calculated using the formula in subclauses (5) and (6):
- (c) **weighting** means the weighting calculated using the formula in subclauses (7) and (8).

Industry peers

- (3) The Corporation must calculate the experience rate of the applicable industry peer group using the following formula:

$$\frac{\text{compensation days}}{\text{earnings}}$$

- (4) In the formula in subclause (3),—
- (a) **compensation days** means the total number of weekly compensation days in the claims activity period for the qualifying claims of the levy payers in the applicable industry peer group in the experience period, but with any qualifying claim exceeding 365 days being counted as 365 days:

- (b) **earnings** means the total of the liable earnings of the levy payers in the applicable industry peer group in the experience period.

Levy peers

- (5) The Corporation must calculate the experience rate of the whole group that is in the same levy risk group as the applicable industry peer group using the following formula:

$$\frac{\text{compensation days}}{\text{earnings}}$$

- (6) In the formula in subclause (5),—
- (a) **compensation days** means the total number of weekly compensation days in the claims activity period for the qualifying claims of the whole group in the applicable levy risk group in the experience period, but with any qualifying claim exceeding 365 days being counted as 365 days:
- (b) **earnings** means the total of the liable earnings of the whole group in the applicable levy risk group in the experience period.

Weighting

- (7) The Corporation must calculate the weighting using the following formula:

$$\frac{\text{industry peer group earnings}}{\text{risk group earnings}}$$

- (8) In the formula in subclause (7),—
- (a) **industry peer group earnings** means the total of the liable earnings of the levy payers in the applicable industry peer group in the experience period:
- (b) **risk group earnings** means the total of the liable earnings of the whole group in the applicable levy risk group in the experience period.

14 Industry size modification: when result of calculation must be disregarded

- (1) If the industry size modification calculated using the formula in regulation 13 is greater than 0.15, the Corporation must dis-

regard the result and treat the industry size modification as 0.15.

- (2) If the industry size modification calculated using the formula in regulation 13 is less than -0.15 , the Corporation must disregard the result and treat the industry size modification as -0.15 .

15 Experience rating modification

- (1) The Corporation must calculate the experience rating modification using the following formula:

$$[(\text{rehabilitation component} \times 0.75) + (\text{risk management component} \times 0.25)] \times \text{off-balance adjustment}$$

- (2) In the formula in subclause (1),—
- (a) **rehabilitation component** means the rehabilitation component calculated using the formula in subclauses (4) to (11):
- (b) **risk management component** means the risk management component calculated using the formula in subclauses (12) to (19):
- (c) **off-balance adjustment** means the adjustment that is—
- (i) required to ensure that the aggregate value of discounts equals the aggregate value of loadings to be applied to section 167(4)(a) levies payable by levy payers in the applicable levy year; and
- (ii) applied as described in subclause (20).

Weighting for use in calculating rehabilitation component and risk management component

- (3) For the weighting referred to in subclauses (5)(c) and (13)(c), the Corporation must either calculate it using the formulas in paragraphs (a) to (h) or use the weighting in paragraph (i), as follows:
- (a) if the liable earnings of the levy payer in the experience period are \$2,000,000 or less, the weighting is the result of—

$$5\% \times \sqrt{\frac{\text{liable earnings}}{\$2,000,000}}$$

- (b) if the liable earnings of the levy payer in the experience period are over \$2,000,000 and equal to or under \$5,000,000, the weighting is the result of—

$$5\% + \{5\% \times \sqrt{\frac{\text{liable earnings} - \$2,000,000}{\$3,000,000}}\}$$

- (c) if the liable earnings of the levy payer in the experience period are over \$5,000,000 and equal to or under \$10,000,000, the weighting is the result of—

$$10\% + \{5\% \times \sqrt{\frac{\text{liable earnings} - \$5,000,000}{\$5,000,000}}\}$$

- (d) if the liable earnings of the levy payer in the experience period are over \$10,000,000 and equal to or under \$20,000,000, the weighting is the result of—

$$15\% + \{5\% \times \sqrt{\frac{\text{liable earnings} - \$10,000,000}{\$10,000,000}}\}$$

- (e) if the liable earnings of the levy payer in the experience period are over \$20,000,000 and equal to or under \$50,000,000, the weighting is the result of—

$$20\% + \{10\% \times \sqrt{\frac{\text{liable earnings} - \$20,000,000}{\$30,000,000}}\}$$

- (f) if the liable earnings of the levy payer in the experience period are over \$50,000,000 and equal to or under \$100,000,000, the weighting is the result of—

$$30\% + \{10\% \times \sqrt{\frac{\text{liable earnings} - \$50,000,000}{\$50,000,000}}\}$$

- (g) if the liable earnings of the levy payer in the experience period are over \$100,000,000 and equal to or under \$200,000,000, the weighting is the result of—

$$40\% + \{10\% \times \sqrt{\frac{\text{liable earnings} - \$100,000,000}{\$100,000,000}}\}$$

- (h) if the liable earnings of the levy payer in the experience period are over \$200,000,000 and equal to or under \$1,350,000,000, the weighting is the result of—

$$50\% + \{50\% \times \sqrt{\frac{\text{liable earnings} - \$200,000,000}{\$1,150,000,000}}\}$$

- (i) if the liable earnings of the levy payer in the experience period are over \$1,350,000,000, the weighting is 100%.

Rehabilitation component

- (4) The Corporation must calculate the rehabilitation component using the following formula:

$$\frac{(\text{payer's rate} - \text{payers' rate})}{\text{payers' rate}} \times \text{weighting}$$

- (5) In the formula in subclause (4),—
- (a) **payer's rate** means the experience rate of the levy payer for the applicable levy risk group calculated using the formula in subclauses (6) and (7):
- (b) **payers' rate** means the experience rate of the levy payers in the applicable industry peer group calculated using the formula in subclauses (8) and (9):
- (c) **weighting** means the weighting provided by subclause (3).
- (6) The Corporation must calculate the experience rate of the levy payer for the applicable levy risk group using the following formula:

$$\frac{\text{compensation days}}{\text{earnings}}$$

- (7) In the formula in subclause (6),—
- (a) **compensation days** means the total number of weekly compensation days in the claims activity period for the qualifying claims of the levy payer in the experience period, but with any qualifying claim exceeding 365 days being counted as 365 days:
- (b) **earnings** means the total of the levy payer's liable earnings in the experience period.

- (8) The Corporation must calculate the experience rate of the levy payers in the applicable industry peer group using the following formula:

$$\frac{\text{compensation days}}{\text{earnings}}$$

- (9) In the formula in subclause (8),—
- (a) **compensation days** means the total number of weekly compensation days in the claims activity period for the qualifying claims of the levy payers in the applicable industry peer group in the experience period, but with any qualifying claim exceeding 365 days being counted as 365 days:
- (b) **earnings** means the total of the liable earnings of the levy payers in the applicable industry peer group in the experience period.

Rehabilitation component: when result of calculation must be disregarded

- (10) If the rehabilitation component calculated using the formula in subclauses (4) to (9) is greater than 0.35, the Corporation must disregard the result and treat the component as 0.35.
- (11) If the rehabilitation component calculated using the formula in subclauses (4) to (9) is less than -0.35, the Corporation must disregard the result and treat the component as -0.35.

Risk management component

- (12) The Corporation must calculate the risk management component using the following formula:

$$\frac{(\text{payer's rate} - \text{payers' rate})}{\text{payers' rate}} \times \text{weighting}$$

- (13) In the formula in subclause (12),—
- (a) **payer's rate** means the experience rate of the levy payer for the applicable levy risk group calculated using the formula in subclauses (14) and (15):
- (b) **payers' rate** means the experience rate of the levy payers in the applicable industry peer group calculated using the formula in subclauses (16) and (17):
- (c) **weighting** means the weighting provided by subclause (3).

- (14) The Corporation must calculate the experience rate of the levy payer for the applicable levy risk group using the following formula:

$$\frac{\text{claims and deaths}}{\text{earnings}}$$

- (15) In the formula in subclause (14),—
- (a) **claims and deaths** means the sum of—
- (i) the number of the qualifying claims of the levy payer in the experience period for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment; and
 - (ii) the number of the qualifying claims of the levy payer in the experience period involving the death of a current or former employee of the employer or the death of the private domestic worker:
- (b) **earnings** means the total of the levy payer's liable earnings in the experience period.
- (16) The Corporation must calculate the experience rate of the levy payers in the applicable industry peer group using the following formula:

$$\frac{\text{claims and deaths}}{\text{earnings}}$$

- (17) In the formula in subclause (16),—
- (a) **claims and deaths** means the sum of—
- (i) the number of the qualifying claims of the levy payers in the applicable industry peer group in the experience period for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment; and
 - (ii) the number of the qualifying claims of the levy payers in the applicable industry peer group in the experience period involving the death of a current or former employee of an employer or the death of a private domestic worker:

- (b) **earnings** means the total of the liable earnings of the levy payers in the applicable industry peer group in the experience period.

Risk management component: when result of calculation must be disregarded

- (18) If the risk management component calculated using the formula in subclauses (12) to (17) is greater than 0.35, the Corporation must disregard the result and treat the component as 0.35.
- (19) If the risk management component calculated using the formula in subclauses (12) to (17) is less than -0.35, the Corporation must disregard the result and treat the component as -0.35.

Off-balance adjustment

- (20) The Corporation must apply the off-balance adjustment by,—
- (a) first, calculating the off-balance adjustment for the applicable non-industry peer group; and
- (b) secondly, applying the off-balance adjustment to each levy payer in the applicable non-industry peer group in proportion to the unadjusted experience rating modification for the levy payer.

16 Experience rating modification: when result of calculation must be disregarded

- (1) If the experience rating modification calculated using the formula in regulation 15 is greater than 0.35, the Corporation must disregard the result and treat the experience rating modification as 0.35.
- (2) If the experience rating modification calculated using the formula in regulation 15 is less than -0.35, the Corporation must disregard the result and treat the experience rating modification as -0.35.

17 Applying grouping for this Part

If the Corporation's exercise of its grouping power in regulation 18 makes a group that is a levy payer, the Corporation must—

- (a) apply this Part to the group to decide whether to make an adjustment as described in regulation 3(3) and, if it is to make an adjustment, whether the adjustment is to be up or down; and
- (b) apply the decision to each levy payer in the group; and
- (c) invoice each levy payer in the group individually.

Part 3

Powers needed to make system work

18 Grouping levy payers

- (1) This regulation applies to the situations of levy payers on 1 April and empowers the Corporation to group the levy payers for the applicable levy year starting on that date.
- (2) If levy payers are companies that are associated persons under section YB 2 of the Income Tax Act 2007, the Corporation may group the companies as 1 levy payer.
- (3) If levy payers are companies and persons other than companies that are associated persons under section YB 3 of the Income Tax Act 2007, the Corporation may group the companies and persons as 1 levy payer.
- (4) If levy payers are trustees of trusts that are associated persons under section YB 7 of the Income Tax Act 2007, the Corporation may group the trustees as 1 levy payer.
- (5) If levy payers are trustees of trusts and settlors of the trusts that are associated persons under section YB 8 of the Income Tax Act 2007, the Corporation may group the trustees and settlors as 1 levy payer.
- (6) If levy payers are partnerships and partners in the partnerships that are associated persons under section YB 12 of the Income Tax Act 2007, the Corporation may group the partnerships and partners as 1 levy payer.
- (7) If levy payers are persons who are associated persons under section YB 14 of the Income Tax Act 2007, the Corporation may group the persons as 1 levy payer.
- (8) In applying the relevant section of the Income Tax Act 2007, the Corporation must disregard references in it to any of sections YB 4, YB 5, YB 6, YB 9, and YB 11 of the Income Tax Act 2007.

- (9) If a levy payer submits tax returns that cover the levy payer's employees and the employees of another levy payer as if they were the levy payer's employees, the Corporation may group the levy payers as 1 levy payer.
- (10) If the Corporation's application of this regulation results in a levy payer being in 2 or more groups, the Corporation must decide the group in which to put the levy payer, having regard to the following:
 - (a) which group has the greatest influence over the levy payer's workplace safety; and
 - (b) which group exerts the greatest management or other control over the levy payer's workplace.
- (11) The Corporation must not group levy payers solely on the ground that the levy payers are under the control of the Crown or have shareholding Ministers.

19 Attributing information about earnings and claims

- (1) This regulation applies to information about a levy payer's liable earnings and qualifying claims.
- (2) When a levy payer transfers all or part of its business as a going concern, the Corporation must attribute the information to the transferee.
- (3) When levy payers amalgamate, the Corporation must attribute the information to the amalgamated levy payer.
- (4) When a levy payer ceases to carry out an activity for which all or part of the levy was paid, the Corporation must continue to attribute the information to the levy payer.
- (5) When a levy payer leaves a group of levy payers, the Corporation must attribute the information to the levy payer.
- (6) When a levy payer that is part of a group ceases to operate, the Corporation must attribute the information to the group.
- (7) This regulation does not apply if the transfer, amalgamation, or ceasing was effected before 1 April 2011.

20 Disregarding arrangements

- (1) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of altering, directly or indirectly,

the result of the application of regulations 8 to 17 to the levy payer.

- (2) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of avoiding being placed in a group, or in a particular group, under regulation 18.
- (3) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of avoiding the application of regulation 19 to the levy payer.

21 Using and disclosing information

- (1) This regulation applies to a levy payer who is an employer.
- (2) For the purposes of applying these regulations to the levy payer, the Corporation may use information it holds about a claim made by a current or former employee of the levy payer, whether the claim was made before the claimant became an employee or while the claimant was an employee.
- (3) The Corporation may disclose to the levy payer any information about a claim made by a current or former employee of the levy payer that the Corporation uses for the purposes of applying these regulations to the levy payer.

22 Collecting information

- (1) The Corporation may require a levy payer to—
 - (a) provide the information the Corporation needs to apply regulation 18 or 19 to the levy payer:
 - (b) confirm or deny the correctness of information that the Corporation holds about the levy payer and proposes to use to apply regulation 18 or 19 to the levy payer.
- (2) The Corporation may specify—
 - (a) the form in which the levy payer must respond to the requirement:
 - (b) the period within which the levy payer must respond to the requirement.
- (3) If the levy payer does not respond to the requirement in the form and time specified, the Corporation may use the information it holds about the levy payer to apply the regulation to the levy payer.

23 Declaring adverse event

- (1) The Minister may declare that an event is an adverse event for the purposes of these regulations.
- (2) The Minister must make the declaration by publishing a notice in the *Gazette*.
- (3) Part 1 or 2 applies to a qualifying claim resulting directly or indirectly from the adverse event only if the person whose levy is affected contributed materially to the injury for which the qualifying claim is made.

24 Revocation and saving

- (1) The Accident Compensation (Experience Rating) Regulations 2011 (SR 2011/22) are revoked.
- (2) Despite subclause (1), the Accident Compensation (Experience Rating) Regulations 2011 continue to apply as if they had not been revoked to the following levy years:
 - (a) the levy year starting on 1 April 2011 and ending on 31 March 2012:
 - (b) the levy year starting on 1 April 2012 and ending on 31 March 2013.
- (3) The Accident Compensation (Experience Rating—Canterbury Adverse Event) Notice 2011 continues to apply for the purposes of these regulations and the Accident Compensation (Experience Rating) Regulations 2011.

Schedule 1

r 6

Levy risk groups for applicable levy year

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing

Levy risk groups	Classification units
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere classified)
	01692 Mushroom growing
	02195 Horticultural contracting and labour supply services
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming
018 Dairy cattle farming	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)

Levy risk groups		Classification units
		04150 Line fishing (including processing on board)
		04190 Fishing (not elsewhere classified)
041	Forestry, hunting and trapping	02200 Hunting and trapping
		03010 Forestry
		03020 Logging
		03030 Forestry support services (excluding tree cutting and felling)
051	Shearing	02120 Shearing services
081	Exploration and mining	11010 Coal mining
		13110 Iron ore mining
		13140 Gold ore mining
		13150 Mineral sand mining
		13170 Silver, lead, and zinc ore mining
		13190 Metal ore mining (not elsewhere classified)
		14110 Gravel and sand quarrying
		14190 Construction material mining (not elsewhere classified)
		14200 Mining and quarrying (not elsewhere classified)
		15110 Petroleum and natural gas exploration
		15130 Mineral exploration
		15200 Mining support services (not elsewhere classified)
110	Sugar, confectionery and crisps manufacturing, and packaging	21710 Sugar manufacturing
		21720 Confectionery manufacturing
		21795 Potato crisps and corn crisps manufacturing
		78670 Packaging services
112	Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
		21210 Milk and cream processing
		21220 Ice cream manufacturing
		21290 Cheese and other dairy product manufacturing (not elsewhere classified)

	Levy risk groups	Classification units
113	Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing
		21610 Bread manufacturing (factory-based)
114	Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based)
		21630 Biscuit manufacturing (factory-based)
		21740 Prepared animal and bird feed manufacturing
		21790 Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing
		21400 Oil and fat manufacturing
117	Seafood, poultry and grain product manufacturing	21120 Poultry processing
		21510 Grain mill product manufacturing
		21730 Seafood processing (other than on board vessels)
119	Meat processing	21110 Meat processing
121	Beverage and tobacco product manufacturing	21810 Soft drink, cordial, and syrup manufacturing
		21820 Beer manufacturing
		21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840 Spirit manufacturing
		21900 Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210 Cut and sewn textile product manufacturing
		22290 Textile finishing and textile product manufacturing (not elsewhere classified)
		22390 Knitted product manufacturing
		22420 Clothing manufacturing
		22500 Footwear manufacturing
		22620 Leather and leather substitute goods manufacturing
		25510 Tyre manufacturing

Levy risk groups		Classification units	
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing

Levy risk groups		Classification units	
		24130	Printing support services
171	Petroleum, gas and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning compound manufacturing
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing

Levy risk groups		Classification units	
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing

Levy risk groups		Classification units	
		84330	Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		27630	Nut, bolt, screw, and rivet manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)

Levy risk groups		Classification units	
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28130	Automotive electrical components manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	29220	Metal furniture manufacturing
		28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including less than 30% office work)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media

Levy risk groups	Classification units
	28310 Photographic, optical, and ophthalmic equipment manufacturing
	28320 Medical and surgical equipment and prosthetics manufacturing
	28390 Professional and scientific equipment manufacturing (not elsewhere classified)
	28410 Computer and electronic office equipment manufacturing
	28420 Communications equipment manufacturing
	29410 Jewellery and silverware manufacturing
253 Furniture and other manufacturing	29210 Wooden furniture and upholstered seat manufacturing
	29230 Mattress manufacturing
	29290 Furniture manufacturing (not elsewhere classified)
	29420 Toy, sporting, and recreational product manufacturing
	29490 Manufacturing (not elsewhere classified)
261 Electricity generation and supply	36102 On-selling electricity and electricity market operation
	36103 Energy and services utilities operation (excluding construction, maintenance, and plant operation)
	36110 Fossil fuel electricity generation
	36120 Hydroelectricity generation
	36130 Electricity generation (not elsewhere classified)
271 Non electricity utilities and network infrastructure	36101 Electricity line-system operation
	36200 Gas supply
	37010 Water supply
	37020 Sewerage and drainage services
	41221 Utility network construction and maintenance services
291 Waste services	96340 Waste treatment and disposal services

Levy risk groups	Classification units
	96350 Solid waste collection services
	96370 Waste remediation and materials recovery services
	96380 Waste collection services (not elsewhere classified)
301 Other building construction	41120 Residential building construction (not elsewhere classified)
	41130 Non-residential building construction
303 House construction	41110 House construction
311 Road and bridge construction	41210 Road and bridge construction
313 Heavy and civil engineering construction	41220 Heavy and civil engineering construction (not elsewhere classified)
315 Land development services	41222 Land development and subdivision
	42100 Site preparation services
320 Agricultural, plumbing and homeware goods wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)
	45391 Plumbing goods wholesaling
	47320 Furniture and floor coverings wholesaling
	47390 Kitchenware and diningware wholesaling
321 Electrical services	42320 Electrical services (including telecommunication services within buildings)
322 Heating, ventilation and alarm services	42330 Air conditioning and heating services
	42341 Fire and security alarm installation services
323 Plumbing and building completion services	42310 Plumbing services
	42592 Building completion services—all trades subcontracted
324 Painting and decorating services	42440 Painting and decorating services
326 Construction and building trade services	42101 Hire of construction machinery and cranes with operator
	42210 Concreting services
	42342 Building installation services (not elsewhere classified)
	42410 Plastering and ceiling services

Levy risk groups	Classification units
	42420 Carpentry services
	42430 Tiling and carpeting services
	42450 Glazing services
	42510 Landscape construction services
	42590 Construction services (not elsewhere classified)
	95250 Gardening and turf management services
328 Structural trade services	42220 Bricklaying services
	42230 Roofing services
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)

Levy risk groups		Classification units	
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
		47990	Wholesaling (not elsewhere classified)
373	Other wholesaling	47990	Wholesaling (not elsewhere classified)
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motor cycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)
		53140	Motor vehicle parts retailing
395	Motor trade services	53210	Petroleum fuel retailing (including associated vehicle servicing)
		46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing

Levy risk groups		Classification units	
411	Food retailing	21640	Bakery product manufacturing (non-factory based)
		51100	Supermarket and grocery stores
		51210	Fresh meat, fish, and poultry retailing
		51220	Fruit and vegetable retailing
		51230	Liquor retailing
		51290	Specialised food retailing (not elsewhere classified)
		420	Pharmacies and associated retailing
		95220	Photographic film processing
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low-medium-risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing
		52341	Computer and computer peripherals retailing
		52342	Electrical and electronic goods retailing (not elsewhere classified)
		52420	Toy and game retailing

Levy risk groups	Classification units
	52590 Store-based retailing (not elsewhere classified)
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor covering retailing
	52330 Hardware and building supplies retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars
	57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services
	51270 Catering services
	57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport
	61220 Urban bus transport
	61230 Taxi and road transport (not elsewhere classified)
	62000 Rail freight transport
	62100 Rail passenger transport
463 Road freight transport	61100 Road freight transport
491 Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
	66300 Airport operations and air transport support services (not elsewhere classified)
493 Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137
	64040 Air operations under Civil Aviation Rules Part 133 or 135
	64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, 106, or 115

Levy risk groups	Classification units
501 Water and scenic transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
	63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
	63030 Inland water transport (except passenger-only)
	63031 Water passenger transport (river, lake, or harbour)
	66230 Port and water transport terminal operations
	66290 Water transport support services (not elsewhere classified)
	66500 Scenic and sightseeing transport (excluding aviation)
	511 Postal and courier services
	71120 Courier pick-up and delivery services
521 Travel, customs and shipping agency services	66410 Travel agency and tour arrangement services
	66440 Customs and shipping agency services (excluding handling of goods)
523 Other transport and transport services	65090 Transport (not elsewhere classified)
	66190 Transport support services (not elsewhere classified)
	66420 Freight forwarding services
525 Stevedoring	66210 Stevedoring services
531 Warehousing and storage	67010 Grain storage services
	67090 Warehousing and storage services (not elsewhere classified)
541 Publishing	24211 Newspaper publishing
	24221 Magazine and other periodical publishing
	24230 Book publishing
	24231 Publishing (not elsewhere classified) (except software, music, and Internet)

Levy risk groups	Classification units
	24232 Internet publishing and broadcasting
	24233 Directory and mailing-list publishing
	24234 Music publishing
	24235 Software publishing
581 Communications and information services	71200 Wired telecommunications network operation
	71210 Wireless telecommunications network operation (not elsewhere classified)
	71230 Telecommunications services (not elsewhere classified)
	71240 Internet service providers and web search portals
	78310 Data processing and web-hosting services
	78320 Electronic information storage services
	92110 Information services (not elsewhere classified)
621 Finance, insurance and statistical services	73100 Central banking
	73210 Banking
	73220 Building society operation
	73230 Credit union operation
	73290 Depository financial intermediation (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
	74120 Superannuation funds
	74210 Health insurance
	74220 General insurance
	75110 Financial asset broking services
	75190 Auxiliary finance and investment services (not elsewhere classified)
	75200 Auxiliary insurance services
	78530 Market research and statistical services

Levy risk groups		Classification units	
641	Financial and rental services	77300	Non-financial assets leasing and investment (including franchisors)
		77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services

Levy risk groups		Classification units	
723	Management and consulting services	78550	Management advice and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services
773	Inspection, investigation and security services	21111	Meat and food inspection services

Levy risk groups	Classification units
	78640 Investigation and security services
775 Corrective services	96320 Correctional and detention services
777 Fire and emergency services	96330 Fire protection and other emergency services (except police and ambulance services)
801 Primary and secondary education	84210 Primary education
	84220 Secondary education
	84230 Combined primary and secondary education
	84240 Special-school education
811 Tertiary education	84310 Higher education (undergraduate and postgraduate courses)
	84320 Technical and vocational education and training
821 Community and arts education	84400 Adult, community, and other education (not elsewhere classified)
	84600 Arts education
841 Hospital and midwifery services	86110 Hospitals (except psychiatric hospitals)
	86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)
	86132 Midwifery services
851 Medical and optical services	86210 General practice medical services
	86220 Specialist medical services
	86320 Optometry and optical dispensing
853 Dental services	86230 Dental services
855 Health and community services	86310 Pathology and diagnostic imaging services
	86340 Community health centre operation
	86350 Physiotherapy services
	86360 Chiropractic and osteopathic services
	86390 Allied health services (not elsewhere classified)

Levy risk groups		Classification units
		86391 Health care services (not elsewhere classified)
		87222 Residential refuge operation
861	Preschool education and child care	84100 Preschool education
		87100 Child care services
863	Medical and social support services	86131 Labour supply services (nursing, medical, and dental)
		87290 Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130 Aged care residential services
		86330 Ambulance services
		87210 Retirement village operation (without rest home or hospital facilities)
		87211 Retirement village operation (with rest home or hospital facilities)
		87220 Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120 Motion picture and video distribution
		91210 Radio broadcasting
		91220 Free-to-air television broadcasting
		91230 Cable and other subscription programming
		92100 Libraries and archives
903	Entertainment and performing arts	91110 Motion picture and video production
		91111 Post-production services and other motion picture and video activities (not elsewhere classified)
		91130 Motion picture exhibition
		92410 Performing arts operation
		92420 Creative artists, musicians, writers, and performers
		92510 Music and other sound recording activities (not elsewhere classified)
		92520 Performing arts venue operation

Levy risk groups	Classification units
	93220 Casino operation
911 Sporting and recreational activities (lower risk group)	93111 Horse and dog racing administration and track operation
	93120 Sports and physical recreation venues, grounds, and facilities operation
	93130 Health and fitness centres and gymnasia operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93199 Sport and physical recreation—netball
	93300 Amusement parks and centres operation
	93400 Amusement and other recreation activities (not elsewhere classified)
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby

Levy risk groups	Classification units
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium–high-risk group)	01520 Horse farming and horse agistment
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93194 Sport and physical recreation—professional cricket
	93198 Sport and physical recreation—motor racing
	93410 Alpine and white water recreation activities
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)

	Levy risk groups	Classification units
941	Repair and maintenance (low-risk group)	52620 Clothing and footwear repair 52690 Repair and maintenance (not elsewhere classified) 78330 Electronic (except domestic appliance) and precision equipment repair and maintenance
943	Repair and maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified) 52610 Domestic appliance repair and maintenance 53220 Automotive electrical services 53230 Automotive body, paint, and interior repair and maintenance 53290 Automotive repair and maintenance (not elsewhere classified)
945	Facilities maintenance and management	78650 Pest control services (except agricultural and forestry) 78660 Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	96100 Religious organisations and services 96210 Business and professional association services 96220 Labour association services 96290 Interest group services (not elsewhere classified)
953	Personal and community activities	66110 Parking services 95240 Funeral, crematorium, and cemetery services 95260 Hairdressing and beauty services 95270 Diet and weight-reduction centre operation 95290 Personal services (not elsewhere classified) 95300 Brothel-keeping, massage parlour and prostitution services 96291 Community-based, multi-functional activities (not elsewhere classified)

Levy risk groups	Classification units
	97000 Private households employing staff
955 Laundries and dry cleaners	95210 Laundry and dry-cleaning services

Schedule 2

r 6

Levy risk groups for experience period tax year 1 April 2011 to 31 March 2012

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere classified)
01692 Mushroom growing	
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming

Levy risk groups	Classification units
	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming
018 Dairy cattle farming	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
041 Forestry, hunting and trapping	02200 Hunting and trapping
	03010 Forestry
	03020 Logging
	03030 Forestry support services (excluding tree cutting and felling)
051 Shearing	02120 Shearing services
081 Exploration and mining	11010 Coal mining
	13110 Iron ore mining
	13140 Gold ore mining
	13150 Mineral sand mining
	13170 Silver, lead, and zinc ore mining
	13190 Metal ore mining (not elsewhere classified)
	14110 Gravel and sand quarrying
	14190 Construction material mining (not elsewhere classified)
	14200 Mining and quarrying (not elsewhere classified)

Levy risk groups	Classification units
	15110 Petroleum and natural gas exploration
	15130 Mineral exploration
	15200 Mining support services (not elsewhere classified)
110 Sugar, confectionery and crisps manufacturing, and packaging	21710 Sugar manufacturing
	21720 Confectionery manufacturing
	21795 Potato crisps and corn crisps manufacturing
	78670 Packaging services
112 Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
	21210 Milk and cream processing
	21220 Ice cream manufacturing
	21290 Cheese and other dairy product manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing
	21610 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based)
	21630 Biscuit manufacturing (factory-based)
	21740 Prepared animal and bird feed manufacturing
	21790 Food product manufacturing (not elsewhere classified)
116 Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing
	21400 Oil and fat manufacturing
117 Seafood, poultry and grain product manufacturing	21120 Poultry processing
	21510 Grain mill product manufacturing
	21730 Seafood processing (other than on board vessels)
119 Meat processing	21110 Meat processing
121 Beverage and tobacco product manufacturing	21810 Soft drink, cordial, and syrup manufacturing
	21820 Beer manufacturing

Levy risk groups		Classification units
		21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840 Spirit manufacturing
		21900 Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210 Cut and sewn textile product manufacturing
		22290 Textile finishing and textile product manufacturing (not elsewhere classified)
		22390 Knitted product manufacturing
		22420 Clothing manufacturing
		22500 Footwear manufacturing
		22620 Leather and leather substitute goods manufacturing
		25510 Tyre manufacturing
		25590 Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120 Synthetic textile manufacturing
		22140 Natural textile manufacturing
		22220 Textile floor covering manufacturing
		22230 Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110 Wool scouring
		22611 Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210 Veneer and plywood manufacturing
		23230 Wooden structural fittings and components manufacturing
		23290 Wood product manufacturing (not elsewhere classified)
		29190 Prefabricated wooden building manufacturing
		45310 Timber wholesaling
		52592 Firewood, coal, and coke retailing
143	Timber processing	23110 Log sawmilling

Levy risk groups		Classification units
		23120 Wood chipping
		23130 Timber resawing and dressing
151	Paper and paper product manufacturing	23310 Pulp, paper, and paperboard manufacturing
		23330 Corrugated paperboard and paperboard container manufacturing
		23340 Paper bag and sack manufacturing
		24110 Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220 Reconstituted wood product manufacturing
		23390 Converted paper product manufacturing (not elsewhere classified)
		23391 Sanitary paper product manufacturing
161	Printing and associated services	24120 Printing
		24130 Printing support services
171	Petroleum, gas and inorganic chemical products	12000 Oil and gas extraction
		25100 Petroleum refining and petroleum fuel manufacturing
		25320 Industrial gas manufacturing
		25350 Basic inorganic chemical manufacturing
		65010 Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)
		25310 Fertiliser manufacturing
		25330 Synthetic resin and synthetic rubber manufacturing
		25360 Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340 Basic organic chemical manufacturing
		25410 Explosives manufacturing
		25420 Paint and coatings manufacturing

Levy risk groups		Classification units
		25490 Basic chemical product manufacturing (not elsewhere classified)
		25491 Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430 Human pharmaceutical and medicinal product manufacturing
		25431 Veterinary pharmaceutical and medicinal product manufacturing
		25440 Pesticide manufacturing
		25450 Cleaning compound manufacturing
		25460 Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610 Rigid and semi-rigid polymer product manufacturing
		25630 Polymer film and sheet packaging material manufacturing
		25650 Polymer foam product manufacturing
		25661 Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	26100 Glass and glass product manufacturing
		26210 Clay brick manufacturing
		26310 Cement and lime manufacturing
		26320 Plaster and gypsum product manufacturing
		26350 Concrete product manufacturing
		26400 Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290 Ceramic product manufacturing (not elsewhere classified)
		26330 Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210 Alumina production
		27220 Aluminium smelting
		27230 Copper, silver, lead, and zinc smelting and refining

Levy risk groups		Classification units
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330 Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27110 Iron smelting and steel manufacturing
		27120 Iron and steel casting
		27121 Iron and steel forging
		27130 Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510 Metal container manufacturing (not elsewhere classified)
		27620 Spring and wire product manufacturing
		84330 Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310 Aluminium rolling, drawing, and extruding
		27420 Architectural aluminium product manufacturing
		27630 Nut, bolt, screw, and rivet manufacturing
		45220 Metal and mineral wholesaling
224	Sheet metal products	27430 Metal roof and guttering manufacturing (except aluminium)
		27590 Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640 Surface coating and finishing
		27690 Fabricated metal product manufacturing (not elsewhere classified)
		27692 Boiler, tank, and other heavy-gauge metal container manufacturing
		29110 Prefabricated metal building manufacturing
228	Structural metal industries	27410 Structural steel fabricating

Levy risk groups		Classification units
		27490 Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic, and electrical manufacturing	28240 Aircraft manufacturing and repair services
		28490 Electronic equipment manufacturing (not elsewhere classified)
		28510 Domestic appliance manufacturing (not elsewhere classified)
		28511 Whiteware appliance manufacturing
		28540 Electric lighting equipment manufacturing
		28590 Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110 Motor vehicle manufacturing
		28130 Automotive electrical components manufacturing
		28190 Motor vehicle parts manufacturing (not elsewhere classified)
		28290 Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	28520 Electric cable and wire manufacturing
		28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640 Machine tool and parts manufacturing
		28650 Lifting and material-handling equipment manufacturing
		28660 Pump and compressor manufacturing
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing

Levy risk groups		Classification units	
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		29220	Metal furniture manufacturing
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
		29410	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation

Levy risk groups		Classification units
		36103 Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110 Fossil fuel electricity generation
		36120 Hydroelectricity generation
		36130 Electricity generation (not elsewhere classified)
271	Non electricity utilities and network infrastructure	36101 Electricity line-system operation
		36200 Gas supply
		37010 Water supply
		37020 Sewerage and drainage services
		41221 Utility network construction and maintenance services
291	Waste services	96340 Waste treatment and disposal services
		96350 Solid waste collection services
		96370 Waste remediation and materials recovery services
		96380 Waste collection services (not elsewhere classified)
301	Other building construction	41120 Residential building construction (not elsewhere classified)
		41130 Non-residential building construction
303	House construction	41110 House construction
311	Road and bridge construction	41210 Road and bridge construction
313	Heavy and civil engineering construction	41220 Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	41222 Land development and subdivision
		42100 Site preparation services
320	Agricultural, plumbing, and homeware goods wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)
		45391 Plumbing goods wholesaling
		47320 Furniture and floor coverings wholesaling
		47390 Kitchenware and diningware wholesaling

Levy risk groups		Classification units	
321	Electrical services	42320	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation and alarm services	42330	Air conditioning and heating services
		42341	Fire and security alarm installation services
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted
324	Painting and decorating services	42440	Painting and decorating services
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator
		42210	Concreting services
		42342	Building installation services (not elsewhere classified)
		42410	Plastering and ceiling services
		42420	Carpentry services
		42430	Tiling and carpeting services
		42450	Glazing services
		42510	Landscape construction services
		42590	Construction services (not elsewhere classified)
		95250	Gardening and turf management services
		328	Structural trade services
42230	Roofing services		
42240	Structural steel erection services		
331	Petroleum product and specialty wholesaling	45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)
		46120	Professional and scientific goods wholesaling
		46130	Computer and computer peripherals wholesaling
		46160	Telecommunication goods wholesaling
		47920	Jewellery and watch wholesaling
		47930	Toy and sporting goods wholesaling

Levy risk groups	Classification units
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)
351 Vehicle and machinery wholesaling	46110 Agricultural and construction machinery wholesaling
	46220 Commercial vehicle wholesaling
361 Fish, meats and dairy produce wholesaling	47110 Meat, poultry, and smallgoods wholesaling
	47130 Dairy produce wholesaling
	47140 Fish and seafood wholesaling
371 Wholesale trade (low-risk group)	45111 Wool wholesaling
	45230 Industrial and agricultural chemical product wholesaling
	46210 Car wholesaling
	47170 Liquor and tobacco product wholesaling
	47210 Textile product wholesaling
	47220 Clothing and footwear wholesaling
	47940 Book and magazine wholesaling
	47950 Paper product wholesaling
	47960 Pharmaceutical and toiletry goods wholesaling
373 Other wholesaling	47990 Wholesaling (not elsewhere classified)
391 Car retailing	53110 Car retailing (including associated vehicle servicing)

Levy risk groups	Classification units
393 Motor trade wholesaling and re-tailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified) 46230 Motor vehicle new-part wholesaling 52450 Marine equipment retailing 53120 Motor cycle retailing (including associated vehicle servicing) 53130 Trailer and motor vehicle retailing (not elsewhere classified) 53140 Motor vehicle parts retailing 53210 Petroleum fuel retailing (including associated vehicle servicing)
395 Motor trade services	46240 Motor vehicle dismantling and used-part wholesaling 53240 Tyre retailing
411 Food retailing	21640 Bakery product manufacturing (non-factory based) 51100 Supermarket and grocery stores 51210 Fresh meat, fish, and poultry retailing 51220 Fruit and vegetable retailing 51230 Liquor retailing 51290 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing 95220 Photographic film processing
422 Clothing and footwear retailing	52210 Clothing retailing 52220 Footwear retailing
424 Retail trade (low-risk group)	52350 Entertainment media retailing 52410 Sport and camping equipment retailing 52430 Newspaper and book retailing 52460 Stationery goods retailing 52540 Flower retailing 52550 Watch and jewellery retailing 52560 Personal accessories retailing (not elsewhere classified)

Levy risk groups	Classification units
	52591 Craft and gift retailing (not elsewhere classified)
	71111 Retail postal services
	95110 Video and other electronic media rental and hiring
426 Retail trade (low–medium-risk group)	52100 Department stores
	52340 Electrical, electronic, and gas appliance retailing
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor covering retailing
	52330 Hardware and building supplies retailing
	52331 Houseware retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars
	57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services
	51270 Catering services
	57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport
	61220 Urban bus transport
	61230 Taxi and road transport (not elsewhere classified)

Levy risk groups		Classification units
		62000 Rail freight transport
		62100 Rail passenger transport
463	Road freight transport	61100 Road freight transport
491	Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300 Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137
		64040 Air operations under Civil Aviation Rules Part 133 or 135
		64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501	Water and scenic transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030 Inland water transport (except passenger-only)
		63031 Water passenger transport (river, lake, or harbour)
		66230 Port and water transport terminal and marina operators
		66290 Water transport support services (not elsewhere classified)
		66500 Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110 Postal services
		71120 Courier pick-up and delivery services
521	Travel, customs and shipping agency services	66410 Travel agency and tour arrangement services
		66440 Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	65090 Transport (not elsewhere classified)

Levy risk groups		Classification units
		66190 Transport support services (not elsewhere classified)
		66420 Freight forwarding services
525	Stevedoring	66210 Stevedoring services
531	Warehousing and storage	67010 Grain storage services
		67090 Warehousing and storage services (not elsewhere classified)
541	Publishing	24211 Newspaper publishing
		24221 Magazine and other periodical publishing
		24230 Book publishing
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)
		24232 Internet publishing and broadcasting
		24233 Directory and mailing-list publishing
		24234 Music publishing
		24235 Software publishing
581	Communications and information services	71200 Wired telecommunications network operation
		71210 Wireless telecommunications network operation (not elsewhere classified)
		71230 Telecommunications services (not elsewhere classified)
		71240 Internet service providers and web search portals
		78310 Data processing and web-hosting services
		78320 Electronic information storage services
		92110 Information services (not elsewhere classified)
621	Finance, insurance and statistical services	73100 Central banking
		73210 Banking
		73220 Building society operation
		73230 Credit union operation

Levy risk groups	Classification units
	73290 Depository financial intermedia- tion (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
	74120 Superannuation funds
	74210 Health insurance
	74220 General insurance
	75110 Financial asset broking services
	75190 Auxiliary finance and investment services (not elsewhere classi- fied)
	75200 Auxiliary insurance services
	78530 Market research and statistical services
641 Financial and rental services	77300 Non-financial assets leasing and investment
	77301 Holder investor farms and live- stock
	77410 Passenger car and minibus rental and hiring
	95190 Goods and equipment rental and hiring (not elsewhere classified)
661 Transport and machinery rental services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
	77430 Heavy machinery and scaffold- ing rental and hiring
671 Real estate services	77200 Real estate services
673 Property development and oper- ation	77110 Residential property operators and developers (excluding con- struction)
	77120 Non-residential property oper- ators and developers (excluding construction)
691 Advertising and photographic services	78510 Advertising services
	95230 Professional photographic ser- vices
693 Design and engineering services	78210 Architectural services
	78220 Surveying and mapping services

Levy risk groups		Classification units
		78230 Engineering design and engineering consulting services
		78520 Specialised design services (not elsewhere classified)
695	Scientific research services	78100 Scientific research services
697	Scientific and veterinary services	78290 Scientific testing and analysis services
		78291 Professional, scientific, and technical services (not elsewhere classified)
		86400 Veterinary services
701	Computer services	78340 Computer systems design and related services
720	Legal services	78410 Legal services
721	Accounting services	78420 Accounting services
723	Management and consulting services	78550 Management advice and related consulting services
		78560 Corporate head office management services
724	Business support services	61231 Taxi and other vehicle scheduling operations
		78610 Employment placement and recruitment services (no on-hired staff)
		78620 Labour supply services (on-hired staff—office workers only)
		78630 Document preparation services
		78691 Credit reporting and debt collection services
		78692 Call centre operation
		84700 Educational support services
726	Administrative services	78540 Office administrative services
		78693 Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110 Central government administration (not elsewhere classified)

Levy risk groups		Classification units	
		81300	Foreign government representation
753	Local government, public order and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services
773	Inspection, investigation and security services	21111	Meat and food inspection services
		78640	Investigation and security services
775	Corrective services	96320	Correctional and detention services
777	Fire and emergency services	96330	Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Special-school education
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services

	Levy risk groups	Classification units
851	Medical and optical services	86210 General practice medical services 86220 Specialist medical services 86320 Optometry and optical dispensing
853	Dental services	86230 Dental services
855	Health and community services	86310 Pathology and diagnostic imaging services 86340 Community health centre operation 86350 Physiotherapy services 86360 Chiropractic and osteopathic services 86390 Allied health services (not elsewhere classified) 86391 Health care services (not elsewhere classified) 87222 Residential refuge operation
861	Preschool education and child care	84100 Preschool education 87100 Child care services
863	Medical and social support services	86131 Labour supply services (nursing, medical, and dental) 87290 Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130 Aged care residential services 86330 Ambulance services 87210 Retirement village operation (without rest home or hospital facilities) 87211 Retirement village operation (with rest home or hospital facilities) 87220 Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120 Motion picture and video distribution 91210 Radio broadcasting 91220 Free-to-air television broadcasting 91230 Cable and other subscription programming

Levy risk groups	Classification units
903 Entertainment and performing arts	92100 Libraries and archives 91110 Motion picture and video production 91111 Post-production services and other motion picture and video activities (not elsewhere classified) 91130 Motion picture exhibition 92410 Performing arts operation 92420 Creative artists, musicians, writers, and performers 92510 Music and other sound recording activities (not elsewhere classified) 92520 Performing arts venue operation 93220 Casino operation
911 Sporting and recreational activities (lower risk group)	93111 Horse and dog racing administration and track operation 93120 Sports and physical recreation venues, grounds, and facilities operation 93130 Health and fitness centres and gymnasias operation 93171 Sport and physical recreation—community rugby league 93184 Sport and physical recreation—softball or baseball 93186 Sport and physical recreation—swimming 93187 Sport and physical recreation—tennis 93188 Sport and physical recreation—water skiing 93190 Sport and physical recreation—community (not elsewhere classified) 93192 Sport and physical recreation—boating or yachting 93193 Sport and physical recreation—cycling 93195 Sport and physical recreation—golf

Levy risk groups		Classification units
		93199 Sport and physical recreation—netball
		93300 Amusement parks and centres operation
913	Recreational facilities operation	92310 Zoological and botanic gardens operation
		92390 Nature reserve and conservation park operation
915	Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
		93112 Dog racing activities
		93170 Sport and physical recreation—community rugby
		93182 Sport and physical recreation—snow skiing
		93185 Sport and physical recreation—squash or badminton
917	Equine and sporting activities (medium–high-risk group)	01520 Horse farming and horse agistment
		93113 Horse racing activities—harness racing
		93115 Horse racing activities—harness racing—drivers
		93174 Sport and physical recreation—community cricket
		93175 Sport and physical recreation—professional sport (not elsewhere classified)
		93194 Sport and physical recreation—professional cricket
		93198 Sport and physical recreation—motor racing
		93400 Amusement and other recreation activities (not elsewhere classified)
919	Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
		93114 Horse racing activities—thoroughbred racing—jockeys
		93180 Sport and physical recreation—professional rugby

Levy risk groups	Classification units
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)
941 Repair and maintenance (low-risk group)	52620 Clothing and footwear repair
	52690 Repair and maintenance (not elsewhere classified)
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance
943 Repair and maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)
	52610 Domestic appliance repair and maintenance
	53220 Automotive electrical services
	53230 Automotive body, paint, and interior repair and maintenance
	53290 Automotive repair and maintenance (not elsewhere classified)
945 Facilities maintenance and management	78650 Pest control services (except agricultural and forestry)
	78660 Cleaning services and facilities management (not elsewhere classified)
951 Business and community organisations	96100 Religious organisations and services
	96210 Business and professional association services
	96220 Labour association services
	96290 Interest group services (not elsewhere classified)

Levy risk groups	Classification units
953 Personal and community activities	66110 Parking services
	95240 Funeral, crematorium, and cemetery services
	95260 Hairdressing and beauty services
	95270 Diet and weight-reduction centre operation
	95290 Personal services (not elsewhere classified)
	95300 Brothel-keeping, massage parlour and prostitution services
	96291 Community-based, multi-functional activities (not elsewhere classified)
	97000 Private households employing staff
955 Laundries and dry cleaners	95210 Laundry and dry-cleaning services

Schedule 3

r 6

**Levy risk groups for experience period
tax year 1 April 2010 to 31 March 2011**

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing

Levy risk groups	Classification units
	01690 Crop growing (not elsewhere classified)
	01692 Mushroom growing
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming
018 Dairy cattle farming	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
041 Forestry, hunting and trapping	02200 Hunting and trapping
	03010 Forestry
	03020 Logging
	03030 Forestry support services (excluding tree cutting and felling)
051 Shearing	02120 Shearing services

Levy risk groups	Classification units
081 Exploration and mining	11010 Coal mining 13110 Iron ore mining 13140 Gold ore mining 13150 Mineral sand mining 13170 Silver, lead, and zinc ore mining 13190 Metal ore mining (not elsewhere classified) 14110 Gravel and sand quarrying 14190 Construction material mining (not elsewhere classified) 14200 Mining and quarrying (not elsewhere classified) 15110 Petroleum and natural gas exploration 15130 Mineral exploration 15200 Mining support services (not elsewhere classified)
110 Sugar, confectionery and crisps manufacturing, and packaging	21710 Sugar manufacturing 21720 Confectionery manufacturing 21795 Potato crisps and corn crisps manufacturing 78670 Packaging services
112 Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing 21210 Milk and cream processing 21220 Ice cream manufacturing 21290 Cheese and other dairy product manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing 21610 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based) 21630 Biscuit manufacturing (factory-based) 21740 Prepared animal and bird feed manufacturing

Levy risk groups		Classification units	
		21790	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300	Fruit and vegetable processing
		21400	Oil and fat manufacturing
117	Seafood, poultry and grain product manufacturing	21120	Poultry processing
		21510	Grain mill product manufacturing
		21730	Seafood processing (other than on board vessels)
119	Meat processing	21110	Meat processing
121	Beverage and tobacco product manufacturing	21810	Soft drink, cordial, and syrup manufacturing
		21820	Beer manufacturing
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840	Spirit manufacturing
		21900	Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring

Levy risk groups		Classification units	
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing
		24130	Printing support services
171	Petroleum, gas and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport

	Levy risk groups	Classification units
173	Petroleum and chemical products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified) 25310 Fertiliser manufacturing 25330 Synthetic resin and synthetic rubber manufacturing 25360 Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340 Basic organic chemical manu- facturing 25410 Explosives manufacturing 25420 Paint and coatings manufactur- ing 25490 Basic chemical product manu- facturing (not elsewhere classi- fied) 25491 Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430 Human pharmaceutical and medicinal product manufactur- ing 25431 Veterinary pharmaceutical and medicinal product manufactur- ing 25440 Pesticide manufacturing 25450 Cleaning compound manufactur- ing 25460 Cosmetic and toiletry prepar- ation manufacturing
191	Plastic products	25610 Rigid and semi-rigid polymer product manufacturing 25630 Polymer film and sheet packag- ing material manufacturing 25650 Polymer foam product manufac- turing 25661 Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	26100 Glass and glass product manu- facturing 26210 Clay brick manufacturing 26310 Cement and lime manufacturing 26320 Plaster and gypsum product manufacturing

Levy risk groups		Classification units
		26350 Concrete product manufacturing
		26400 Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290 Ceramic product manufacturing (not elsewhere classified)
		26330 Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210 Alumina production
		27220 Aluminium smelting
		27230 Copper, silver, lead, and zinc smelting and refining
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330 Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27110 Iron smelting and steel manufacturing
		27120 Iron and steel casting
		27121 Iron and steel forging
		27130 Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510 Metal container manufacturing (not elsewhere classified)
		27620 Spring and wire product manufacturing
222	Aluminium and metal products	27310 Aluminium rolling, drawing, and extruding
		27420 Architectural aluminium product manufacturing
		27630 Nut, bolt, screw, and rivet manufacturing
		45220 Metal and mineral wholesaling
224	Sheet metal products	27430 Metal roof and guttering manufacturing (except aluminium)
		27590 Sheet metal product manufacturing (except metal structural and container products)

	Levy risk groups	Classification units
226	Metal products (medium-risk group)	27640 Surface coating and finishing 27690 Fabricated metal product manufacturing (not elsewhere classified) 27692 Boiler, tank and other heavy-gauge metal container manufacturing 29110 Prefabricated metal building manufacturing
228	Structural metal industries	27410 Structural steel fabricating 27490 Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	28240 Aircraft manufacturing and repair services 28490 Electronic equipment manufacturing (not elsewhere classified) 28510 Domestic appliance manufacturing (not elsewhere classified) 28511 Whiteware appliance manufacturing 28540 Electric lighting equipment manufacturing 28590 Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110 Motor vehicle manufacturing 28130 Automotive electrical components manufacturing 28190 Motor vehicle parts manufacturing (not elsewhere classified) 28290 Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)

Levy risk groups	Classification units
241 Machinery and equipment manufacturing (lower-medium risk group)	28520 Electric cable and wire manufacturing 28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) 28640 Machine tool and parts manufacturing 28650 Lifting and material-handling equipment manufacturing 28660 Pump and compressor manufacturing 28670 Fixed space heating, cooling, and ventilation equipment manufacturing
243 Machinery and equipment manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing 28230 Railway rolling stock manufacturing and repair services 28610 Agricultural machinery and equipment manufacturing 28620 Mining and construction machinery manufacturing 28690 Machinery and equipment manufacturing (not elsewhere classified) 29220 Metal furniture manufacturing 78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251 Manufacturing (low-risk group)	24300 Reproduction of recorded media 28310 Photographic, optical, and ophthalmic equipment manufacturing 28320 Medical and surgical equipment and prosthetics manufacturing 28390 Professional and scientific equipment manufacturing (not elsewhere classified) 28410 Computer and electronic office equipment manufacturing 28420 Communications equipment manufacturing

Levy risk groups		Classification units
		29410 Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210 Wooden furniture and upholstered seat manufacturing
		29230 Mattress manufacturing
		29290 Furniture manufacturing (not elsewhere classified)
		29420 Toy, sporting, and recreational product manufacturing
		29490 Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102 On-selling electricity and electricity market operation
		36103 Energy and services utilities operation (excluding construction, maintenance and plant operation)
		36110 Fossil fuel electricity generation
		36120 Hydroelectricity generation
		36130 Electricity generation (not elsewhere classified)
271	Non electricity utilities and network infrastructure	36101 Electricity line-system operation
		36200 Gas supply
		37010 Water supply
		37020 Sewerage and drainage services
		41221 Utility network construction and maintenance services
291	Waste services	96340 Waste treatment and disposal services
		96350 Solid waste collection services
		96370 Waste remediation and materials recovery services
		96380 Waste collection services (not elsewhere classified)
301	Other building construction	41120 Residential building construction (not elsewhere classified)
		41130 Non-residential building construction
303	House construction	41110 House construction
311	Road and bridge construction	41210 Road and bridge construction

	Levy risk groups	Classification units
313	Heavy and civil engineering construction	41220 Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	41222 Land development and subdivision 42100 Site preparation services
320	Agricultural, plumbing and homeware goods wholesaling	45190 Agricultural product wholesaling (not elsewhere classified) 45391 Plumbing goods wholesaling 47320 Furniture and floor coverings wholesaling 47390 Kitchenware and diningware wholesaling
321	Electrical services	42320 Electrical services (including telecommunication services within buildings)
322	Heating, ventilation and alarm services	42330 Air conditioning and heating services 42341 Fire and security alarm installation services
323	Plumbing and building completion services	42310 Plumbing services 42592 Building completion services—all trades subcontracted
324	Painting and decorating services	42440 Painting and decorating services
326	Construction and building trade services	42101 Hire of construction machinery and cranes with operator 42210 Concreting services 42342 Building installation services (not elsewhere classified) 42410 Plastering and ceiling services 42420 Carpentry services 42430 Tiling and carpeting services 42450 Glazing services 42510 Landscape construction services 42590 Construction services (not elsewhere classified) 95250 Gardening and turf management services
328	Structural trade services	42220 Bricklaying services 42230 Roofing services

Levy risk groups	Classification units
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)
351 Vehicle and machinery wholesaling	46110 Agricultural and construction machinery wholesaling
	46220 Commercial vehicle wholesaling
361 Fish, meats and dairy produce wholesaling	47110 Meat, poultry, and smallgoods wholesaling
	47130 Dairy produce wholesaling
	47140 Fish and seafood wholesaling
371 Wholesale trade (low-risk group)	45111 Wool wholesaling
	45230 Industrial and agricultural chemical product wholesaling
	46210 Car wholesaling

Levy risk groups	Classification units
	47170 Liquor and tobacco product wholesaling
	47210 Textile product wholesaling
	47220 Clothing and footwear wholesaling
	47940 Book and magazine wholesaling
	47950 Paper product wholesaling
	47960 Pharmaceutical and toiletry goods wholesaling
373 Other wholesaling	47990 Wholesaling (not elsewhere classified)
391 Car retailing	53110 Car retailing (including associated vehicle servicing)
393 Motor trade wholesaling and retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)
	46230 Motor vehicle new-part wholesaling
	52450 Marine equipment retailing
	53120 Motor cycle retailing (including associated vehicle servicing)
	53130 Trailer and motor vehicle retailing (not elsewhere classified)
	53140 Motor vehicle parts retailing
	53210 Petroleum fuel retailing (including associated vehicle servicing)
395 Motor trade services	46240 Motor vehicle dismantling and used-part wholesaling
	53240 Tyre retailing
411 Food retailing	21640 Bakery product manufacturing (non-factory based)
	51100 Supermarket and grocery stores
	51210 Fresh meat, fish, and poultry retailing
	51220 Fruit and vegetable retailing
	51230 Liquor retailing
	51290 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing
	95220 Photographic film processing

Levy risk groups		Classification units	
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
		426	Retail trade (low-medium risk group)
52340	Electrical, electronic, and gas appliance retailing		
52341	Computer and computer peripherals retailing		
52342	Electrical and electronic goods retailing (not elsewhere classified)		
52420	Toy and game retailing		
52590	Store-based retailing (not elsewhere classified)		
428	Store and non-store retailing	52230	Manchester and textile goods retailing (not elsewhere classified)
		52310	Furniture retailing
		52320	Floor covering retailing
		52330	Hardware and building supplies retailing
		52331	Houseware retailing
		52520	Antique and used goods retailing
		52530	Garden supplies retailing
		52595	Non-store retailing
		52597	Retail commission-based buying or selling (or both)

Levy risk groups		Classification units	
441	Hospitality services	57100	Accommodation
		57200	Pubs, taverns, and bars
		57400	Clubs (hospitality)
451	Catering and meal services	51250	Takeaway food services
		51270	Catering services
		57300	Cafes and restaurants
461	Road passenger and rail transport	61210	Interurban and rural bus transport
		61220	Urban bus transport
		61230	Taxi and road transport (not elsewhere classified)
		62000	Rail freight transport
		62100	Rail passenger transport
463	Road freight transport	61100	Road freight transport
491	Air transport and support services	64010	Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	02130	Air operations under Civil Aviation Rules Part 137
		64040	Air operations under Civil Aviation Rules Part 133 or 135
		64050	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal and marina operations

Levy risk groups		Classification units
		66290 Water transport support services (not elsewhere classified)
		66500 Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110 Postal services
		71120 Courier pick-up and delivery services
521	Travel, customs and shipping agency services	66410 Travel agency and tour arrangement services
		66440 Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	65090 Transport (not elsewhere classified)
		66190 Transport support services (not elsewhere classified)
		66420 Freight forwarding services
525	Stevedoring	66210 Stevedoring services
531	Warehousing and storage	67010 Grain storage services
		67090 Warehousing and storage services (not elsewhere classified)
541	Publishing	24211 Newspaper publishing
		24221 Magazine and other periodical publishing
		24230 Book publishing
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)
		24232 Internet publishing and broadcasting
		24233 Directory and mailing-list publishing
		24234 Music publishing
		24235 Software publishing
581	Communications and information services	71200 Wired telecommunications network operation
		71210 Wireless telecommunications network operation (not elsewhere classified)
		71230 Telecommunications services (not elsewhere classified)

Levy risk groups		Classification units
		71240 Internet service providers and web search portals
		78310 Data processing and web-hosting services
		78320 Electronic information storage services
		92110 Information services (not elsewhere classified)
621	Finance, insurance and statistical services	73100 Central banking
		73210 Banking
		73220 Building society operation
		73230 Credit union operation
		73290 Depository financial intermediation (not elsewhere classified)
		73300 Non-depository financing
		73400 Financial asset investing
		74110 Life insurance
		74120 Superannuation funds
		74210 Health insurance
		74220 General insurance
		75110 Financial asset broking services
		75190 Auxiliary finance and investment services (not elsewhere classified)
		75200 Auxiliary insurance services
		78530 Market research and statistical services
641	Financial and rental services	77300 Non-financial assets leasing and investment
		77301 Holder investor farms and livestock
		77410 Passenger car and minibus rental and hiring
		95190 Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430 Heavy machinery and scaffolding rental and hiring

Levy risk groups		Classification units	
671	Real estate services	77200	Real estate services
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management advice and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services

Levy risk groups		Classification units
		78692 Call centre operation
		84700 Educational support services
726	Administrative services	78540 Office administrative services
		78693 Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110 Central government administration (not elsewhere classified)
		81300 Foreign government representation
753	Local government, public order and regulatory services	81130 Local government administration (not elsewhere classified)
		96360 Public order and safety services (not elsewhere classified)
		96400 Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200 Justice
		87292 Parole or probationary services
761	Defence	82000 Defence
771	Police services	96310 Police services
773	Inspection, investigation and security services	21111 Meat and food inspection services
		78640 Investigation and security services
775	Corrective services	96320 Correctional and detention services
777	Fire and emergency services	96330 Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	84210 Primary education
		84220 Secondary education
		84230 Combined primary and secondary education
		84240 Special-school education
811	Tertiary education	84310 Higher education (undergraduate and postgraduate courses)

Levy risk groups		Classification units	
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)
		86391	Health care services (not elsewhere classified)
		87222	Residential refuge operation
861	Preschool education and child care	84100	Preschool education
		87100	Child care services
863	Medical and social support services	86131	Labour supply services (nursing, medical, and dental)
		87290	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)

Levy risk groups		Classification units
		87211 Retirement village operation (with rest home or hospital facilities)
		87220 Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120 Motion picture and video distribution
		91210 Radio broadcasting
		91220 Free-to-air television broadcasting
		91230 Cable and other subscription programming
		92100 Libraries and archives
903	Entertainment and performing arts	91110 Motion picture and video production
		91111 Post-production services and other motion picture and video activities (not elsewhere classified)
		91130 Motion picture exhibition
		92410 Performing arts operation
		92420 Creative artists, musicians, writers, and performers
		92510 Music and other sound recording activities (not elsewhere classified)
		92520 Performing arts venue operation
		93220 Casino operation
911	Sporting and recreational activities (lower-risk group)	93111 Horse and dog racing administration and track operation
		93120 Sports and physical recreation venues, grounds, and facilities operation
		93130 Health and fitness centres and gymnasias operation
		93171 Sport and physical recreation—community rugby league
		93184 Sport and physical recreation—softball or baseball
		93186 Sport and physical recreation—swimming

Levy risk groups	Classification units
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93199 Sport and physical recreation—netball
	93300 Amusement parks and centres operation
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93194 Sport and physical recreation—professional cricket

Levy risk groups	Classification units
	93198 Sport and physical recreation—motor racing
	93400 Amusement and other recreation activities (not elsewhere classified)
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)
941 Repair and maintenance (low-risk group)	52620 Clothing and footwear repair
	52690 Repair and maintenance (not elsewhere classified)
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance
943 Repair and maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)
	52610 Domestic appliance repair and maintenance
	53220 Automotive electrical services
	53230 Automotive body, paint, and interior repair and maintenance
	53290 Automotive repair and maintenance (not elsewhere classified)
945 Facilities maintenance and management	78650 Pest control services (except agricultural and forestry)

Levy risk groups		Classification units
		78660 Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	96100 Religious organisations and services
		96210 Business and professional association services
		96220 Labour association services
		96290 Interest group services (not elsewhere classified)
953	Personal and community activities	66110 Parking services
		95240 Funeral, crematorium, and cemetery services
		95260 Hairdressing and beauty services
		95270 Diet and weight-reduction centre operation
		95290 Personal services (not elsewhere classified)
		95300 Brothel-keeping, massage parlour and prostitution services
		96291 Community-based, multi-functional activities (not elsewhere classified)
		97000 Private households employing staff
955	Laundries and dry cleaners	95210 Laundry and dry-cleaning services

Schedule 4

r 6

Levy risk groups for experience period tax year 1 April 2009 to 31 March 2010

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing

Levy risk groups	Classification units
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere classified)
	01692 Mushroom growing
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming
018 Dairy cattle farming	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)

Levy risk groups		Classification units
		04150 Line fishing (including processing on board)
		04190 Fishing (not elsewhere classified)
041	Forestry, hunting and trapping	02200 Hunting and trapping
		03010 Forestry
		03020 Logging
		03030 Forestry support services (excluding tree cutting and felling)
051	Shearing	02120 Shearing services
081	Exploration and mining	11010 Coal mining
		13110 Iron ore mining
		13140 Gold ore mining
		13150 Mineral sand mining
		13170 Silver, lead, and zinc ore mining
		13190 Metal ore mining (not elsewhere classified)
		14110 Gravel and sand quarrying
		14190 Construction material mining (not elsewhere classified)
		14200 Mining and quarrying (not elsewhere classified)
		15110 Petroleum and natural gas exploration
		15130 Mineral exploration
		15200 Mining support services (not elsewhere classified)
110	Sugar, confectionery and crisps manufacturing, and packaging	21710 Sugar manufacturing
		21720 Confectionery manufacturing
		21795 Potato crisps and corn crisps manufacturing
		78670 Packaging services
112	Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
		21210 Milk and cream processing
		21220 Ice cream manufacturing
		21290 Cheese and other dairy product manufacturing (not elsewhere classified)

	Levy risk groups	Classification units
113	Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing 21610 Bread manufacturing (factory-based)
114	Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based) 21630 Biscuit manufacturing (factory-based) 21740 Prepared animal and bird feed manufacturing 21790 Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing 21400 Oil and fat manufacturing
117	Seafood, poultry and grain product manufacturing	21120 Poultry processing 21510 Grain mill product manufacturing 21730 Seafood processing (other than on board vessels)
119	Meat processing	21110 Meat processing
121	Beverage and tobacco product manufacturing	21810 Soft drink, cordial, and syrup manufacturing 21820 Beer manufacturing 21830 Wine and alcoholic beverage manufacturing (not elsewhere classified) 21840 Spirit manufacturing 21900 Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210 Cut and sewn textile product manufacturing 22290 Textile finishing and textile product manufacturing (not elsewhere classified) 22390 Knitted product manufacturing 22420 Clothing manufacturing 22500 Footwear manufacturing 22620 Leather and leather substitute goods manufacturing 25510 Tyre manufacturing

Levy risk groups		Classification units	
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing

Levy risk groups		Classification units	
		24130	Printing support services
171	Petroleum, gas and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning compound manufacturing
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing

Levy risk groups		Classification units	
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing

	Levy risk groups	Classification units
222	Aluminium and metal products	27310 Aluminium rolling, drawing, and extruding 27420 Architectural aluminium product manufacturing 27630 Nut, bolt, screw, and rivet manufacturing 45220 Metal and mineral wholesaling
224	Sheet metal products	27430 Metal roof and guttering manufacturing (except aluminium) 27590 Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640 Surface coating and finishing 27690 Fabricated metal product manufacturing (not elsewhere classified) 27692 Boiler, tank and other heavy-gauge metal container manufacturing 29110 Prefabricated metal building manufacturing
228	Structural metal industries	27410 Structural steel fabricating 27490 Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	28240 Aircraft manufacturing and repair services 28490 Electronic equipment manufacturing (not elsewhere classified) 28510 Domestic appliance manufacturing (not elsewhere classified) 28511 Whiteware appliance manufacturing 28540 Electric lighting equipment manufacturing 28590 Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110 Motor vehicle manufacturing 28130 Automotive electrical components manufacturing 28190 Motor vehicle parts manufacturing (not elsewhere classified)

Levy risk groups		Classification units
		28290 Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	28520 Electric cable and wire manufacturing
		28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640 Machine tool and parts manufacturing
		28650 Lifting and material-handling equipment manufacturing
		28660 Pump and compressor manufacturing
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing
		28230 Railway rolling stock manufacturing and repair services
		28610 Agricultural machinery and equipment manufacturing
		28620 Mining and construction machinery manufacturing
		28690 Machinery and equipment manufacturing (not elsewhere classified)
		29220 Metal furniture manufacturing
		78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251	Manufacturing (low-risk group)	24300 Reproduction of recorded media
		28310 Photographic, optical, and ophthalmic equipment manufacturing

Levy risk groups		Classification units
		28320 Medical and surgical equipment and prosthetics manufacturing
		28390 Professional and scientific equipment manufacturing (not elsewhere classified)
		28410 Computer and electronic office equipment manufacturing
		28420 Communications equipment manufacturing
		29410 Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210 Wooden furniture and upholstered seat manufacturing
		29230 Mattress manufacturing
		29290 Furniture manufacturing (not elsewhere classified)
		29420 Toy, sporting, and recreational product manufacturing
		29490 Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102 On-selling electricity and electricity market operation
		36103 Electricity line-system operation (excluding maintenance and operation)
		36110 Fossil fuel electricity generation
		36120 Hydroelectricity generation
		36130 Electricity generation (not elsewhere classified)
271	Non electricity utilities and network infrastructure	36101 Electricity line-system operation
		36200 Gas supply
		37010 Water supply
		37020 Sewerage and drainage services
		41221 Utility network construction and maintenance services
291	Waste services	96340 Waste treatment and disposal services
		96350 Solid waste collection services
		96370 Waste remediation and materials recovery services

Levy risk groups		Classification units	
		96380	Waste collection services (not elsewhere classified)
301	Other building construction	41120	Residential building construction (not elsewhere classified)
		41130	Non-residential building construction
303	House construction	41110	House construction
311	Road and bridge construction	41210	Road and bridge construction
313	Heavy and civil engineering construction	41220	Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	41222	Land development and subdivision
		42100	Site preparation services
320	Agricultural, plumbing and homeware goods wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)
		45391	Plumbing goods wholesaling
		47320	Furniture and floor coverings wholesaling
		47390	Kitchenware and diningware wholesaling
321	Electrical services	42320	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation and alarm services	42330	Air conditioning and heating services
		42341	Fire and security alarm installation services
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted
324	Painting and decorating services	42440	Painting and decorating services
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator
		42210	Concreting services
		42342	Building installation services (not elsewhere classified)
		42410	Plastering and ceiling services
		42420	Carpentry services
		42430	Tiling and carpeting services

Levy risk groups	Classification units
	42450 Glazing services
	42510 Landscape construction services
	42590 Construction services (not elsewhere classified)
	95250 Gardening and turf management services
328 Structural trade services	42220 Bricklaying services
	42230 Roofing services
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)
351 Vehicle and machinery wholesaling	46110 Agricultural and construction machinery wholesaling
	46220 Commercial vehicle wholesaling

Levy risk groups		Classification units	
361	Fish, meats and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
		47990	Wholesaling (not elsewhere classified)
373	Other wholesaling	47990	Wholesaling (not elsewhere classified)
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motor cycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)
		53140	Motor vehicle parts retailing
		53210	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing
411	Food retailing	21640	Bakery product manufacturing (non-factory based)
		51100	Supermarket and grocery stores

Levy risk groups	Classification units
	51210 Fresh meat, fish, and poultry retailing
	51220 Fruit and vegetable retailing
	51230 Liquor retailing
	51290 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing
	95220 Photographic film processing
422 Clothing and footwear retailing	52210 Clothing retailing
	52220 Footwear retailing
424 Retail trade (low-risk group)	52350 Entertainment media retailing
	52410 Sport and camping equipment retailing
	52430 Newspaper and book retailing
	52460 Stationery goods retailing
	52540 Flower retailing
	52550 Watch and jewellery retailing
	52560 Personal accessories retailing (not elsewhere classified)
	52591 Craft and gift retailing (not elsewhere classified)
	71111 Retail postal services
	95110 Video and other electronic media rental and hiring
426 Retail trade (low-medium risk group)	52100 Department stores
	52340 Electrical, electronic, and gas appliance retailing
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing

Levy risk groups	Classification units
	52320 Floor covering retailing
	52330 Hardware and building supplies retailing
	52331 Houseware retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars
	57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services
	51270 Catering services
	57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport
	61220 Urban bus transport
	61230 Taxi and road transport (not elsewhere classified)
	62000 Rail freight transport
	62100 Rail passenger transport
463 Road freight transport	61100 Road freight transport
491 Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
	66300 Airport operations and air transport support services (not elsewhere classified)
493 Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137
	64040 Air operations under Civil Aviation Rules Part 133 or 135
	64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501 Water and scenic transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)

Levy risk groups		Classification units
		63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030 Inland water transport (except passenger-only)
		63031 Water passenger transport (river, lake, or harbour)
		66230 Port and water transport terminal and marina operations
		66290 Water transport support services (not elsewhere classified)
		66500 Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110 Postal services
		71120 Courier pick-up and delivery services
521	Travel, customs and shipping agency services	66410 Travel agency and tour arrangement services
		66440 Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	65090 Transport (not elsewhere classified)
		66190 Transport support services (not elsewhere classified)
		66420 Freight forwarding services
525	Stevedoring	66210 Stevedoring services
531	Warehousing and storage	67010 Grain storage services
		67090 Warehousing and storage services (not elsewhere classified)
541	Publishing	24211 Newspaper publishing
		24221 Magazine and other periodical publishing
		24230 Book publishing
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)
		24232 Internet publishing and broadcasting
		24233 Directory and mailing-list publishing

Levy risk groups	Classification units
	24234 Music publishing
	24235 Software publishing
581 Communications and information services	71200 Wired telecommunications network operation
	71210 Wireless telecommunications network operation (not elsewhere classified)
	71230 Telecommunications services (not elsewhere classified)
	71240 Internet service providers and web search portals
	78310 Data processing and web-hosting services
	78320 Electronic information storage services
	92110 Information services (not elsewhere classified)
621 Finance, insurance and statistical services	73100 Central banking
	73210 Banking
	73220 Building society operation
	73230 Credit union operation
	73290 Depository financial intermediation (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
	74120 Superannuation funds
	74210 Health insurance
	74220 General insurance
	75110 Financial asset broking services
	75190 Auxiliary finance and investment services (not elsewhere classified)
	75200 Auxiliary insurance services
	78530 Market research and statistical services
641 Financial and rental services	77300 Non-financial assets leasing and investment
	77301 Holder investor farms and livestock

Levy risk groups		Classification units	
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management advice and related consulting services
		78560	Corporate head office management services

Levy risk groups		Classification units	
724	Business support services	61231	Taxi organisations (excluding those that provide taxi services)
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
		726	Administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services
773	Inspection, investigation and security services	21111	Meat and food inspection services
		78640	Investigation and security services
775	Corrective services	96320	Correctional and detention services

Levy risk groups		Classification units	
777	Fire and emergency services	96330	Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Special-school education
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)
		86391	Health care services (not elsewhere classified)
		87222	Residential refuge operation

	Levy risk groups	Classification units
861	Preschool education and child care	84100 Preschool education 87100 Child care services
863	Medical and social support services	86131 Labour supply services (nursing, medical, and dental) 87290 Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130 Aged care residential services 86330 Ambulance services 87210 Retirement village operation (without rest home or hospital facilities) 87211 Retirement village operation (with rest home or hospital facilities) 87220 Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120 Motion picture and video distribution 91210 Radio broadcasting 91220 Free-to-air television broadcasting 91230 Cable and other subscription programming 92100 Libraries and archives
903	Entertainment and performing arts	91110 Motion picture and video production 91111 Post-production services and other motion picture and video activities (not elsewhere classified) 91130 Motion picture exhibition 92410 Performing arts operation 92420 Creative artists, musicians, writers, and performers 92510 Music and other sound recording activities (not elsewhere classified) 92520 Performing arts venue operation 93220 Casino operation
911	Sporting and recreational activities (lower-risk group)	93111 Horse and dog racing administration and track operation

Levy risk groups	Classification units
	93120 Sports and physical recreation venues, grounds, and facilities operation
	93130 Health and fitness centres and gymnasia operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93199 Sport and physical recreation—netball
	93300 Amusement parks and centres operation
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment

Levy risk groups	Classification units
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93194 Sport and physical recreation—professional cricket
	93198 Sport and physical recreation—motor racing
	93400 Amusement and other recreation activities (not elsewhere classified)
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)
941 Repair and maintenance (low-risk group)	52620 Clothing and footwear repair
	52690 Repair and maintenance (not elsewhere classified)
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance

Levy risk groups		Classification units	
943	Repair and maintenance (medium-risk group)	28680	Machinery and equipment repair and maintenance (not elsewhere classified)
		52610	Domestic appliance repair and maintenance
		53220	Automotive electrical services
		53230	Automotive body, paint, and interior repair and maintenance
		53290	Automotive repair and maintenance (not elsewhere classified)
945	Facilities maintenance and management	78650	Pest control services (except agricultural and forestry)
		78660	Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	96100	Religious organisations and services
		96210	Business and professional association services
		96220	Labour association services
		96290	Interest group services (not elsewhere classified)
953	Personal and community activities	66110	Parking services
		95240	Funeral, crematorium, and cemetery services
		95260	Hairdressing and beauty services
		95270	Diet and weight-reduction centre operation
		95290	Personal services (not elsewhere classified)
		95300	Brothel-keeping, massage parlour and prostitution services
		96291	Community-based, multi-functional activities (not elsewhere classified)
		97000	Private households employing staff
955	Laundries and dry cleaners	95210	Laundry and dry-cleaning services

Michael Webster,
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 2013, revoke and replace the Accident Compensation (Experience Rating) Regulations 2011 (the **2011 regulations**). Experience rating adjusts the amount of a person's work account levy in line with the accident compensation claims attributable to the person that are payable from the work account and that qualify for experience rating. The 2011 regulations are saved and will continue to apply for the purposes of calculating adjustments to a person's work account levy for the 2011–2012 and the 2012–13 levy years.

The main differences between these regulations and the 2011 regulations are as follows:

- Part 4 (which defined terms relevant to previous levy years) is omitted. Terms that are relevant to the 2013–2014 levy year are defined in *regulation 6*. In particular, the definitions of applicable levy year, experience period, levy risk group, and minimum liable earnings have been updated:
- *Schedule 1* is new. It sets out the classification units and levy risk groups to apply in the 2013–2014 levy year. This schedule incorporates the following changes to Schedule 1 of the 2011 regulations:
 - new CU 02195 (horticultural contracting and labour supply services) is created in levy risk group 010:
 - CU 66230 (port and water transport terminal and marina operations) is updated to remove the reference to marina operators, which will instead be covered by CU 93120:
 - new CU 93410 (alpine and white water recreation activities) is created in levy risk group 917 and CU 93400 (amusement and other recreation activities (not elsewhere classified)) is moved into levy risk group 911:

- CU 77300 (non-financial assets leasing and investment) is renamed by adding “(including franchisors)” to clarify that this CU includes franchisors:
- CU 64050, which relates to air operations under certain Civil Aviation Rules, is updated to recognise new Part 115 of the Civil Aviation Rules (relating to adventure aviation):
- CU 93175 (sport and physical recreation—professional sport (not elsewhere classified)) is moved from levy risk group 917 to levy risk group 919:
- CU 52331 (houseware retailing), CU 52595 (non-store retailing), and CU 52597 (retail commission-based buying or selling (or both)) all move from levy risk group 428 to levy risk group 426:
- CU 28520 (electric cable and wire manufacturing) is moved from levy risk group 241 to levy risk group 231:
- CU 29220 (metal furniture manufacturing) is moved from levy risk group 243 to levy risk group 241:
- *Schedule 2* is also new. It sets out the classification units and levy risk groups that applied in the 2011–2012 levy year:
- *Schedule 3* sets out the classification units and levy risk groups that applied in the 2010–2011 levy year. (It is the same as Schedule 2 of the 2011 regulations.):
- *Schedule 4* sets out the classification units and levy risk groups that applied in the 2009–2010 levy year. (It is the same as Schedule 3 of the 2011 regulations.)

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

Date of notification in *Gazette*: 28 February 2013.

These regulations are administered by the Ministry of Business, Innovation, and Employment.
