

Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007

(SR 2007/70)

Preamble

At Wellington this 19th day of March 2007

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

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These regulations are administered by the Department of Labour.

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- 1 Title**
These regulations are the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007.

- 2 Commencement**
These regulations come into force on 1 April 2007.

- 3 Interpretation**
In these regulations, unless the context otherwise requires,—
Act means the Injury Prevention, Rehabilitation, and Compensation Act 2001
applicant means an applicant for a downward adjustment under Part 3
approved auditor means a person approved by the chief executive under regulation 16(1) or 40(1) to conduct an audit for the purposes of Part 3 or 4, as the case may be
chief executive means the chief executive of the Corporation
classified means classified for the purpose of section 170 of the Act
compensation levy means the levy payable by self-employed persons and shareholder-employees to purchase and maintain

weekly compensation under section 208 of the Act, calculated by the Corporation under regulation 11

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

downward adjustment means a downward adjustment to—

- (a) the Work Account levy payable by an employer; or
- (b) the Work Account levy or compensation levy payable by a self-employed person

downward audit, in relation to an employer or self-employed person, means an audit of the employer's or self-employed person's safety management practices conducted on the basis described in regulation 19 or 29

downward audit tool means an audit tool approved by the Minister under section 175(4) of the Act as a basis for determining whether to make a downward adjustment

tax year has the meaning given to it by section OB 1 of the Income Tax Act 2004

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

upward audit, in relation to an employer, means an audit of the employer's safety management practices conducted on the basis described in regulation 42

upward audit tool means an audit tool approved by the Minister under section 175(4) of the Act and specially designed for the purposes of section 180 of the Act

Work Account levy means the levy payable by—

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

4 Period to which levy relates

(1) There is prescribed for the purposes of these regulations the period comprising—

- (a) the tax year commencing on 1 April 2007 and ending with the close of 31 March 2008; and
- (b) any tax year commencing on or after 1 April 2008.

- (2) The Work Account levy and the compensation levy relate to the period prescribed by subclause (1).

Part 1

Work Account levy

5 Work Account levy

- (1) The Work Account levy relating to a tax year that is payable by an employer, private domestic worker, or self-employed person must be paid at the levy rate applying to the classification unit in which—
- (a) an employer or private domestic worker is classified under Schedule 1:
 - (b) a self-employed person is classified under Schedule 2.
- (2) The Work Account levy payable by an employer, private domestic worker, or self-employed person under subclause (1) is subject to any adjustments under Part 3 or, in relation to employers, Part 4.

6 Calculation of Work Account levy for self-employed persons

The amount of Work Account levy for self-employed persons is calculated using the following formula:

$$\frac{c}{100} \times d$$

where—

- c is—
- (a) the amount of earnings derived by the self-employed person in the 2006/07 tax year or, if regulation 4(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 4(1)(b); or
 - (b) if regulation 9 applies, the appropriate amount stated in regulation 9(2)
- d is the appropriate rate stated in Schedule 2.

7 Levy rates

- (1) The levy rate for each classification unit is stated—

- (a) in Schedule 1, for the Work Account levy for employers and private domestic workers; and
 - (b) in Schedule 2, for the Work Account levy for self-employed persons; and
 - (c) in Schedule 3, for the compensation levy.
- (2) Levy rates are expressed as dollars per \$100 of earnings in the tax year.

8 Maximum earnings on which levy payable

- (1) The maximum amount of earnings on which the Work Account levy is payable by an employer in respect of any employee, or by a private domestic worker, in a tax year is \$99,817.
- (2) The maximum amount of self-employed earnings in the 2006/07 tax year or, if regulation 4(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 4(1)(b), on which a Work Account levy or compensation levy is payable by a self-employed person is \$96,619.

9 Minimum levies to be paid by certain people earning less than stated amount or without earnings history

- (1) This regulation applies to a person who, in the 2006/07 tax year or, if regulation 4(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 4(1)(b),—
- (a) works for an average of more than 30 hours a week as a self-employed person; and
 - (b) either—
 - (i) earns less than the amount stated in subclause (2) for a person of his or her age on the last day of the tax year; or
 - (ii) cannot provide an amount of earnings as a self-employed person, because he or she did not have earnings as a self-employed person in that tax year.
- (2) The amount referred to in subclause (1) is—
- (a) \$19,760 for a person who is aged 18 or over on the last day of that tax year:
 - (b) \$15,808 for a person who is aged under 18 on the last day of that tax year.

Part 2

Persons purchasing compensation

10 Application of this Part

This Part applies to a self-employed person or shareholder employee who purchases weekly compensation from, and enters into an agreement with, the Corporation under sections 208 and 209 of the Act.

11 Corporation to determine compensation levy

- (1) The compensation levy payable by a person to whom this Part applies must be paid at the levy rate stated in Schedule 3 for the classification unit in which the person is classified.
- (2) The Corporation must calculate the compensation levy payable by the person using the following formula:

$$g + h$$

where—

g is the amount of base compensation levy calculated according to regulation 12

h is either—

- (a) the amount of non-abatement part calculated under regulation 13, if that regulation applies; or
 - (b) 0, if regulation 13 does not apply.
- (3) The Corporation may estimate the amount of item c in the formula set out in regulations 12 and 13 if—
 - (a) it is necessary to calculate item g or item h in the formula set out in subclause (2); and
 - (b) the Corporation cannot readily ascertain those amounts.
 - (4) An estimate under subclause (3) must not be less than the appropriate amount stated in regulation 9(2).
 - (5) The compensation levy payable by a person under subclause (1) is subject to any adjustments under Part 3.

12 Base compensation levy

The amount of base compensation levy payable by a person to whom this Part applies is calculated using the following formula:

$$\left(k \times \frac{c}{100} \times 0.8\right) + \left(\left(k \times \left(\frac{j}{100} - \frac{c}{100} \times 0.8\right)\right) \times (1 - (0.4785 \times L))\right)$$

where—

c is—

- (a) the same amount as item c in the formula set out in regulation 6; or
- (b) the Corporation's estimate of that amount under regulation 11(3)

j is the agreed level of compensation purchased by the person under section 208 of the Act adjusted to an annual equivalent figure

k is the appropriate rate stated in Schedule 3

L is either—

- (a) 0, if item j is less than 80% of item c; or
- (b) the age-related discount stated in Schedule 4 that corresponds to the age of the person if item j is 80% or more of item c.

13 Non-abatement part

(1) This regulation applies only to a person to whom this Part applies who purchases weekly compensation under an agreement that does not make provision for the reduction, or progressive reduction, of the agreed level of weekly compensation in circumstances set out in the agreement.

(2) The amount of non-abatement part of the compensation levy payable by a person to whom this regulation applies is calculated using the following formula:

$$(p \times \frac{c}{100} \times 0.8) + ((p \times (\frac{j}{100} - (\frac{c}{100} \times 0.8))) \times (1 - L))$$

where—

c is—

- (a) the same amount as item c in the formula set out in regulation 6; or
- (b) the Corporation's estimate of that amount under regulation 11(3).

j is the same amount as item j in the formula set out in regulation 12

L is the same amount as item L in the formula set out in regulation 12

p is the appropriate non-abatement part rate stated in Schedule 3.

14 Self-employed person must pay either compensation levy or Work Account levy

Nothing in these regulations limits or affects the obligation of a self-employed person to pay a Work Account levy for any period for which no agreement under section 208 of the Act has effect in relation to the person.

Part 3

**Downward adjustments to Work Account
levy or compensation levy based on safety
management practices**

Subpart 1—General provisions relating to
downward adjustments to Work Account
levy or compensation levy

15 Limits on entitlement to downward adjustments

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

16 Auditors

- (1) Audits for the purposes of this Part (other than audits for the purposes of regulation 20(2)) must be conducted by an auditor approved by the chief executive for the purpose.
- (2) The chief executive must not approve a person to conduct audits of employers' or self-employed persons' safety management practices for the purposes of these regulations unless satisfied that the person has the qualifications and experience to undertake the audits.

17 Decisions made under this Part

The following decisions are decisions of the Corporation:

- (a) a decision about whether to make a downward adjustment:
- (b) a decision about which of the downward adjustments in regulation 18(2) applies:
- (c) a decision to discontinue or reduce a downward adjustment made after a further downward audit under regulation 25:
- (d) a decision about whether subpart 2 or 3 of this Part applies to an employer:
- (e) a decision about whether to cancel or discontinue a downward adjustment under regulation 35, 36, or 37.

**Subpart 2—Downward adjustments for all
employers or self-employed persons**

18 Downward adjustments

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

19 Basis of downward adjustments

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

20 Employer or self-employed person may apply for audit

- (1) An employer or self-employed person may apply to the Corporation for a downward audit under regulation 19(1) to see—
 - (a) whether the employer or self-employed person qualifies for a downward adjustment under this subpart; and
 - (b) if so, which of the downward adjustments in regulation 18(2) applies.
- (2) Every application under subclause (1) must be accompanied by a written notice, given by the applicant or (in the case of an employer that is a body corporate) an officer or employee of the applicant, containing—
 - (a) a statement that the applicant has conducted the applicant's own audit of the applicant's safety management practices, based on the downward audit tool; and
 - (b) a declaration that, in the light of the results of the applicant's own audit, the applicant (or officer or employee) believes that a downward audit by an approved auditor would meet the standard required by the downward audit tool.

21 Determination of applications for audit

- (1) The chief executive must decide which applicants who have made applications under regulation 20(1) will be audited.
- (2) In deciding, the chief executive may consider the declarations referred to in regulation 20(2)(b).

- (3) The chief executive must deal with applications in the order in which they are received.
- (4) Within 10 working days after receiving an application under regulation 20(1), the Corporation must—
 - (a) decide whether or not to accept it; and
 - (b) give written notice to the applicant concerned of the Corporation's decision and the reasons for it.
- (5) For the purposes of this regulation, an application is to be treated as not having been received until the date on which the Corporation has received all the information it reasonably requires to enable it to consider the application.

22 Restrictions on further applications for audits for downward adjustment

If a downward audit has previously been conducted on an application made by an applicant under regulation 20(1), the applicant concerned may not apply for another downward audit under that regulation for at least 12 months after being notified—

- (a) whether that previous downward audit discloses that the employer's or self-employed person's safety management practices meet the standard required by the downward audit tool; and, if so,—
- (b) whether they meet the standard required to a primary, secondary, or tertiary level.

23 Application of downward adjustments

(1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment (or that adjustment as modified by any reductions under regulation 25(3)) must be applied to the Work Account levy or the compensation levy payable by the employer or self-employed person during the period—

- (a) commencing on the first day of the month after the month in which the employer or self-employed person was notified of the decision; and
- (b) ending on the earlier of—
 - (i) the day 24 months later:

- (ii) the discontinuation of the adjustment under regulation 25(3).
- (2) If a downward adjustment under this subpart will cease to apply to an employer's or self-employed person's Work Account levy or compensation levy on the expiration of a 24-month period, the Corporation must notify the employer or self-employed person of when the period will end.
- (3) The Corporation must comply with subclause (2)—
 - (a) not earlier than 3 months before the end of the period; and
 - (b) not later than 2 months before the end of the period.

24 Administration of downward adjustments

If the Corporation decides to make a downward adjustment under this subpart after the employer or self-employed person has paid the Work Account levy or compensation levy for a period, the Corporation—

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

25 Corporation may require further audit in certain circumstances

- (1) The Corporation may require an employer to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the employer's Work Account levy took effect,—
 - (a) there has been a fatal or serious injury at the employer's workplace; or
 - (b) there has been a cluster of injuries at the employer's workplace; or

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

Subpart 3—Downward adjustment for certain employers or self-employed persons

26 Interpretation

In this subpart, unless the context otherwise requires,—

appropriate experience means not less than 12 months' experience (in the aggregate)

health and safety procedures includes—

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

prescribed downward adjustment period has the meaning given to it by regulation 33(3)

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

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

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

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

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

27 Application of this subpart

This subpart applies—

- (a) to a person who—

- (i) is an employer, if either 1 of the following applies:
 - (A) the total liable earnings of the employer's employees are equal to or less than \$380,000 in the current tax year; or
 - (B) the employer employs 10 or fewer fulltime equivalent employees; or
- (ii) is a self-employed person, if either 1 of the following applies:
 - (A) the person derived earnings, as a self-employed person, that are equal to or less than \$380,000 in the previous tax year; or
 - (B) the person employs 10 or fewer full-time equivalent employees; and
- (b) if the employer or self-employed person is classified in 1 of the classification units specified in Schedule 5; and
- (c) if the Corporation is satisfied that the employer (or the employer's responsible employee) or the self-employed person has a relevant industry health and safety management background; and
- (d) if the employer or self-employed person allows a downward audit (which may include an on-site audit) to be conducted of the employer's or self-employed person's safety management practices.

28 Downward adjustments

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

29 Basis of downward adjustments

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

30 Employer or self-employed person may apply for downward adjustment

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

31 Determination of applications for downward adjustment

- (1) The Corporation must deal with applications for downward adjustments under this subpart in the order in which they are received.
- (2) After receiving an application, the Corporation must—
 - (a) decide whether this subpart applies to the applicant; and
 - (b) decide whether to make the downward adjustment.
- (3) The Corporation—
 - (a) may consider the declarations referred to in regulation 30(2) in making any decision under subclause (2); and
 - (b) must give the applicant written notice of that decision and the reasons for it.

32 Audits

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

33 Application of downward adjustments

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment must be applied to the Work Account levy or compensation levy payable by the employer or self-employed person during the prescribed downward adjustment period.
- (2) Subclause (1) is subject to regulations 35, 36 and 37.
- (3) **Prescribed downward adjustment period** means the period comprising—

- (a) the tax year in which the applicant's application for the downward adjustment under this subpart was received (that is, the period commencing on 1 April and ending on 31 March in that tax year); and
- (b) the next 2 tax years.

34 Person for whom downward adjustment is made must submit annual declaration

- (1) The Corporation must send to every employer or self-employed person for whom the Corporation has made a downward adjustment under this subpart a written notice that the employer or self-employed person is required to submit a declaration under subclause (3).
- (2) The written notice must be sent to the employer or self-employed person before each anniversary of the date of the person's application for the downward adjustment.
- (3) The employer or self-employed person must, within 6 months of the date of the written notice, submit to the Corporation a declaration that, at the time the declaration is made,—
 - (a) this subpart continues to apply to the employer or self-employed person on the basis that the employer or self-employed person continues to meet the requirements in regulation 27(a) to (c); and
 - (b) the assessment that was included, in accordance with regulation 30(2)(c), in the employer's or self-employed person's application for the downward adjustment continues to reflect the person's safety management practices.
- (4) To avoid doubt, the requirement in subclause (3) applies only during the prescribed downward adjustment period.

35 Consequences of failure to submit annual declaration

- (1) If an employer or self-employed person for whom the Corporation has made a downward adjustment under this subpart fails to submit a declaration required by regulation 34(3) within the time required by that subclause, the Corporation—
 - (a) may cancel the downward adjustment for the tax year in which the declaration was due; and

- (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was due.
- (2) If the downward adjustment is cancelled for a tax year under subclause (1)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (3) If the Corporation cancels the downward adjustment under subclause (1)(a) after the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (4) If the Corporation cancels the downward adjustment under subclause (1)(a), or discontinues the downward adjustment under subclause (1)(b), before the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (5) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.

36 Consequences if annual declaration discloses this subpart no longer applies or self-assessment no longer current

- (1) This regulation applies if a declaration submitted by an employer or self-employed person under regulation 34(3) discloses that—
 - (a) this subpart no longer applies to the employer or self-employed person on the basis that the employer or self-employed person no longer meets the requirements in regulation 27(a) to (c); or
 - (b) the assessment that was included, in accordance with regulation 30(2)(c), in the employer's or self-employed person's application for the downward adjustment no longer reflects the employer's or self-employed person's safety management practices.

- (2) The Corporation—
 - (a) may cancel the downward adjustment for the tax year in which the declaration was made; and
 - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was made.
- (3) If the downward adjustment is cancelled for a tax year under subclause (2)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (4) If the Corporation cancels the downward adjustment under subclause (2)(a) after the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (5) If the Corporation cancels the downward adjustment under subclause (2)(a), or discontinues the downward adjustment under subclause (2)(b), before the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (6) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.
- (7) If subclause (1)(a) applies, the employer or self-employed person may not make a new application for a downward adjustment until this subpart applies to the employer or self-employed person.
- (8) If subclause (1)(b) applies, the employer or self-employed person may make a new application for a downward adjustment (in which case the provisions of this subpart must be complied with again).
- (9) Subclause (8) is subject to regulation 38(2).

37 Corporation may require further audit in certain circumstances

- (1) The Corporation may require an employer to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the employer's Work Account levy took effect,—
 - (a) there has been a fatal or serious injury at the employer's workplace; or
 - (b) there has been a cluster of injuries at the employer's workplace; or
 - (c) the Corporation has received complaints about safety standards at the employer's workplace; or
 - (d) the Corporation believes, on reasonable grounds, that—
 - (i) this subpart does not apply to the employer; or
 - (ii) the assessment that was included, in accordance with regulation 30(2)(c), in the employer's application for the downward adjustment does not reflect the employer's safety management practices; or
 - (e) the ownership or control of the employer's business has changed.
- (2) The Corporation may require a self-employed person to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the self-employed person's Work Account levy or compensation levy took effect,—
 - (a) there has been a fatal or serious injury at the self-employed person's workplace; or
 - (b) there has been a cluster of injuries at the self-employed person's workplace; or
 - (c) the Corporation has received complaints about safety standards at the self-employed person's workplace; or
 - (d) the Corporation believes, on reasonable grounds, that—
 - (i) this subpart does not apply to the self-employed person; or
 - (ii) the assessment that was included, in accordance with regulation 30(2)(c), in the self-employed person's application for the downward adjust-

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

38 Restrictions on further applications for downward adjustment

- (1) This regulation applies if—

- (a) an employer or self-employed person applies for a downward adjustment under this subpart and the Corporation decides not to make a downward adjustment because—
 - (i) the employer or self-employed person is not a person to whom this subpart applies; or
 - (ii) the employer's or self-employed person's safety management practices do not meet the standard required by a downward audit tool; or
 - (b) the Corporation makes a downward adjustment, but then decides to cancel or discontinue the downward adjustment under regulation 35, 36, or 37.
- (2) If the employer or self-employed person makes a further application for a downward adjustment within 6 months of being notified of the Corporation's decision referred to in subclause (1)(a) or (b), the Corporation may refuse to consider a further application.

39 Administration of downward adjustments

If the Corporation decides to make a downward adjustment under this subpart after the employer or self-employed person has paid the Work Account levy or compensation levy for a tax year during the prescribed downward adjustment period, the Corporation—

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

Part 4
**Upward adjustments to Work Account
levy based on employer's safety
management practices**

40 Auditors

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

41 Upward adjustments

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

42 Basis of upward adjustments

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

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

43 Further audits after upward adjustment

- (1) If an upward adjustment has taken effect in a tax year, the Corporation must arrange a further upward audit of the employer to be conducted in every later tax year until an upward audit discloses that the employer's safety management practices meet the standard required by the upward audit tool.
- (2) Each further upward audit must be completed on a reasonable day or days determined by the Corporation after considering—
 - (a) the seriousness of the risks faced by the employer's employees; and
 - (b) how much time the employer reasonably needs to address problems with its safety management practices identified in the most recent upward audit.
- (3) The Corporation must not, under subclause (1), arrange for more than 1 upward audit of an employer's safety management practices to be conducted in any tax year.

44 Application of upward adjustment to levy

- (1) If an upward adjustment has taken effect in a tax year, the adjustment must be applied to the Work Account levy payable by the employer—
 - (a) for that tax year; and
 - (b) for each following tax year in which—
 - (i) an upward audit discloses that the employer's safety management practices fail to meet the standard required by the upward audit tool; or
 - (ii) no upward audit of the employer is conducted.
- (2) If in any tax year an employer's safety management practices meet the standard required by the upward audit tool following an audit under regulation 43, the upward adjustment to the Work Account levy payable by the employer ceases to apply for that tax year.

45 Administration of upward adjustments

- (1) If in any tax year, after an employer has paid the Work Account levy for that tax year (including the applicable upward adjustment to that levy), a further upward audit under regulation 43 discloses that the employer's safety management prac-

- tices meet the standard required by the upward audit tool, the Corporation—
- (a) must pay the amount of the adjustment to the employer—
 - (i) if the employer so requests; and
 - (ii) if, after the adjustment, the employer's account is more than \$100 in credit; or
 - (b) otherwise, must credit the amount of the adjustment to the employer's account to be offset against payment of the Work Account levy for the next period.
- (2) The Corporation may adjust the amount of monthly instalments of the Work Account levy payable by an employer if the Corporation applies or ceases to apply an upward adjustment under regulation 44.

Part 5 Miscellaneous

- 46 Collection of Work Account levy**
The Work Account levy for a tax year is payable in advance and may be collected by the Corporation at any time on or after the commencement of that year.
- 47 Interest rate on Work Account levy overpaid**
The interest rate payable on amounts that are refundable to employers under section 173(2)(a) of the Act is 6.00% per year.
- 48 Levy exclusive of GST**
The amount of any levy derived by applying the appropriate levy rate set out in the relevant schedule, and making any adjustments under Part 3 or 4, is exclusive of any goods and services tax payable on that levy.
- 49 Amount of levy exempt from payment**
For the purposes of section 244 of the Act, the relevant exempt amount for any invoice that is issued to an employer or a self-employed person for the purposes of the Act and that includes the Work Account levy is set—

- (a) in the case of an employer, at \$20; and
- (b) in the case of a self-employed person, at \$40.

50 Continuation of adjustments

- (1) This regulation applies to an employer if, in relation to that employer, the Corporation has made—
 - (a) a downward adjustment under either of the following:
 - (i) subpart 2 of Part 2 of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006; or
 - (ii) the corresponding provisions of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2005; or
 - (b) a downward adjustment under subpart 3 of Part 2 of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006; or
 - (c) an upward adjustment under either of the following:
 - (i) Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006; or
 - (ii) the corresponding provisions of any other revoked regulations made under the Act.
- (2) This regulation also applies to a self-employed person if, in relation to that person, the Corporation has made a downward adjustment under Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Self-Employed Work Account) Regulations 2006.
- (3) However, this regulation applies only if the relevant adjustment was in force immediately before the commencement of these regulations.
- (4) An employer to whom—
 - (a) subclause (1)(a) applies must be treated as if the Corporation had made the adjustment under subpart 2 of Part 3 of these regulations:
 - (b) subclause (1)(b) applies must be treated as if the Corporation had made the adjustment under subpart 3 of Part 3 of these regulations:

- (c) subclause (1)(c) applies must be treated as if the Corporation had made the adjustment under Part 4 of these regulations.
- (5) A self-employed person to whom subclause (2) applies must be treated as if the Corporation had made the adjustment under subpart 3 of Part 3 of these regulations.
- (6) For the avoidance of doubt, the periods referred to in regulations 23 and 33 include any relevant periods before the commencement of these regulations.

51 Revocations and savings

- (1) The Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006 (SR 2006/61) and the Injury Prevention, Rehabilitation, and Compensation (Self-Employed Work Account Levies) Regulations 2006 (SR 2006/62) are revoked.
- (2) Despite subclause (1), the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006 and the Injury Prevention, Rehabilitation, and Compensation (Self-Employed Work Account Levies) Regulations 2006 continue to apply with respect to the period commencing on 1 April 2006 and ending with 31 March 2007 as if they had not been revoked.

Schedule 1
Classifications and levies for employers
and private domestic workers

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Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
57100	Accommodation	0.64
78420	Accounting services	0.06

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
78510	Advertising services	0.16
02130	Aerial agricultural, horticultural, silvicultural, farming, and pest control services	3.09
86130	Aged care	1.19
28610	Agricultural machinery manufacturing	1.45
42330	Air conditioning and heating services	1.05
28240	Aircraft manufacturing and repair	0.50
27210	Alumina production	1.34
27310	Aluminium rolling, drawing, and extruding	1.10
27220	Aluminium smelting	1.34
86330	Ambulance services	1.01
27691	Ammunition manufacturing	1.05
02191	Animal or pet boarding	0.39
52520	Antique and used goods retailing	0.78
01150	Apple and pear growing	1.22
04200	Aquaculture	1.68
27420	Architectural aluminium product manufacturing	1.10
78210	Architectural services	0.06
26291	Art pottery manufacturing	0.91

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
28321	Artificial joints, eyes, and limbs manufacturing	0.27
28190	Automotive component manufacturing (not elsewhere classified)	1.16
28130	Automotive electrical and instrument manufacturing	1.16
53220	Automotive electrical services	0.44
53210	Automotive fuel retailing (including associated vehicle servicing)	0.44
53290	Automotive repair and services (not elsewhere classified)	0.95
21130	Bacon, ham, and smallgoods manufacturing	1.19
73210	Bank operation	0.07
27110	Basic iron and steel manufacturing	1.41
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	1.34
28530	Battery manufacturing	0.50
01250	Beef cattle farming	2.15
01593	Beekeeping	2.15
21820	Beer and malt manufacturing	0.47
01192	Berryfruit growing	1.23
21630	Biscuit manufacturing	0.63

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
42591	Blinds installation or repair service	0.78
86391	Blood bank operation	0.18
28220	Boatbuilding (all vessels 50 tonnes displacement and under)	1.78
47940	Book and magazine wholesaling	0.31
24231	Book and other publishing (excluding printing)	0.14
24230	Book and other publishing (including printing)	0.47
51240	Bread and cake retailing	0.97
21610	Bread manufacturing	0.63
42220	Bricklaying services	2.41
42592	Building completion services (all trades subcontracted)	0.39
73220	Building societies	0.07
45390	Building supplies wholesaling (not elsewhere classified)	0.48
78540	Business administrative services	0.16
96210	Business and professional associations	0.18
46140	Business machine wholesaling (not elsewhere classified)	0.15
78550	Business management services	0.16

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
78690	Business services (not elsewhere classified)	0.39
57300	Cafes and restaurants	0.64
21620	Cake and pastry manufacturing—non-retail	0.91
53110	Car retailing (including associated vehicle servicing)	0.44
46210	Car wholesaling	0.15
22320	Cardigan and pullover manufacturing	0.46
42420	Carpentry services	2.40
21114	Casings manufacturing	0.89
93220	Casinos operation	0.41
26310	Cement and lime manufacturing	1.53
73100	Central bank operation	0.07
81110	Central government, including Crown entities and commissions—operation (not elsewhere classified)	0.13
26220	Ceramic industrial product manufacturing	0.91
26290	Ceramic product manufacturing (not elsewhere classified)	0.91
26230	Ceramic tile and pipe manufacturing	0.91

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
21520	Cereal food and baking mix manufacturing	0.91
45120	Cereal grain wholesaling	0.76
25490	Chemical product manufacturing (not elsewhere classified)	0.46
45230	Chemical wholesaling	0.15
87100	Child care services	0.48
86360	Chiropractic services	0.18
01191	Citrus growing	1.22
26210	Clay brick manufacturing	0.91
78660	Cleaning services	1.48
22490	Clothing manufacturing (not elsewhere classified)	0.57
52210	Clothing retailing	0.20
47220	Clothing wholesaling	0.22
57400	Clubs—hospitality	0.64
11010	Coal mining—opencast	2.34
11011	Coal mining—underground	2.34
84230	Combined primary and secondary education	0.18
78520	Commercial art and display services	0.16
77121	Commercial property body corporates	0.39

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
77120	Commercial property operators and developers (excluding construction)	0.39
28670	Commercial space heating and cooling equipment manufacturing	0.84
46220	Commercial vehicle wholesaling	0.72
87290	Community and non-residential care services (not elsewhere classified)	1.31
96291	Community-based multi-functional activities (not elsewhere classified)	0.46
86340	Community health centre operation	0.18
28410	Computer and business machine manufacturing	0.27
78340	Computer consultancy services	0.06
78330	Computer maintenance services	0.06
46130	Computer wholesaling	0.15
26340	Concrete pipe and box culvert manufacturing	1.53
26350	Concrete product manufacturing (not elsewhere classified)	1.53
26330	Concrete slurry manufacturing	1.53
42210	Concreting services	2.41
47160	Confectionery and soft drink wholesaling	0.76

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
21720	Confectionery manufacturing	0.91
14190	Construction material mining (not elsewhere classified)	2.34
42590	Construction services (not elsewhere classified)	2.40
78230	Consulting engineering services	0.16
78670	Contract packing services (not elsewhere classified)	0.50
27230	Copper, silver, lead, and zinc—smelting and refining	1.34
96320	Corrective centres	0.64
23330	Corrugated paperboard container manufacturing	0.55
25460	Cosmetic and toiletry preparation manufacturing	0.55
22130	Cotton textile manufacturing	1.86
87291	Counselling services (not elsewhere classified)	0.18
71120	Courier services	2.22
52591	Craft and gift retailing (not elsewhere classified)	0.20
42101	Crane hiring or leasing (with operators)	1.61
92420	Creative arts	0.32

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
73230	Credit union operation	0.07
01690	Crop and plant growing (not elsewhere classified)	1.22
01692	Cultivated mushroom growing	1.22
66440	Customs agency and freight brokerage services	0.16
01120	Cut flower and flower seed growing	1.23
01300	Dairy cattle farming	2.15
47130	Dairy produce wholesaling	0.76
21290	Dairy product manufacturing (not elsewhere classified)	1.19
78310	Data processing services	0.06
01530	Deer farming	2.15
82000	Defence	0.91
75210	Dental insurance provision	0.07
86230	Dental services	0.18
28322	Dentures fabrication	0.27
52100	Department stores	0.44
73290	Deposit-taking financiers (not elsewhere classified)	0.07
93112	Dog racing	3.25
52340	Domestic appliance retailing	0.44

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
52330	Domestic hardware and houseware retailing	0.78
28520	Electric cable and wire manufacturing	0.84
28540	Electric light manufacturing	0.50
28541	Electric sign manufacturing	0.50
46150	Electrical and electronic equipment wholesaling (not elsewhere classified)	0.15
28590	Electrical equipment manufacturing (not elsewhere classified)	0.50
42320	Electrical services	0.82
36102	Electricity energy supply	0.22
36100	Electricity generation	0.22
36101	Electricity line system operation	1.36
36103	Electricity line system operation (excluding maintenance and construction)	0.22
28490	Electronic equipment manufacturing (not elsewhere classified)	0.50
78610	Employment services (candidate or contractor placement—no on-hired employees)	0.16

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
78622	Employment services (on-hired employees—mixed classification assignments, minimum 30% office work)	1.12
78621	Employment services (on-hired employees—non-office work assignments, including up to 30% office work)	2.40
78620	Employment services (on-hired employees—only office work assignments)	0.16
25410	Explosive manufacturing	0.46
52230	Fabric and other soft goods retailing	0.20
27690	Fabricated metal product manufacturing (not elsewhere classified)	1.59
23220	Fabricated wood manufacturing	0.90
78661	Facilities management and cleaning services—contract (not elsewhere classified)	1.48
46110	Farm and construction machinery wholesaling	0.72
45190	Farm produce and supplies wholesaling (not elsewhere classified)	0.45
22612	Fellmongery	2.19
25310	Fertiliser manufacturing	1.07

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
91120	Film and video distribution	0.09
91110	Film and video production	0.15
75110	Financial asset broking services	0.07
73400	Financial asset investors	0.07
96330	Fire brigade services	0.97
42340	Fire sprinklers—installation	1.05
52592	Firewood, coal, and coke retailing	1.13
47140	Fish wholesaling	0.94
04130	Fishing—finfish trawling (including processing on board)	3.41
52320	Floor covering retailing	0.78
47330	Floor covering wholesaling	0.48
21510	Flour mill product manufacturing	0.91
52540	Flower retailing	0.20
21790	Food manufacturing (not elsewhere classified)	0.89
28630	Food processing machinery manufacturing	0.84
22500	Footwear manufacturing	0.88
52220	Footwear retailing	0.20
47230	Footwear wholesaling	0.31

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
81300	Foreign government representation	0.13
03031	Forest nursery—operation or service	1.22
03021	Forest products—gathering	1.67
03010	Forestry	3.95
66430	Freight forwarding—air transport	0.69
66420	Freight forwarding—road, rail, and sea transport	1.61
51210	Fresh meat, fish, and poultry retailing	0.97
21300	Fruit and vegetable processing	1.33
51220	Fruit and vegetable retailing	0.97
47150	Fruit and vegetable wholesaling	0.76
01190	Fruit growing (not elsewhere classified)	1.22
95240	Funeral directors, crematoria, and cemeteries	0.50
29290	Furniture manufacturing (not elsewhere classified)	1.00
52310	Furniture retailing	0.78
47320	Furniture wholesaling	0.48
93290	Gambling services (not elsewhere classified)	0.41
52530	Garden equipment retailing	0.78

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
95250	Gardening and turf management services	2.15
36200	Gas supply	0.64
74220	General insurance	0.07
86210	General practice medical services	0.06
26100	Glass and glass product manufacturing	0.91
42450	Glazing services	1.99
13140	Gold mining—opencast	2.34
13141	Gold mining—underground	2.34
01210	Grain growing	1.22
67010	Grain storage	1.13
01220	Grain-sheep and grain-beef cattle farming	2.15
01140	Grape growing	1.22
14110	Gravel and sand quarrying	2.34
47190	Grocery wholesaling (not elsewhere classified)	0.76
92391	Guiding service operation—outdoor pursuits	3.25
95260	Hairdressing and beauty salons	0.50
27610	Hand tool and general hardware manufacturing	1.59

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
74210	Health insurance	0.07
86390	Health services (not elsewhere classified)	0.18
28491	Hearing aid manufacturing	0.27
77301	Holder investor farms and farm animals	0.39
01520	Horse farming	5.67
93111	Horse or dog racing club operations, including national controlling bodies	0.89
93113	Horse racing—harness racing	5.65
93110	Horse racing (not elsewhere classified)	5.65
22310	Hosiery manufacturing	0.46
86110	Hospitals (excluding psychiatric and continuing geriatric care)	0.61
41110	House construction	2.41
28510	Household appliance manufacturing	0.50
47310	Household appliance wholesaling	0.31
52610	Household equipment repair services—electrical and electronic	0.78
52690	Household equipment repair services (not elsewhere classified)	0.78
47390	Household goods wholesaling (not elsewhere classified)	0.48

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
02200	Hunting and trapping	3.09
21220	Ice cream manufacturing	1.19
25320	Industrial gas manufacturing	0.30
28690	Industrial machinery and equipment manufacturing (not elsewhere classified)	1.45
78320	Information storage and retrieval services	0.06
25470	Ink manufacturing	0.46
63030	Inland water transport (except passenger only)	1.28
63031	Inland water transport (passenger only)	1.28
25350	Inorganic industrial chemical manufacturing (not elsewhere classified)	0.30
96290	Interest groups (not elsewhere classified)	0.18
63020	International and coastal water transport (vessels 45 metres length and under or 500 tonnes displacement and under)	1.28
63010	International and coastal water transport (vessels over 45 metres length and 500 tonnes displacement)	1.36
27120	Iron and steel casting and forging	2.29
13110	Iron sands mining	2.34
29410	Jewellery and silverware manufacturing	0.27

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
47920	Jewellery and watch wholesaling	0.31
81200	Justice	0.10
87221	Juvenile detention centre operation	0.64
01170	Kiwi fruit growing	1.22
22390	Knitting mill product manufacturing (not elsewhere classified)	0.46
96220	Labour associations operation	0.18
42510	Landscaping services	2.15
95210	Laundries and dry-cleaners	1.24
22620	Leather and leather substitute product manufacturing	0.46
22611	Leather tanning and fur dressing (excluding fellmongery)	2.19
78410	Legal services	0.06
92100	Libraries	0.32
74110	Life insurance	0.07
28650	Lifting and material handling equipment manufacturing	0.84
04150	Line fishing (including processing on board)	3.41
51230	Liquor retailing	0.97
47170	Liquor wholesaling	0.15

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
01590	Livestock farming (not elsewhere classified)	2.14
81130	Local government operation (not elsewhere classified)	0.31
23110	Log sawmilling	3.20
03020	Logging	3.94
61210	Long-distance bus transport	1.03
93210	Lotteries operation	0.41
28640	Machine tool and part manufacturing	0.84
46190	Machinery and equipment wholesaling (not elsewhere classified)	0.31
22210	Made-up textile product manufacturing	0.88
29490	Manufacturing (not elsewhere classified)	1.00
52450	Marine equipment retailing	0.44
04190	Marine fishing (not elsewhere classified)	1.68
78530	Market research services	0.06
86351	Massage therapy services	0.18
29230	Mattress manufacturing (excluding rubber)	1.00
21111	Meat inspection services	1.26
21110	Meat processing	4.69
47110	Meat wholesaling	0.94

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
28320	Medical and surgical equipment manufacturing	0.27
25430	Medicinal and pharmaceutical product manufacturing	0.55
22410	Men's and boys' wear manufacturing	0.57
45220	Metal and mineral wholesaling	1.05
27510	Metal container manufacturing	1.10
13190	Metal ore mining (not elsewhere classified)	2.34
86132	Midwifery services	1.31
21210	Milk and cream processing	1.19
51260	Milk vending—home delivery service	2.21
15130	Mineral exploration—own account	2.34
15140	Mineral exploration services	2.34
13150	Mineral sand mining	2.34
14200	Mining (not elsewhere classified)	2.34
28620	Mining and construction machinery manufacturing	1.45
73240	Money market dealers	0.07
91130	Motion picture exhibition	0.09
53120	Motor cycle dealing	0.44
28120	Motor vehicle body manufacturing	1.45

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
46240	Motor vehicle dismantling and used part dealing	0.79
77410	Motor vehicle hiring	0.18
28110	Motor vehicle manufacturing	1.16
46230	Motor vehicle new part dealing	0.44
92200	Museums	0.32
92410	Music and theatre productions	0.32
24211	Newspaper publishing (excluding printing)	0.14
24210	Newspaper publishing (including printing)	0.47
52430	Newspaper, book, and stationery retailing	0.20
41220	Non-building construction and heavy machinery installation (not elsewhere classified)	1.71
27330	Non-ferrous metal casting	1.93
27320	Non-ferrous metal rolling, drawing, and extruding (not elsewhere classified)	1.93
27650	Non-ferrous pipe fitting manufacturing	1.10
77300	Non-financial asset investors	0.39
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	1.53

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
41130	Non-residential building construction	2.40
64030	Non-scheduled air transport	1.46
86131	Nursing bureau	1.31
27630	Nut, bolt, screw, and rivet manufacturing	1.05
77431	Office equipment and fittings hiring	0.16
21400	Oil and fat manufacturing	1.33
12000	Oil and gas extraction	0.30
86320	Optometry and optical dispensing	0.06
25340	Organic industrial chemical manufacturing (not elsewhere classified)	1.07
84400	Other education	0.18
73300	Other financiers	0.07
15200	Other mining services	2.34
24221	Other periodical publishing (excluding printing)	0.14
24220	Other periodical publishing (including printing)	0.47
93300	Other recreation services	0.89
77420	Other transport equipment leasing	1.12
25420	Paint manufacturing	0.46
42440	Painting and decorating services	1.99

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
23340	Paper bag and sack manufacturing	0.55
23390	Paper product manufacturing (not elsewhere classified)	0.55
47950	Paper product wholesaling	0.31
24110	Paper stationery manufacturing	0.55
66110	Parking services	0.50
87292	Parole or probationary services	0.10
86310	Pathology services	0.18
92520	Performing arts venues	0.32
95190	Personal and household goods hiring (not elsewhere classified)	0.50
95290	Personal services (not elsewhere classified)	0.50
78650	Pest control services	1.66
03032	Pest control services (excluding aerial or wild animal control)	1.68
25440	Pesticide manufacturing	0.55
25200	Petroleum and coal product manufacturing (not elsewhere classified)	1.07
15121	Petroleum and natural gas drilling services	1.71
15110	Petroleum and natural gas exploration	1.07

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
15120	Petroleum and natural gas exploration services	1.07
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.15
25100	Petroleum refining	0.30
47960	Pharmaceutical and toiletry wholesaling	0.15
52510	Pharmaceutical, cosmetic, and toiletry retailing	0.20
28310	Photographic and optical goods manufacturing	0.27
52440	Photographic equipment retailing	0.20
47910	Photographic equipment wholesaling	0.31
95220	Photographic film processing	0.20
95230	Photographic studios	0.06
86350	Physiotherapy services	0.18
01510	Pig farming	2.15
65010	Pipeline transport	0.30
77430	Plant and equipment hiring or leasing without operators (excluding office machinery or equipment)	1.12
01110	Plant nurseries	1.22
26320	Plaster product manufacturing	1.53

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
42410	Plastering and ceiling services	1.99
25630	Plastic bag and film manufacturing	1.01
25610	Plastic blow-moulded product manufacturing	1.01
25620	Plastic extruded product manufacturing	1.01
25650	Plastic foam product manufacturing	1.01
25660	Plastic injection-moulded product manufacturing	1.01
25661	Plastic product manufacturing (not elsewhere classified)	1.01
25640	Plastic product rigid fibre reinforced manufacturing	1.01
42310	Plumbing services	1.42
23210	Plywood and veneer manufacturing	1.81
96310	Police services	0.57
84320	Polytechnic and other tertiary institutional education	0.18
66230	Port operators	1.28
71110	Postal services	1.29
47120	Poultry and smallgoods wholesaling	0.94
01420	Poultry farming—eggs	1.17
01410	Poultry farming—meat	1.17

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
21120	Poultry processing	1.78
04120	Prawn fishing	3.38
29190	Prefabricated building manufacturing (not elsewhere classified)	1.81
29110	Prefabricated metal building manufacturing	1.43
21740	Prepared animal and bird feed manufacturing	0.63
84100	Preschool education	0.48
84210	Primary education	0.18
24120	Printing	0.47
97000	Private households employing staff	0.50
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.27
46120	Professional equipment wholesaling	0.15
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.61
57200	Pubs, taverns, and bars	0.64
23310	Pulp, paper, and paperboard manufacturing	0.90
28660	Pump and compressor manufacturing	0.84
91210	Radio services	0.09

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
86392	Radiology and medical imaging services	0.18
62000	Rail transport	1.36
28230	Railway equipment manufacturing	1.45
77200	Real estate agents	0.16
24300	Recorded media manufacturing and publishing	0.27
52350	Recorded music retailing	0.20
92390	Recreational parks and gardens	1.02
96100	Religious organisations	0.18
41120	Residential building construction (not elsewhere classified)	2.41
87220	Residential care services (not elsewhere classified)	1.19
77111	Residential property body corporates	0.39
77110	Residential property operators and developers (excluding construction)	0.39
87222	Residential refuge operation	0.18
71111	Retail postal services	0.20
52590	Retailing (not elsewhere classified)	0.78
87211	Retirement village operation (with rest home or hospital facilities)	1.31

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
87210	Retirement village operation (without rest home or hospital facilities)	1.31
41210	Road and bridge construction	1.71
61100	Road freight transport	2.22
04110	Rock lobster fishing	3.41
42230	Roofing services	2.41
22230	Rope, cordage, and twine manufacturing	3.11
25590	Rubber product manufacturing (not elsewhere classified)	1.24
29491	Rubber stamp manufacturing	0.27
25510	Rubber tyre manufacturing	1.40
14201	Salt harvesting	1.07
21791	Salt manufacturing—cooking or table	0.89
64020	Scheduled domestic air transport	0.69
64010	Scheduled international air transport	0.69
78100	Scientific research	0.16
24121	Screen printing	0.47
21730	Seafood processing (other than on board vessels)	1.78
04192	Seaweed, shellfish, and other seafood hand-gathering (not from a boat)	1.68
84220	Secondary education	0.18

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
78630	Secretarial services	0.16
42341	Security and alarm system installation	0.82
78640	Security and investigative services (excluding police)	0.85
02190	Services to agriculture (not elsewhere classified)	1.66
66300	Services to air transport	0.69
75190	Services to finance and investment (not elsewhere classified)	0.07
03030	Services to forestry (excluding tree cutting and felling)	3.12
75200	Services to insurance	0.07
24130	Services to printing	0.47
66190	Services to road transport (not elsewhere classified)	1.61
92590	Services to the arts (not elsewhere classified)	0.32
66490	Services to transport (not elsewhere classified)	1.61
66290	Services to water transport (not elsewhere classified)	1.28
37020	Sewage and drainage services	0.87
02120	Shearing services	3.68

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
01230	Sheep and beef cattle farming	2.15
01240	Sheep farming	2.15
29220	Sheet metal furniture manufacturing	1.45
27590	Sheet metal product manufacturing (not elsewhere classified)	1.26
04191	Shellfish and paua fishing (not from cultivated beds)	1.68
28210	Shipbuilding (all vessels over 50 tonnes displacement)	2.38
66291	Shipping agency services (excluding handling of goods)	0.16
61220	Short distance bus transport (including tramway)	1.03
13170	Silver ore mining	2.34
42100	Site preparation and heavy plant hiring (with operators)	1.71
22430	Sleepwear, underwear, and infant clothing manufacturing	0.57
53230	Smash repairing	0.95
25450	Soap and other detergent manufacturing	0.55
21810	Soft drink, cordial, and syrup manufacturing	0.47
23320	Solid paperboard container manufacturing	0.55

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
92510	Sound recording studios	0.32
84240	Special school education	0.18
51290	Specialised food retailing (not elsewhere classified)	0.97
86220	Specialist medical services	0.06
02192	Sphagnum moss processing	1.66
21840	Spirit manufacturing	0.47
52410	Sport and camping equipment retailing	0.20
93196	Sporting and recreational equine activities (not elsewhere classified)	3.25
93192	Sports and services to sports—boating or yachting	0.89
93174	Sports and services to sports—commu- nity cricket	0.89
93170	Sports and services to sports—commu- nity rugby	0.89
93171	Sports and services to sports—commu- nity rugby league	0.89
93193	Sports and services to sport—cycling	0.89
93195	Sports and services to sports—golf	0.89
93197	Sports and services to sport—motor cycling	3.25

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
93198	Sports and services to sports—motor racing	3.25
93199	Sports and services to sports—netball	0.89
93194	Sports and services to sports—profes- sional cricket	7.46
93180	Sports and services to sports—profes- sional rugby	7.46
93181	Sports and services to sports—profes- sional rugby league	7.46
93182	Sports and services to sports—snow skiing	3.25
93184	Sports and services to sports—softball or baseball	0.89
93185	Sports and services to sports—squash or badminton	0.89
93186	Sports and services to sports—swim- ming	0.89
93187	Sports and services to sports—tennis	0.89
93188	Sports and services to sports—water skiing	0.89
93190	Sports and services to sports (not elsewhere classified)—community	0.89
93175	Sports and services to sports (not elsewhere classified)—professional	3.25

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
93120	Sports grounds and facilities (not elsewhere classified)	0.89
27620	Spring and wire product manufacturing	1.05
04140	Squid jigging (including processing on board)	3.38
27130	Steel pipe and tube manufacturing	1.41
66210	Stevedoring	3.36
26401	Stone cutting, dressing, polishing, or shaping	1.53
01160	Stone fruit growing	1.22
67090	Storage (not elsewhere classified)	1.13
96341	Street cleaning services	2.64
27490	Structural metal product manufacturing (not elsewhere classified)	2.81
42240	Structural steel erection services	2.40
27410	Structural steel fabricating	2.81
21710	Sugar manufacturing	0.89
74120	Superannuation funds	0.07
51100	Supermarket and grocery stores	0.97
27640	Surface coating and finishing	1.59
86111	Surgical hospital—day surgery	0.61
78220	Surveying services	0.39

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
22120	Synthetic fibre textile manufacturing	1.86
25330	Synthetic resin manufacturing	1.07
51250	Takeaway food retailing	0.64
61230	Taxi and other road passenger transport	1.03
61231	Taxi organisations (excluding those that provide taxi services)	0.39
78290	Technical services (not elsewhere classified)	0.39
42321	Telecommunication line construction and maintenance (within buildings)	0.82
71200	Telecommunication services	0.30
28420	Telecommunication, broadcasting, and transceiving equipment manufacturing	0.27
91220	Television services	0.09
26351	Terrazzo products	1.53
22150	Textile finishing	0.46
22220	Textile floor covering manufacturing	1.74
22290	Textile product manufacturing (not elsewhere classified)	1.86
47210	Textile product wholesaling	0.31
42430	Tiling and carpeting services	2.00
23130	Timber resawing and dressing	2.41

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
45310	Timber wholesaling	2.41
01691	Tobacco and hops growing	1.23
21900	Tobacco product manufacturing	0.47
47180	Tobacco product wholesaling	0.76
52420	Toy and game retailing	0.44
29420	Toy and sporting goods manufacturing	1.00
47930	Toy and sporting goods wholesaling	0.31
53130	Trailer and caravan dealing	0.79
65090	Transport (not elsewhere classified)	1.61
28290	Transport equipment manufacturing (not elsewhere classified)	1.16
66410	Travel agency services	0.16
53240	Tyre retailing	0.95
84310	University education	0.18
41221	Utility network construction and maintenance services	0.64
01130	Vegetable growing	1.22
86400	Veterinary services	0.39
95110	Video hire outlets	0.18
96340	Waste collection and disposal services	2.64
52550	Watch and jewellery retailing	0.20

Levy rate per Clas- sification unit num- ber	Classification unit	\$100 of earnings (\$)
37010	Water supply	0.64
66220	Water transport terminals	1.28
47990	Wholesaling (not elsewhere classified)	0.48
47991	Wholesaling, all products (excluding storage and handling of goods)	0.16
21830	Wine manufacturing	0.47
22420	Women's and girls' wear manufacturing	0.57
23120	Wood chipping	3.21
23290	Wood product manufacturing (not elsewhere classified)	1.81
29210	Wooden furniture and upholstered seat manufacturing	1.00
23230	Wooden structural component manufacturing	1.81
22110	Wool scouring	3.11
45110	Wool storage and classing	0.45
22140	Wool textile manufacturing	1.86
45111	Wool wholesaling	0.15
22141	Woollen yarns manufacturing	1.86
92310	Zoological and botanic gardens	1.02

**Schedule 2
Classifications and levies for
self-employed persons**

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Levy rate per Clas- sifica- tion unit number	Classification unit	\$100 of earnings \$
57100	Accommodation	1.21
78420	Accounting services	0.12
78510	Advertising services	0.34
02130	Aerial agricultural, horticultural, silvicultural, farming, and pest control services	6.57
86130	Aged care	2.24
28610	Agricultural machinery manufacturing	2.73
42330	Air conditioning and heating services	1.97
28240	Aircraft manufacturing and repair	0.65
27210	Alumina production	1.53
27310	Aluminium rolling, drawing, and extruding	2.01
27220	Aluminium smelting	1.53
86330	Ambulance services	0.82
27691	Ammunition manufacturing	1.27
02191	Animal or pet boarding	0.70
52520	Antique and used goods retailing	1.47

01150	Apple and pear growing	2.13
04200	Aquaculture	3.16
27420	Architectural aluminium product manufacturing	2.01
78210	Architectural services	0.12
26291	Art pottery manufacturing	1.55
28321	Artificial joints, eyes, and limbs manufacturing	0.51
28190	Automotive component manufacturing (not elsewhere classified)	1.51
28130	Automotive electrical and instrument manufacturing	1.51
53220	Automotive electrical services	0.84
53210	Automotive fuel retailing (including associated vehicle servicing)	0.84
53290	Automotive repair and services (not elsewhere classified)	1.79
21130	Bacon, ham, and smallgoods manufacturing	2.24
73210	Bank operation	0.23
27110	Basic iron and steel manufacturing	2.32
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	1.53
28530	Battery manufacturing	0.65
01250	Beef cattle farming	4.04

01593	Beekeeping	4.04
21820	Beer and malt manufacturing	0.81
01192	Berryfruit growing	2.13
21630	Biscuit manufacturing	1.05
42591	Blinds installation or repair service	1.47
86391	Blood bank operation	0.33
28220	Boatbuilding (all vessels 50 tonnes displacement and under)	3.11
47940	Book and magazine wholesaling	0.50
24231	Book and other publishing (excluding printing)	0.27
24230	Book and other publishing (including printing)	0.68
51240	Bread and cake retailing	1.55
21610	Bread manufacturing	1.05
42220	Bricklaying services	4.53
42592	Building completion services (all trades subcontracted)	0.70
73220	Building societies	0.23
45390	Building supplies wholesaling (not elsewhere classified)	0.89
78540	Business administrative services	0.34
96210	Business and professional associations	0.35
46140	Business machine wholesaling (not elsewhere classified)	0.28

78550	Business management services	0.34
78690	Business services (not elsewhere classified)	0.70
57300	Cafes and restaurants	1.21
21620	Cake and pastry manufacturing—non-retail	1.58
53110	Car retailing (including associated vehicle servicing)	0.83
46210	Car wholesaling	0.28
22320	Cardigan and pullover manufacturing	0.71
42420	Carpentry services	4.53
21114	Casings manufacturing	1.37
93220	Casinos operation	0.51
26310	Cement and lime manufacturing	2.88
73100	Central bank operation	0.23
81110	Central government, including Crown entities and commissions—operation (not elsewhere classified)	0.25
26220	Ceramic industrial product manufacturing	1.55
26290	Ceramic product manufacturing (not elsewhere classified)	1.55
26230	Ceramic tile and pipe manufacturing	1.55
21520	Cereal food and baking mix manufacturing	1.58

45120	Cereal grain wholesaling	1.42
25490	Chemical product manufacturing (not elsewhere classified)	0.76
45230	Chemical wholesaling	0.28
87100	Child care services	0.62
86360	Chiropractic services	0.33
01191	Citrus growing	2.13
26210	Clay brick manufacturing	1.55
78660	Cleaning services	2.75
22490	Clothing manufacturing (not elsewhere classified)	1.08
52210	Clothing retailing	0.39
47220	Clothing wholesaling	0.36
57400	Clubs—hospitality	1.21
11010	Coal mining—opencast	4.41
11011	Coal mining—underground	4.41
84230	Combined primary and secondary education	0.33
78520	Commercial art and display services	0.34
77121	Commercial property body corporates	0.70
77120	Commercial property operators and developers (excluding construction)	0.70
28670	Commercial space heating and cooling equipment manufacturing	1.57
46220	Commercial vehicle wholesaling	1.37

87290	Community and non-residential care services (not elsewhere classified)	2.47
96291	Community-based multi-functional activities (not elsewhere classified)	0.71
86340	Community health centre operation	0.33
28410	Computer and business machine manufacturing	0.51
78340	Computer consultancy services	0.12
78330	Computer maintenance services	0.12
46130	Computer wholesaling	0.28
26340	Concrete pipe and box culvert manufacturing	2.88
26350	Concrete product manufacturing (not elsewhere classified)	2.88
26330	Concrete slurry manufacturing	2.88
42210	Concreting services	4.53
47160	Confectionery and soft drink wholesaling	1.42
21720	Confectionery manufacturing	1.58
14190	Construction material mining (not elsewhere classified)	4.41
42590	Construction services (not elsewhere classified)	4.53
78230	Consulting engineering services	0.34
78670	Contract packing services (not elsewhere classified)	0.94

27230	Copper, silver, lead, and zinc—smelting and refining	1.53
96320	Corrective centres	1.21
23330	Corrugated paperboard container manufacturing	0.85
25460	Cosmetic and toiletry preparation manufacturing	0.78
22130	Cotton textile manufacturing	3.51
87291	Counselling services (not elsewhere classified)	0.33
71120	Courier services	4.18
52591	Craft and gift retailing (not elsewhere classified)	0.39
42101	Crane hiring or leasing (with operators)	2.78
92420	Creative arts	0.58
73230	Credit union operation	0.23
01690	Crop and plant growing (not elsewhere classified)	2.13
01692	Cultivated mushroom growing	2.13
66440	Customs agency and freight brokerage services	0.30
01120	Cut flower and flower seed growing	2.13
01300	Dairy cattle farming	4.05
47130	Dairy produce wholesaling	1.42
21290	Dairy product manufacturing (not elsewhere classified)	2.24

78310	Data processing services	0.12
01530	Deer farming	4.05
82000	Defence	1.69
75210	Dental insurance provision	0.23
86230	Dental services	0.33
28322	Dentures fabrication	0.51
52100	Department stores	0.55
73290	Deposit-taking financiers (not elsewhere classified)	0.23
93112	Dog racing	5.10
52340	Domestic appliance retailing	0.55
52330	Domestic hardware and houseware retailing	1.47
28520	Electric cable and wire manufacturing	1.57
28540	Electric light manufacturing	0.65
28541	Electric sign manufacturing	0.65
46150	Electrical and electronic equipment wholesaling (not elsewhere classified)	0.28
28590	Electrical equipment manufacturing (not elsewhere classified)	0.65
42320	Electrical services	1.54
36102	Electricity energy supply	0.33
36100	Electricity generation	0.33
36101	Electricity line system operation	2.57

36103	Electricity line system operation (excluding maintenance and construction)	0.33
28490	Electronic equipment manufacturing (not elsewhere classified)	0.65
78610	Employment services (candidate or contractor placement—no on-hired employees)	0.34
78622	Employment services (on-hired employees—mixed classification assignments, minimum 30% office work)	2.01
78621	Employment services (on-hired employees—non-office work assignments, including up to 30% office work)	4.52
78620	Employment services (on-hired employees—only office work assignments)	0.34
25410	Explosive manufacturing	0.76
52230	Fabric and other soft goods retailing	0.39
27690	Fabricated metal product manufacturing (not elsewhere classified)	2.90
23220	Fabricated wood manufacturing	1.69
78661	Facilities management and cleaning services—contract (not elsewhere classified)	2.75
46110	Farm and construction machinery wholesaling	1.36

45190	Farm produce and supplies wholesaling (not elsewhere classified)	0.80
22612	Fellmongery	4.12
25310	Fertiliser manufacturing	1.25
91120	Film and video distribution	0.25
91110	Film and video production	0.41
75110	Financial asset broking services	0.23
73400	Financial asset investors	0.23
96330	Fire brigade services	1.10
42340	Fire sprinklers—installation	1.97
52592	Firewood, coal, and coke retailing	1.77
47140	Fish wholesaling	1.77
04130	Fishing—finfish trawling (including processing on board)	7.16
52320	Floor covering retailing	1.47
47330	Floor covering wholesaling	0.89
21510	Flour mill product manufacturing	1.58
52540	Flower retailing	0.39
21790	Food manufacturing (not elsewhere classified)	1.37
28630	Food processing machinery manufacturing	1.57
22500	Footwear manufacturing	1.48
52220	Footwear retailing	0.39

47230	Footwear wholesaling	0.50
81300	Foreign government representation	0.25
03031	Forest nursery—operation or service	2.13
03021	Forest products—gathering	3.15
03010	Forestry	6.90
66430	Freight forwarding—air transport	1.31
66420	Freight forwarding—road, rail, and sea transport	2.78
51210	Fresh meat, fish, and poultry retailing	1.55
21300	Fruit and vegetable processing	2.50
51220	Fruit and vegetable retailing	1.55
47150	Fruit and vegetable wholesaling	1.42
01190	Fruit growing (not elsewhere classified)	2.13
95240	Funeral directors, crematoria, and cemeteries	0.46
29290	Furniture manufacturing (not elsewhere classified)	1.89
52310	Furniture retailing	1.47
47320	Furniture wholesaling	0.89
93290	Gambling services (not elsewhere classified)	0.51
52530	Garden equipment retailing	1.47
95250	Gardening and turf management services	4.04

36200	Gas supply	1.21
74220	General insurance	0.23
86210	General practice medical services	0.09
26100	Glass and glass product manufacturing	1.55
42450	Glazing services	3.75
13140	Gold mining—opencast	4.41
13141	Gold mining—underground	4.41
01210	Grain growing	2.13
67010	Grain storage	2.12
01220	Grain-sheep and grain-beef cattle farming	4.05
01140	Grape growing	2.13
14110	Gravel and sand quarrying	4.41
47190	Grocery wholesaling (not elsewhere classified)	1.42
92391	Guiding service operation—outdoor pursuits	5.10
95260	Hairdressing and beauty salons	0.94
27610	Hand tool and general hardware manufacturing	2.90
74210	Health insurance	0.23
86390	Health services (not elsewhere classified)	0.33
28491	Hearing aid manufacturing	0.51

77301	Holder investor farms and farm animals	0.70
01520	Horse farming	10.66
93111	Horse or dog racing club operations, including national controlling bodies	1.67
93113	Horse racing—harness racing	10.63
93110	Horse racing (not elsewhere classified)	10.63
22310	Hosiery manufacturing	0.71
86110	Hospitals (excluding psychiatric and continuing geriatric care)	0.78
41110	House construction	4.53
28510	Household appliance manufacturing	0.65
47310	Household appliance wholesaling	0.50
52610	Household equipment repair services—electrical and electronic	1.47
52690	Household equipment repair services (not elsewhere classified)	1.47
47390	Household goods wholesaling (not elsewhere classified)	0.89
02200	Hunting and trapping	6.57
21220	Ice cream manufacturing	2.24
25320	Industrial gas manufacturing	0.46
28690	Industrial machinery and equipment manufacturing (not elsewhere classified)	2.73

78320	Information storage and retrieval services	0.12
25470	Ink manufacturing	0.76
63030	Inland water transport (except passenger only)	2.40
63031	Inland water transport (passenger only)	2.40
25350	Inorganic industrial chemical manufacturing (not elsewhere classified)	0.46
96290	Interest groups (not elsewhere classified)	0.35
63020	International and coastal water transport (vessels 45 metres length and under or 500 tonnes displacement and under)	2.40
63010	International and coastal water transport (vessels over 45 metres length and 500 tonnes displacement)	2.35
27120	Iron and steel casting and forging	4.14
13110	Iron sands mining	4.41
29410	Jewellery and silverware manufacturing	0.51
47920	Jewellery and watch wholesaling	0.50
81200	Justice	0.15
87221	Juvenile detention centre operation	1.21
01170	Kiwi fruit growing	2.13
22390	Knitting mill product manufacturing (not elsewhere classified)	0.71

96220	Labour associations operation	0.35
42510	Landscaping services	4.04
95210	Laundries and dry-cleaners	1.90
22620	Leather and leather substitute product manufacturing	0.71
22611	Leather tanning and fur dressing (excluding fellmongery)	4.12
78410	Legal services	0.12
92100	Libraries	0.58
74110	Life insurance	0.23
28650	Lifting and material handling equipment manufacturing	1.57
04150	Line fishing (including processing on board)	7.15
51230	Liquor retailing	1.55
47170	Liquor wholesaling	0.28
01590	Livestock farming (not elsewhere classified)	4.04
81130	Local government operation (not elsewhere classified)	0.51
23110	Log sawmilling	6.04
03020	Logging	6.91
61210	Long-distance bus transport	1.52
93210	Lotteries operation	0.51
28640	Machine tool and part manufacturing	1.57

46190	Machinery and equipment wholesaling (not elsewhere classified)	0.50
22210	Made-up textile product manufacturing	1.48
29490	Manufacturing (not elsewhere classified)	1.89
52450	Marine equipment retailing	0.83
04190	Marine fishing (not elsewhere classified)	3.16
78530	Market research services	0.12
86351	Massage therapy services	0.33
29230	Mattress manufacturing (excluding rubber)	1.89
21111	Meat inspection services	2.76
21110	Meat processing	8.83
47110	Meat wholesaling	1.77
28320	Medical and surgical equipment manufacturing	0.51
25430	Medicinal and pharmaceutical product manufacturing	0.78
22410	Men's and boys' wear manufacturing	1.08
45220	Metal and mineral wholesaling	1.27
27510	Metal container manufacturing	2.01
13190	Metal ore mining (not elsewhere classified)	4.41

86132	Midwifery services	1.55
21210	Milk and cream processing	2.24
51260	Milk vending—home delivery service	4.16
15130	Mineral exploration—own account	4.41
15140	Mineral exploration services	4.41
13150	Mineral sand mining	4.41
14200	Mining (not elsewhere classified)	4.41
28620	Mining and construction machinery manufacturing	2.73
73240	Money market dealers	0.23
91130	Motion picture exhibition	0.25
53120	Motor cycle dealing	0.84
28120	Motor vehicle body manufacturing	2.73
46240	Motor vehicle dismantling and used part dealing	1.48
77410	Motor vehicle hiring	0.35
28110	Motor vehicle manufacturing	1.51
46230	Motor vehicle new part dealing	0.83
92200	Museums	0.58
92410	Music and theatre productions	0.58
24211	Newspaper publishing (excluding printing)	0.27
24210	Newspaper publishing (including printing)	0.68

52430	Newspaper, book, and stationery retailing	0.39
41220	Non-building construction and heavy machinery installation (not elsewhere classified)	3.21
27330	Non-ferrous metal casting	2.46
27320	Non-ferrous metal rolling, drawing, and extruding (not elsewhere classified)	2.46
27650	Non-ferrous pipe fitting manufacturing	2.01
77300	Non-financial asset investors	0.70
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	2.88
41130	Non-residential building construction	4.52
64030	Non-scheduled air transport	2.75
86131	Nursing bureau	1.55
27630	Nut, bolt, screw, and rivet manufacturing	1.27
77431	Office equipment and fittings hiring	0.30
21400	Oil and fat manufacturing	2.50
12000	Oil and gas extraction	0.46
86320	Optometry and optical dispensing	0.09
25340	Organic industrial chemical manufacturing (not elsewhere classified)	1.25

84400	Other education	0.33
73300	Other financiers	0.23
15200	Other mining services	4.41
24221	Other periodical publishing (excluding printing)	0.27
24220	Other periodical publishing (including printing)	0.68
93300	Other recreation services	1.67
77420	Other transport equipment leasing	2.01
25420	Paint manufacturing	0.76
42440	Painting and decorating services	3.75
23340	Paper bag and sack manufacturing	0.85
23390	Paper product manufacturing (not elsewhere classified)	0.85
47950	Paper product wholesaling	0.50
24110	Paper stationery manufacturing	0.85
66110	Parking services	0.94
87292	Parole or probationary services	0.15
86310	Pathology services	0.33
92520	Performing arts venues	0.58
95190	Personal and household goods hiring (not elsewhere classified)	0.81
95290	Personal services (not elsewhere classified)	0.94
78650	Pest control services	3.13

03032	Pest control services (excluding aerial or wild animal control)	3.17
25440	Pesticide manufacturing	0.78
25200	Petroleum and coal product manufacturing (not elsewhere classified)	1.25
15121	Petroleum and natural gas drilling services	3.21
15110	Petroleum and natural gas exploration	1.25
15120	Petroleum and natural gas exploration services	1.25
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.28
25100	Petroleum refining	0.46
47960	Pharmaceutical and toiletry wholesaling	0.28
52510	Pharmaceutical, cosmetic, and toiletry retailing	0.39
28310	Photographic and optical goods manufacturing	0.51
52440	Photographic equipment retailing	0.39
47910	Photographic equipment wholesaling	0.50
95220	Photographic film processing	0.39
95230	Photographic studios	0.12
86350	Physiotherapy services	0.33

01510	Pig farming	4.04
65010	Pipeline transport	0.46
77430	Plant and equipment hiring or leasing without operators (excluding office machinery or equipment)	2.01
01110	Plant nurseries	2.13
26320	Plaster product manufacturing	2.88
42410	Plastering and ceiling services	3.75
25630	Plastic bag and film manufacturing	1.67
25610	Plastic blow-moulded product manufacturing	1.67
25620	Plastic extruded product manufacturing	1.67
25650	Plastic foam product manufacturing	1.67
25660	Plastic injection-moulded product manufacturing	1.67
25661	Plastic product manufacturing (not elsewhere classified)	1.67
25640	Plastic product rigid fibre reinforced manufacturing	1.67
42310	Plumbing services	2.68
23210	Plywood and veneer manufacturing	3.41
96310	Police services	1.08
84320	Polytechnic and other tertiary institutional education	0.33
66230	Port operators	2.40
71110	Postal services	2.39

47120	Poultry and smallgoods wholesaling	1.77
01420	Poultry farming—eggs	2.21
01410	Poultry farming—meat	2.21
21120	Poultry processing	3.35
04120	Prawn fishing	7.22
29190	Prefabricated building manufacturing (not elsewhere classified)	3.41
29110	Prefabricated metal building manufacturing	2.61
21740	Prepared animal and bird feed manufacturing	1.05
84100	Preschool education	0.62
84210	Primary education	0.33
24120	Printing	0.68
97000	Private households employing staff	0.94
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.51
46120	Professional equipment wholesaling	0.28
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.78
57200	Pubs, taverns, and bars	1.21
23310	Pulp, paper, and paperboard manufacturing	1.69
28660	Pump and compressor manufacturing	1.57

91210	Radio services	0.25
86392	Radiology and medical imaging services	0.33
62000	Rail transport	2.35
28230	Railway equipment manufacturing	2.73
77200	Real estate agents	0.30
24300	Recorded media manufacturing and publishing	0.51
52350	Recorded music retailing	0.39
92390	Recreational parks and gardens	1.51
96100	Religious organisations	0.35
41120	Residential building construction (not elsewhere classified)	4.53
87220	Residential care services (not elsewhere classified)	2.24
77111	Residential property body corporates	0.70
77110	Residential property operators and developers (excluding construction)	0.70
87222	Residential refuge operation	0.33
71111	Retail postal services	0.39
52590	Retailing (not elsewhere classified)	1.47
87211	Retirement village operation (with rest home or hospital facilities)	2.47
87210	Retirement village operation (without rest home or hospital facilities)	2.47
41210	Road and bridge construction	3.21

61100	Road freight transport	4.17
04110	Rock lobster fishing	7.13
42230	Roofing services	4.53
22230	Rope, cordage, and twine manufacturing	5.05
25590	Rubber product manufacturing (not elsewhere classified)	2.32
29491	Rubber stamp manufacturing	0.51
25510	Rubber tyre manufacturing	2.63
14201	Salt harvesting	1.25
21791	Salt manufacturing—cooking or table	1.37
64020	Scheduled domestic air transport	1.31
64010	Scheduled international air transport	1.31
78100	Scientific research	0.34
24121	Screen printing	0.68
21730	Seafood processing (other than on board vessels)	3.35
04192	Seaweed, shellfish, and other seafood hand-gathering (not from a boat)	3.17
84220	Secondary education	0.33
78630	Secretarial services	0.34
42341	Security and alarm system installation	1.54
78640	Security and investigative services (excluding police)	1.21

02190	Services to agriculture (not elsewhere classified)	3.14
66300	Services to air transport	1.31
75190	Services to finance and investment (not elsewhere classified)	0.23
03030	Services to forestry (excluding tree cutting and felling)	6.67
75200	Services to insurance	0.23
24130	Services to printing	0.68
66190	Services to road transport (not elsewhere classified)	2.78
92590	Services to the arts (not elsewhere classified)	0.58
66490	Services to transport (not elsewhere classified)	2.78
66290	Services to water transport (not elsewhere classified)	2.40
37020	Sewage and drainage services	1.63
02120	Shearing services	6.93
01230	Sheep and beef cattle farming	4.05
01240	Sheep farming	4.05
29220	Sheet metal furniture manufacturing	2.73
27590	Sheet metal product manufacturing (not elsewhere classified)	2.37
04191	Shellfish and paua fishing (not from cultivated beds)	3.17

28210	Shipbuilding (all vessels over 50 tonnes displacement)	3.72
66291	Shipping agency services (excluding handling of goods)	0.30
61220	Short distance bus transport (including tramway)	1.52
13170	Silver ore mining	4.41
42100	Site preparation and heavy plant hiring (with operators)	3.22
22430	Sleepwear, underwear, and infant clothing manufacturing	1.08
53230	Smash repairing	1.78
25450	Soap and other detergent manufacturing	0.78
21810	Soft drink, cordial, and syrup manufacturing	0.81
23320	Solid paperboard container manufacturing	0.85
92510	Sound recording studios	0.58
84240	Special school education	0.33
51290	Specialised food retailing (not elsewhere classified)	1.55
86220	Specialist medical services	0.09
02192	Sphagnum moss processing	3.13
21840	Spirit manufacturing	0.81
52410	Sport and camping equipment retailing	0.39

93196	Sporting and recreational equine activities (not elsewhere classified)	6.41
93192	Sports and services to sports—boating or yachting	1.67
93174	Sports and services to sports—community cricket	1.67
93170	Sports and services to sports—community rugby	1.67
93171	Sports and services to sports—community rugby league	1.67
93193	Sports and services to sports—cycling	1.67
93195	Sports and services to sports—golf	1.67
93197	Sports and services to sports—motor cycling	5.10
93198	Sports and services to sports—motor racing	5.10
93199	Sports and services to sports—netball	1.67
93194	Sports and services to sports—professional cricket	11.25
93180	Sports and services to sports—professional rugby	14.05
93181	Sports and services to sports—professional rugby league	14.05
93182	Sports and services to sports—snow skiing	5.10
93184	Sports and services to sports—softball or baseball	1.67

93185	Sports and services to sports—squash or badminton	1.67
93186	Sports and services to sports—swimming	1.67
93187	Sports and services to sports—tennis	1.67
93188	Sports and services to sports—water skiing	1.67
93190	Sports and services to sports (not elsewhere classified)—community	1.67
93175	Sports and services to sports (not elsewhere classified)—professional	5.10
93120	Sports grounds and facilities (not elsewhere classified)	1.67
27620	Spring and wire product manufacturing	1.27
04140	Squid jigging (including processing on board)	7.04
27130	Steel pipe and tube manufacturing	2.32
66210	Stevedoring	5.68
26401	Stone cutting, dressing, polishing, or shaping	2.88
01160	Stone fruit growing	2.13
67090	Storage (not elsewhere classified)	2.12
96341	Street cleaning services	3.93
27490	Structural metal product manufacturing (not elsewhere classified)	4.26
42240	Structural steel erection services	4.53

27410	Structural steel fabricating	4.26
21710	Sugar manufacturing	1.37
74120	Superannuation funds	0.23
51100	Supermarket and grocery stores	1.55
27640	Surface coating and finishing	2.90
86111	Surgical hospital—day surgery	0.78
78220	Surveying services	0.70
22120	Synthetic fibre textile manufacturing	3.51
25330	Synthetic resin manufacturing	1.25
51250	Takeaway food retailing	1.21
61230	Taxi and other road passenger transport	1.52
61231	Taxi organisations (excluding those that provide taxi services)	0.70
78290	Technical services (not elsewhere classified)	0.70
42321	Telecommunication line construction and maintenance (within buildings)	1.54
71200	Telecommunication services	0.41
28420	Telecommunication, broadcasting, and transceiving equipment manufacturing	0.51
91220	Television services	0.25
26351	Terrazzo products	2.88
22150	Textile finishing	0.71

22220	Textile floor covering manufacturing	2.31
22290	Textile product manufacturing (not elsewhere classified)	3.51
47210	Textile product wholesaling	0.50
42430	Tiling and carpeting services	3.75
23130	Timber resawing and dressing	4.55
45310	Timber wholesaling	4.54
01691	Tobacco and hops growing	2.13
21900	Tobacco product manufacturing	0.81
47180	Tobacco product wholesaling	1.42
52420	Toy and game retailing	0.55
29420	Toy and sporting goods manufacturing	1.89
47930	Toy and sporting goods wholesaling	0.50
53130	Trailer and caravan dealing	1.48
65090	Transport (not elsewhere classified)	2.78
28290	Transport equipment manufacturing (not elsewhere classified)	1.51
66410	Travel agency services	0.30
53240	Tyre retailing	1.79
84310	University education	0.33
41221	Utility network construction and maintenance services	1.21
01130	Vegetable growing	2.13
86400	Veterinary services	0.70

95110	Video hire outlets	0.35
96340	Waste collection and disposal services	3.93
52550	Watch and jewellery retailing	0.39
37010	Water supply	1.21
66220	Water transport terminals	2.40
47990	Wholesaling (not elsewhere classified)	0.89
47991	Wholesaling, all products (excluding storage and handling of goods)	0.30
21830	Wine manufacturing	0.81
22420	Women's and girls' wear manufacturing	1.08
23120	Wood chipping	6.06
23290	Wood product manufacturing (not elsewhere classified)	3.41
29210	Wooden furniture and upholstered seat manufacturing	1.89
23230	Wooden structural component manufacturing	3.41
22110	Wool scouring	5.05
45110	Wool storage and classing	0.80
22140	Wool textile manufacturing	3.51
45111	Wool wholesaling	0.28

22141	Woollen yarns manufacturing	3.51
92310	Zoological and botanic gardens	1.51

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Classifications and levy rates for purchase of agreed level of weekly compensation

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non-abatement part rate per \$100 of agreed level of weekly compensation (\$)
57100	Accommodation	1.54	0.07
78420	Accounting services	0.15	0.03
78510	Advertising services	0.43	0.04
02130	Aerial agricultural, horticultural, silvicultural, farming, and pest control services	8.38	0.32
86130	Aged care	2.86	0.08

28610	Agricultural machinery manufacturing	3.48	0.12
42330	Air conditioning and heating services	2.51	0.09
28240	Aircraft manufacturing and repair	0.83	0.04
27210	Alumina production	1.95	0.08
27310	Aluminium rolling, drawing, and extruding	2.56	0.08
27220	Aluminium smelting	1.95	0.08
86330	Ambulance services	1.05	0.06
27691	Ammunition manufacturing	1.62	0.06
02191	Animal or pet boarding	0.89	0.05
52520	Antique and used goods retailing	1.87	0.06
01150	Apple and pear growing	2.72	0.07
04200	Aquaculture	4.03	0.14
27420	Architectural aluminium product manufacturing	2.56	0.08
78210	Architectural services	0.15	0.03
26291	Art pottery manufacturing	1.98	0.07
28321	Artificial joints, eyes, and limbs manufacturing	0.65	0.04
28190	Automotive component manufacturing (not elsewhere classified)	1.93	0.07

28130	Automotive electrical and instrument manufacturing	1.93	0.07
53220	Automotive electrical services	1.07	0.06
53210	Automotive fuel retailing (including associated vehicle servicing)	1.07	0.06
53290	Automotive repair and services (not elsewhere classified)	2.28	0.09
21130	Bacon, ham, and smallgoods manufacturing	2.86	0.08
73210	Bank operation	0.29	0.04
27110	Basic iron and steel manufacturing	2.96	0.09
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	1.95	0.08
28530	Battery manufacturing	0.83	0.04
01250	Beef cattle farming	5.15	0.14
01593	Beekeeping	5.15	0.14
21820	Beer and malt manufacturing	1.03	0.05
01192	Berryfruit growing	2.72	0.07
21630	Biscuit manufacturing	1.34	0.06
42591	Blinds installation or repair service	1.87	0.06
86391	Blood bank operation	0.42	0.04

28220	Boatbuilding (all vessels 50 tonnes displacement and under)	3.97	0.11
47940	Book and magazine wholesaling	0.64	0.05
24231	Book and other publishing (excluding printing)	0.34	0.04
24230	Book and other publishing (including printing)	0.87	0.05
51240	Bread and cake retailing	1.98	0.06
21610	Bread manufacturing	1.34	0.06
42220	Bricklaying services	5.78	0.19
42592	Building completion services (all trades subcontracted)	0.89	0.05
73220	Building societies	0.29	0.04
45390	Building supplies wholesaling (not elsewhere classified)	1.13	0.05
78540	Business administrative services	0.43	0.04
96210	Business and professional associations	0.45	0.04
46140	Business machine wholesaling (not elsewhere classified)	0.36	0.04
78550	Business management services	0.43	0.04

78690	Business services (not elsewhere classified)	0.89	0.05
57300	Cafes and restaurants	1.54	0.07
21620	Cake and pastry manufacturing—non-retail	2.01	0.07
53110	Car retailing (including associated vehicle servicing)	1.06	0.06
46210	Car wholesaling	0.36	0.04
22320	Cardigan and pullover manufacturing	0.91	0.05
42420	Carpentry services	5.78	0.19
21114	Casings manufacturing	1.75	0.05
93220	Casinos operation	0.65	0.04
26310	Cement and lime manufacturing	3.67	0.10
73100	Central bank operation	0.29	0.04
81110	Central government, including Crown entities and commissions—operation (not elsewhere classified)	0.32	0.03
26220	Ceramic industrial product manufacturing	1.98	0.07
26290	Ceramic product manufacturing (not elsewhere classified)	1.98	0.07
26230	Ceramic tile and pipe manufacturing	1.98	0.07

21520	Cereal food and baking mix manufacturing	2.01	0.07
45120	Cereal grain wholesaling	1.81	0.06
25490	Chemical product manufacturing (not elsewhere classified)	0.97	0.05
45230	Chemical wholesaling	0.36	0.04
87100	Child care services	0.79	0.04
86360	Chiropractic services	0.42	0.04
01191	Citrus growing	2.72	0.07
26210	Clay brick manufacturing	1.98	0.07
78660	Cleaning services	3.51	0.11
22490	Clothing manufacturing (not elsewhere classified)	1.38	0.06
52210	Clothing retailing	0.50	0.04
47220	Clothing wholesaling	0.46	0.04
57400	Clubs—hospitality	1.54	0.07
11010	Coal mining—opencast	5.62	0.13
11011	Coal mining—underground	5.62	0.13
84230	Combined primary and secondary education	0.42	0.04
78520	Commercial art and display services	0.43	0.04
77121	Commercial property body corporates	0.89	0.05

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77120	Commercial property operators and developers (excluding construction)	0.89	0.05
28670	Commercial space heating and cooling equipment manufacturing	2.00	0.09
46220	Commercial vehicle wholesaling	1.75	0.06
87290	Community and non-residential care services (not elsewhere classified)	3.15	0.07
96291	Community-based multi-functional activities (not elsewhere classified)	0.91	0.05
86340	Community health centre operation	0.42	0.04
28410	Computer and business machine manufacturing	0.65	0.04
78340	Computer consultancy services	0.15	0.03
78330	Computer maintenance services	0.15	0.03
46130	Computer wholesaling	0.36	0.04
26340	Concrete pipe and box culvert manufacturing	3.67	0.10
26350	Concrete product manufacturing (not elsewhere classified)	3.67	0.10
26330	Concrete slurry manufacturing	3.67	0.10

42210	Concreting services	5.78	0.19
47160	Confectionery and soft drink wholesaling	1.81	0.06
21720	Confectionery manufacturing	2.01	0.07
14190	Construction material mining (not elsewhere classified)	5.62	0.13
42590	Construction services (not elsewhere classified)	5.78	0.19
78230	Consulting engineering services	0.43	0.04
78670	Contract packing services (not elsewhere classified)	1.20	0.05
27230	Copper, silver, lead, and zinc—smelting and refining	1.95	0.08
96320	Corrective centres	1.54	0.06
23330	Corrugated paperboard container manufacturing	1.08	0.05
25460	Cosmetic and toiletry preparation manufacturing	0.99	0.05
22130	Cotton textile manufacturing	4.48	0.11
87291	Counselling services (not elsewhere classified)	0.42	0.04
71120	Courier services	5.33	0.14
52591	Craft and gift retailing (not elsewhere classified)	0.50	0.04

42101	Crane hiring or leasing (with operators)	3.54	0.09
92420	Creative arts	0.74	0.05
73230	Credit union operation	0.29	0.04
01690	Crop and plant growing (not elsewhere classified)	2.72	0.07
01692	Cultivated mushroom growing	2.72	0.07
66440	Customs agency and freight brokerage services	0.38	0.04
01120	Cut flower and flower seed growing	2.72	0.07
01300	Dairy cattle farming	5.16	0.14
47130	Dairy produce wholesaling	1.81	0.06
21290	Dairy product manufacturing (not elsewhere classified)	2.86	0.08
78310	Data processing services	0.15	0.03
01530	Deer farming	5.16	0.14
82000	Defence	2.15	0.09
75210	Dental insurance provision	0.29	0.04
86230	Dental services	0.42	0.04
28322	Dentures fabrication	0.65	0.04
52100	Department stores	0.70	0.05
73290	Deposit-taking financiers (not elsewhere classified)	0.29	0.04
93112	Dog racing	6.50	0.23

52340	Domestic appliance retailing	0.70	0.05
52330	Domestic hardware and houseware retailing	1.87	0.06
28520	Electric cable and wire manufacturing	2.00	0.09
28540	Electric light manufacturing	0.83	0.04
28541	Electric sign manufacturing	0.83	0.04
46150	Electrical and electronic equipment wholesaling (not elsewhere classified)	0.36	0.04
28590	Electrical equipment manufacturing (not elsewhere classified)	0.83	0.04
42320	Electrical services	1.96	0.08
36102	Electricity energy supply	0.42	0.04
36100	Electricity generation	0.42	0.04
36101	Electricity line system operation	3.28	0.09
36103	Electricity line system operation (excluding maintenance and construction)	0.42	0.04
28490	Electronic equipment manufacturing (not elsewhere classified)	0.83	0.04
78610	Employment services (candidate or contractor placement—no on-hired employees)	0.43	0.04

78622	Employment services (on-hired employees—mixed classification assignments, minimum 30% office work)	2.56	0.07
78621	Employment services (on-hired employees—non-office work assignments, including up to 30% office work)	5.76	0.19
78620	Employment services (on-hired employees—only office work assignments)	0.43	0.04
25410	Explosive manufacturing	0.97	0.05
52230	Fabric and other soft goods retailing	0.50	0.04
27690	Fabricated metal product manufacturing (not elsewhere classified)	3.70	0.13
23220	Fabricated wood manufacturing	2.15	0.07
78661	Facilities management and cleaning services—contract (not elsewhere classified)	3.51	0.11
46110	Farm and construction machinery wholesaling	1.73	0.06
45190	Farm produce and supplies wholesaling (not elsewhere classified)	1.02	0.05
22612	Fellmongery	5.25	0.13
25310	Fertiliser manufacturing	1.59	0.07
91120	Film and video distribution	0.32	0.04

91110	Film and video production	0.52	0.04
75110	Financial asset broking services	0.29	0.04
73400	Financial asset investors	0.29	0.04
96330	Fire brigade services	1.40	0.07
42340	Fire sprinklers—installation	2.51	0.09
52592	Firewood, coal, and coke retailing	2.26	0.09
47140	Fish wholesaling	2.26	0.07
04130	Fishing—finfish trawling (including processing on board)	9.13	0.31
52320	Floor covering retailing	1.87	0.06
47330	Floor covering wholesaling	1.13	0.05
21510	Flour mill product manufacturing	2.01	0.07
52540	Flower retailing	0.50	0.04
21790	Food manufacturing (not elsewhere classified)	1.75	0.05
28630	Food processing machinery manufacturing	2.00	0.09
22500	Footwear manufacturing	1.89	0.06
52220	Footwear retailing	0.50	0.04
47230	Footwear wholesaling	0.64	0.05
81300	Foreign government representation	0.32	0.03

Schedule 3	Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007	Reprinted as at 4 September 2007	
03031	Forest nursery—operation or service	2.72	0.07
03021	Forest products—gathering	4.02	0.14
03010	Forestry	8.80	0.24
66430	Freight forwarding—air transport	1.67	0.06
66420	Freight forwarding—road, rail, and sea transport	3.54	0.09
51210	Fresh meat, fish, and poultry retailing	1.98	0.06
21300	Fruit and vegetable processing	3.19	0.09
51220	Fruit and vegetable retailing	1.98	0.06
47150	Fruit and vegetable wholesaling	1.81	0.06
01190	Fruit growing (not elsewhere classified)	2.72	0.07
95240	Funeral directors, crematoria, and cemeteries	0.59	0.04
29290	Furniture manufacturing (not elsewhere classified)	2.41	0.09
52310	Furniture retailing	1.87	0.06
47320	Furniture wholesaling	1.13	0.05
93290	Gambling services (not elsewhere classified)	0.65	0.04
52530	Garden equipment retailing	1.87	0.06
95250	Gardening and turf management services	5.15	0.16

36200	Gas supply	1.54	0.07
74220	General insurance	0.29	0.04
86210	General practice medical services	0.11	0.03
26100	Glass and glass product manufacturing	1.98	0.07
42450	Glazing services	4.78	0.17
13140	Gold mining—opencast	5.62	0.13
13141	Gold mining—underground	5.62	0.13
01210	Grain growing	2.72	0.07
67010	Grain storage	2.70	0.08
01220	Grain-sheep and grain-beef cattle farming	5.16	0.14
01140	Grape growing	2.72	0.07
14110	Gravel and sand quarrying	5.62	0.13
47190	Grocery wholesaling (not elsewhere classified)	1.81	0.06
92391	Guiding service operation—outdoor pursuits	6.50	0.23
95260	Hairdressing and beauty salons	1.20	0.05
27610	Hand tool and general hardware manufacturing	3.70	0.13
74210	Health insurance	0.29	0.04
86390	Health services (not elsewhere classified)	0.42	0.04

Schedule 3	Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007	Reprinted as at 4 September 2007	
28491	Hearing aid manufacturing	0.65	0.04
77301	Holder investor farms and farm animals	0.89	0.05
01520	Horse farming	13.59	0.41
93111	Horse or dog racing club operations, including national controlling bodies	2.13	0.08
93113	Horse racing—harness racing	13.55	0.41
93110	Horse racing (not elsewhere classified)	13.55	0.41
22310	Hosiery manufacturing	0.91	0.05
86110	Hospitals (excluding psychiatric and continuing geriatric care)	0.99	0.06
41110	House construction	5.78	0.19
28510	Household appliance manufacturing	0.83	0.04
47310	Household appliance wholesaling	0.64	0.05
52610	Household equipment repair services—electrical and electronic	1.87	0.06
52690	Household equipment repair services (not elsewhere classified)	1.87	0.06
47390	Household goods wholesaling (not elsewhere classified)	1.13	0.05

02200	Hunting and trapping	8.38	0.32
21220	Ice cream manufacturing	2.86	0.08
25320	Industrial gas manufacturing	0.59	0.04
28690	Industrial machinery and equipment manufacturing (not elsewhere classified)	3.48	0.12
78320	Information storage and retrieval services	0.15	0.03
25470	Ink manufacturing	0.97	0.05
63030	Inland water transport (except passenger only)	3.06	0.09
63031	Inland water transport (passenger only)	3.06	0.09
25350	Inorganic industrial chemical manufacturing (not elsewhere classified)	0.59	0.04
96290	Interest groups (not elsewhere classified)	0.45	0.04
63020	International and coastal water transport (vessels 45 metres length and under or 500 tonnes displacement and under)	3.06	0.09
63010	International and coastal water transport (vessels over 45 metres length and 500 tonnes displacement)	3.00	0.09
27120	Iron and steel casting and forging	5.28	0.14

Schedule 3	Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007	Reprinted as at 4 September 2007	
13110	Iron sands mining	5.62	0.13
29410	Jewellery and silverware manufacturing	0.65	0.04
47920	Jewellery and watch wholesaling	0.64	0.05
81200	Justice	0.19	0.03
87221	Juvenile detention centre operation	1.54	0.06
01170	Kiwi fruit growing	2.72	0.07
22390	Knitting mill product manufacturing (not elsewhere classified)	0.91	0.05
96220	Labour associations operation	0.45	0.04
42510	Landscaping services	5.15	0.16
95210	Laundries and dry-cleaners	2.42	0.08
22620	Leather and leather substitute product manufacturing	0.91	0.05
22611	Leather tanning and fur dressing (excluding fellmongery)	5.25	0.13
78410	Legal services	0.15	0.03
92100	Libraries	0.74	0.05
74110	Life insurance	0.29	0.04
28650	Lifting and material handling equipment manufacturing	2.00	0.09

04150	Line fishing (including processing on board)	9.12	0.31
51230	Liquor retailing	1.98	0.06
47170	Liquor wholesaling	0.36	0.04
01590	Livestock farming (not elsewhere classified)	5.15	0.14
81130	Local government operation (not elsewhere classified)	0.65	0.04
23110	Log sawmilling	7.70	0.25
03020	Logging	8.81	0.24
61210	Long-distance bus transport	1.94	0.07
93210	Lotteries operation	0.65	0.04
28640	Machine tool and part manufacturing	2.00	0.09
46190	Machinery and equipment wholesaling (not elsewhere classified)	0.64	0.05
22210	Made-up textile product manufacturing	1.89	0.06
29490	Manufacturing (not elsewhere classified)	2.41	0.09
52450	Marine equipment retailing	1.06	0.06
04190	Marine fishing (not elsewhere classified)	4.03	0.14
78530	Market research services	0.15	0.03
86351	Massage therapy services	0.42	0.04

29230	Mattress manufacturing (excluding rubber)	2.41	0.09
21111	Meat inspection services	3.52	0.11
21110	Meat processing	11.26	0.25
47110	Meat wholesaling	2.26	0.07
28320	Medical and surgical equipment manufacturing	0.65	0.04
25430	Medicinal and pharmaceutical product manufacturing	0.99	0.05
22410	Men's and boys' wear manufacturing	1.38	0.06
45220	Metal and mineral wholesaling	1.62	0.06
27510	Metal container manufacturing	2.56	0.08
13190	Metal ore mining (not elsewhere classified)	5.62	0.13
86132	Midwifery services	1.98	0.07
21210	Milk and cream processing	2.86	0.08
51260	Milk vending—home delivery service	5.30	0.14
15130	Mineral exploration—own account	5.62	0.13
15140	Mineral exploration services	5.62	0.13
13150	Mineral sand mining	5.62	0.13

14200	Mining (not elsewhere classified)	5.62	0.13
28620	Mining and construction machinery manufacturing	3.48	0.12
73240	Money market dealers	0.29	0.04
91130	Motion picture exhibition	0.32	0.04
53120	Motor cycle dealing	1.07	0.06
28120	Motor vehicle body manufacturing	3.48	0.12
46240	Motor vehicle dismantling and used part dealing	1.89	0.07
77410	Motor vehicle hiring	0.45	0.04
28110	Motor vehicle manufacturing	1.93	0.07
46230	Motor vehicle new part dealing	1.06	0.06
92200	Museums	0.74	0.05
92410	Music and theatre productions	0.74	0.05
24211	Newspaper publishing (excluding printing)	0.34	0.04
24210	Newspaper publishing (including printing)	0.87	0.05
52430	Newspaper, book, and stationery retailing	0.50	0.04
41220	Non-building construction and heavy machinery installation (not elsewhere classified)	4.09	0.12

Schedule 3	Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2007	Reprinted as at 4 September 2007	
27330	Non-ferrous metal casting	3.14	0.10
27320	Non-ferrous metal rolling, drawing, and extruding (not elsewhere classified)	3.14	0.10
27650	Non-ferrous pipe fitting manufacturing	2.56	0.08
77300	Non-financial asset investors	0.89	0.05
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	3.67	0.10
41130	Non-residential building construction	5.76	0.19
64030	Non-scheduled air transport	3.51	0.10
86131	Nursing bureau	1.98	0.07
27630	Nut, bolt, screw, and rivet manufacturing	1.62	0.06
77431	Office equipment and fittings hiring	0.38	0.04
21400	Oil and fat manufacturing	3.19	0.09
12000	Oil and gas extraction	0.59	0.04
86320	Optometry and optical dispensing	0.11	0.03
25340	Organic industrial chemical manufacturing (not elsewhere classified)	1.59	0.07
84400	Other education	0.42	0.04
73300	Other financiers	0.29	0.04

15200	Other mining services	5.62	0.13
24221	Other periodical publishing (excluding printing)	0.34	0.04
24220	Other periodical publishing (including printing)	0.87	0.05
93300	Other recreation services	2.13	0.08
77420	Other transport equipment leasing	2.56	0.07
25420	Paint manufacturing	0.97	0.05
42440	Painting and decorating services	4.78	0.17
23340	Paper bag and sack manufacturing	1.08	0.05
23390	Paper product manufacturing (not elsewhere classified)	1.08	0.05
47950	Paper product wholesaling	0.64	0.05
24110	Paper stationery manufacturing	1.08	0.05
66110	Parking services	1.20	0.05
87292	Parole or probationary services	0.19	0.03
86310	Pathology services	0.42	0.04
92520	Performing arts venues	0.74	0.05
95190	Personal and household goods hiring (not elsewhere classified)	1.03	0.05

95290	Personal services (not elsewhere classified)	1.20	0.05
78650	Pest control services	3.99	0.14
03032	Pest control services (excluding aerial or wild animal control)	4.04	0.14
25440	Pesticide manufacturing	0.99	0.05
25200	Petroleum and coal product manufacturing (not elsewhere classified)	1.59	0.07
15121	Petroleum and natural gas drilling services	4.09	0.12
15110	Petroleum and natural gas exploration	1.59	0.07
15120	Petroleum and natural gas exploration services	1.59	0.07
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.36	0.04
25100	Petroleum refining	0.59	0.04
47960	Pharmaceutical and toiletry wholesaling	0.36	0.04
52510	Pharmaceutical, cosmetic, and toiletry retailing	0.50	0.04
28310	Photographic and optical goods manufacturing	0.65	0.04
52440	Photographic equipment retailing	0.50	0.04

47910	Photographic equipment wholesaling	0.64	0.05
95220	Photographic film processing	0.50	0.04
95230	Photographic studios	0.15	0.03
86350	Physiotherapy services	0.42	0.04
01510	Pig farming	5.15	0.14
65010	Pipeline transport	0.59	0.04
77430	Plant and equipment hiring or leasing without operators (excluding office machinery or equipment)	2.56	0.07
01110	Plant nurseries	2.72	0.07
26320	Plaster product manufacturing	3.67	0.10
42410	Plastering and ceiling services	4.78	0.17
25630	Plastic bag and film manufacturing	2.13	0.07
25610	Plastic blow-moulded product manufacturing	2.13	0.07
25620	Plastic extruded product manufacturing	2.13	0.07
25650	Plastic foam product manufacturing	2.13	0.07
25660	Plastic injection-moulded product manufacturing	2.13	0.07

25661	Plastic product manufacturing (not elsewhere classified)	2.13	0.07
25640	Plastic product rigid fibre reinforced manufacturing	2.13	0.07
42310	Plumbing services	3.42	0.11
23210	Plywood and veneer manufacturing	4.35	0.13
96310	Police services	1.38	0.06
84320	Polytechnic and other tertiary institutional education	0.42	0.04
66230	Port operators	3.06	0.09
71110	Postal services	3.05	0.08
47120	Poultry and smallgoods wholesaling	2.26	0.07
01420	Poultry farming—eggs	2.82	0.07
01410	Poultry farming—meat	2.82	0.07
21120	Poultry processing	4.27	0.11
04120	Prawn fishing	9.21	0.31
29190	Prefabricated building manufacturing (not elsewhere classified)	4.35	0.13
29110	Prefabricated metal building manufacturing	3.33	0.12
21740	Prepared animal and bird feed manufacturing	1.34	0.06
84100	Preschool education	0.79	0.04

84210	Primary education	0.42	0.04
24120	Printing	0.87	0.05
97000	Private households employing staff	1.20	0.05
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.65	0.04
46120	Professional equipment wholesaling	0.36	0.04
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.99	0.06
57200	Pubs, taverns, and bars	1.54	0.07
23310	Pulp, paper, and paperboard manufacturing	2.15	0.07
28660	Pump and compressor manufacturing	2.00	0.09
91210	Radio services	0.32	0.04
86392	Radiology and medical imaging services	0.42	0.04
62000	Rail transport	3.00	0.09
28230	Railway equipment manufacturing	3.48	0.12
77200	Real estate agents	0.38	0.04
24300	Recorded media manufacturing and publishing	0.65	0.04
52350	Recorded music retailing	0.50	0.04

92390	Recreational parks and gardens	1.93	0.07
96100	Religious organisations	0.45	0.04
41120	Residential building construction (not elsewhere classified)	5.78	0.19
87220	Residential care services (not elsewhere classified)	2.86	0.08
77111	Residential property body corporates	0.89	0.05
77110	Residential property operators and developers (excluding construction)	0.89	0.05
87222	Residential refuge operation	0.42	0.04
71111	Retail postal services	0.50	0.04
52590	Retailing (not elsewhere classified)	1.87	0.06
87211	Retirement village operation (with rest home or hospital facilities)	3.15	0.07
87210	Retirement village operation (without rest home or hospital facilities)	3.15	0.07
41210	Road and bridge construction	4.09	0.12
61100	Road freight transport	5.32	0.14
04110	Rock lobster fishing	9.09	0.30
42230	Roofing services	5.78	0.19

22230	Rope, cordage, and twine manufacturing	6.44	0.16
25590	Rubber product manufacturing (not elsewhere classified)	2.96	0.08
29491	Rubber stamp manufacturing	0.65	0.04
25510	Rubber tyre manufacturing	3.35	0.12
14201	Salt harvesting	1.59	0.07
21791	Salt manufacturing—cook- ing or table	1.75	0.05
64020	Scheduled domestic air transport	1.67	0.06
64010	Scheduled international air transport	1.67	0.06
78100	Scientific research	0.43	0.04
24121	Screen printing	0.87	0.05
21730	Seafood processing (other than on board vessels)	4.27	0.11
04192	Seaweed, shellfish, and other seafood hand-gathering (not from a boat)	4.04	0.14
84220	Secondary education	0.42	0.04
78630	Secretarial services	0.43	0.04
42341	Security and alarm system installation	1.96	0.08
78640	Security and investigative services (excluding police)	1.54	0.06

02190	Services to agriculture (not elsewhere classified)	4.00	0.14
66300	Services to air transport	1.67	0.06
75190	Services to finance and investment (not elsewhere classified)	0.29	0.04
03030	Services to forestry (excluding tree cutting and felling)	8.50	0.32
75200	Services to insurance	0.29	0.04
24130	Services to printing	0.87	0.05
66190	Services to road transport (not elsewhere classified)	3.54	0.09
92590	Services to the arts (not elsewhere classified)	0.74	0.05
66490	Services to transport (not elsewhere classified)	3.54	0.09
66290	Services to water transport (not elsewhere classified)	3.06	0.09
37020	Sewage and drainage services	2.08	0.07
02120	Shearing services	8.84	0.29
01230	Sheep and beef cattle farming	5.16	0.14
01240	Sheep farming	5.16	0.14
29220	Sheet metal furniture manufacturing	3.48	0.12

27590	Sheet metal product manufacturing (not elsewhere classified)	3.02	0.10
04191	Shellfish and paua fishing (not from cultivated beds)	4.04	0.14
28210	Shipbuilding (all vessels over 50 tonnes displacement)	4.74	0.13
66291	Shipping agency services (excluding handling of goods)	0.38	0.04
61220	Short distance bus transport (including tramway)	1.94	0.07
13170	Silver ore mining	5.62	0.13
42100	Site preparation and heavy plant hiring (with operators)	4.11	0.12
22430	Sleepwear, underwear, and infant clothing manufacturing	1.38	0.06
53230	Smash repairing	2.27	0.09
25450	Soap and other detergent manufacturing	0.99	0.05
21810	Soft drink, cordial, and syrup manufacturing	1.03	0.05
23320	Solid paperboard container manufacturing	1.08	0.05
92510	Sound recording studios	0.74	0.05
84240	Special school education	0.42	0.04

51290	Specialised food retailing (not elsewhere classified)	1.98	0.06
86220	Specialist medical services	0.11	0.03
02192	Sphagnum moss processing	3.99	0.14
21840	Spirit manufacturing	1.03	0.05
52410	Sport and camping equipment retailing	0.50	0.04
93196	Sporting and recreational equine activities (not elsewhere classified)	8.17	0.27
93192	Sports and services to sports—boating or yachting	2.13	0.08
93174	Sports and services to sports—community cricket	2.13	0.08
93170	Sports and services to sports—community rugby	2.13	0.08
93171	Sports and services to sports—community rugby league	2.13	0.08
93193	Sports and services to sports—cycling	2.13	0.08
93195	Sports and services to sports—golf	2.13	0.08
93197	Sports and services to sports—motor cycling	6.50	0.23
93198	Sports and services to sports—motor racing	6.50	0.23
93199	Sports and services to sports—netball	2.13	0.08

93194	Sports and services to sports—professional cricket	14.34	0.46
93180	Sports and services to sports—professional rugby	17.91	0.46
93181	Sports and services to sports—professional rugby league	17.91	0.46
93182	Sports and services to sports—snow skiing	6.50	0.23
93184	Sports and services to sports—softball or baseball	2.13	0.08
93185	Sports and services to sports—squash or bad-minton	2.13	0.08
93186	Sports and services to sports—swimming	2.13	0.08
93187	Sports and services to sports—tennis	2.13	0.08
93188	Sports and services to sports—water skiing	2.13	0.08
93190	Sports and services to sports (not elsewhere classified)—community	2.13	0.08
93175	Sports and services to sports (not elsewhere classified)—professional	6.50	0.23
93120	Sports grounds and facilities (not elsewhere classified)	2.13	0.08
27620	Spring and wire product manufacturing	1.62	0.06

04140	Squid jigging (including processing on board)	8.98	0.30
27130	Steel pipe and tube manufacturing	2.96	0.09
66210	Stevedoring	7.24	0.17
26401	Stone cutting, dressing, polishing, or shaping	3.67	0.10
01160	Stone fruit growing	2.72	0.07
67090	Storage (not elsewhere classified)	2.70	0.08
96341	Street cleaning services	5.01	0.16
27490	Structural metal product manufacturing (not elsewhere classified)	5.43	0.15
42240	Structural steel erection services	5.78	0.19
27410	Structural steel fabricating	5.43	0.15
21710	Sugar manufacturing	1.75	0.05
74120	Superannuation funds	0.29	0.04
51100	Supermarket and grocery stores	1.98	0.06
27640	Surface coating and finishing	3.70	0.13
86111	Surgical hospital—day surgery	0.99	0.06
78220	Surveying services	0.89	0.05
22120	Synthetic fibre textile manufacturing	4.48	0.11

25330	Synthetic resin manufacturing	1.59	0.07
51250	Takeaway food retailing	1.54	0.07
61230	Taxi and other road passenger transport	1.94	0.07
61231	Taxi organisations (excluding those that provide taxi services)	0.89	0.05
78290	Technical services (not elsewhere classified)	0.89	0.05
42321	Telecommunication line construction and maintenance (within buildings)	1.96	0.08
71200	Telecommunication services	0.52	0.04
28420	Telecommunication, broadcasting, and transceiving equipment manufacturing	0.65	0.04
91220	Television services	0.32	0.04
26351	Terrazzo products	3.67	0.10
22150	Textile finishing	0.91	0.05
22220	Textile floor covering manufacturing	2.95	0.11
22290	Textile product manufacturing (not elsewhere classified)	4.48	0.11
47210	Textile product wholesaling	0.64	0.05

42430	Tiling and carpeting services	4.78	0.17
23130	Timber resawing and dressing	5.80	0.15
45310	Timber wholesaling	5.79	0.15
01691	Tobacco and hops growing	2.72	0.07
21900	Tobacco product manufacturing	1.03	0.05
47180	Tobacco product wholesaling	1.81	0.06
52420	Toy and game retailing	0.70	0.05
29420	Toy and sporting goods manufacturing	2.41	0.09
47930	Toy and sporting goods wholesaling	0.64	0.05
53130	Trailer and caravan dealing	1.89	0.06
65090	Transport (not elsewhere classified)	3.54	0.09
28290	Transport equipment manufacturing (not elsewhere classified)	1.93	0.07
66410	Travel agency services	0.38	0.04
53240	Tyre retailing	2.28	0.09
84310	University education	0.42	0.04
41221	Utility network construction and maintenance services	1.54	0.07
01130	Vegetable growing	2.72	0.07

86400	Veterinary services	0.89	0.05
95110	Video hire outlets	0.45	0.04
96340	Waste collection and disposal services	5.01	0.16
52550	Watch and jewellery retailing	0.50	0.04
37010	Water supply	1.54	0.07
66220	Water transport terminals	3.06	0.09
47990	Wholesaling (not elsewhere classified)	1.13	0.05
47991	Wholesaling, all products (excluding storage and handling of goods)	0.38	0.04
21830	Wine manufacturing	1.03	0.05
22420	Women's and girls' wear manufacturing	1.38	0.06
23120	Wood chipping	7.73	0.25
23290	Wood product manufacturing (not elsewhere classified)	4.35	0.13
29210	Wooden furniture and upholstered seat manufacturing	2.41	0.09
23230	Wooden structural component manufacturing	4.35	0.13
22110	Wool scouring	6.44	0.16
45110	Wool storage and classing	1.02	0.05
22140	Wool textile manufacturing	4.48	0.11

45111	Wool wholesaling	0.36	0.04
22141	Woollen yarns manufacturing	4.48	0.11
92310	Zoological and botanic gardens	1.93	0.07

Schedule 4
Age-related discount

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band	Discount
Under 40	0
40-44	0.03
45-49	0.07
50-54	0.14
55-59	0.28
60 and over	0.53

Schedule 5
Classifications in respect of which downward adjustments to Work Account levy or compensation levy may be made

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Industry sector	ACC classification unit
Agriculture	
	01110 Plant nurseries
	01120 Cut flower and flower seed growing

01130	Vegetable growing
01140	Grape growing
01150	Apple and pear growing
01160	Stone fruit growing
01170	Kiwi fruit growing
01190	Fruit growing (not elsewhere classified)
01191	Citrus growing
01192	Berryfruit growing
01210	Grain growing
01220	Grain-sheep and grain-beef cattle farming
01230	Sheep and beef cattle farming
01240	Sheep farming
01250	Beef cattle farming
01300	Dairy cattle farming
01410	Poultry farming—meat
01420	Poultry farming—eggs
01510	Pig farming
01520	Horse farming
01530	Deer farming
01590	Livestock farming (not elsewhere classified)
01593	Beekeeping
01690	Crop and plant growing (not elsewhere classified)

01691	Tobacco and hops growing
01692	Cultivated mushroom growing
02120	Shearing services
02190	Services to agriculture (not elsewhere classified)
37020	Sewage and drainage services
41110	House construction
41120	Residential building construction (not elsewhere classified)
41130	Non-residential building construction
41210	Road and bridge construction
41220	Non-building construction and heavy machinery installation (not elsewhere classified)
42100	Site preparation and heavy plant hiring (with operators)
42101	Crane hiring or leasing (with operators)
42210	Concreting services
42220	Bricklaying services
42230	Roofing services
42240	Structural steel erection services
42310	Plumbing services
42320	Electrical services
42330	Air conditioning and heating services
42340	Fire sprinklers—installation

42341	Security and alarm system installation
42410	Plastering and ceiling services
42420	Carpentry services
42430	Tiling and carpeting services
42440	Painting and decorating services
42450	Glazing services
42590	Construction services (not elsewhere classified)
42592	Building completion services (all trades subcontracted)
77430	Plant and equipment hiring or leasing without operators (excluding office machinery or equipment)

Fishing

04110	Rock lobster fishing
04120	Prawn fishing
04130	Fishing—finfish trawling (including processing on board)
04140	Squid jigging (including processing on board)
04150	Line fishing (including processing on board)
04190	Marine fishing (not elsewhere classified)
04191	Shellfish and paua fishing (not from cultivated beds)
04192	Seaweed, shellfish, and other seafood hand-gathering (not from a boat)

	04200	Aquaculture
Forestry		
	03010	Forestry
	03020	Logging
	03021	Forest products—gathering
	03030	Services to forestry (excluding tree cutting and felling)
	03032	Pest control services (excluding aerial or wild animal control)
	23110	Log sawmilling
	23120	Wood chipping
	23130	Timber resawing and dressing
Motor trades		
	46210	Car wholesaling
	46220	Commercial vehicle wholesaling
	46230	Motor vehicle new part dealing
	46240	Motor vehicle dismantling and used part dealing
	53110	Car retailing (including associated vehicle servicing)
	53120	Motor cycle dealing
	53130	Trailer and caravan dealing
	53210	Automotive fuel retailing (including associated vehicle servicing)
	53220	Automotive electrical services

53230	Smash repairing
53240	Tyre retailing
53290	Automotive repair and services (not elsewhere classified)

Road freight transport

61100	Road freight transport
66420	Freight forwarding—road, rail, and sea transport
66430	Freight forwarding—air transport
66490	Services to transport (not elsewhere classified)
71120	Courier services

Diane Morcom
Clerk of the Executive Council.

Explanatory note

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

These regulations, which come into force on 1 April 2007, replace the Injury Prevention, Rehabilitation, and Compensation (Employer Levy) Regulations 2006 (SR 2006/61) and the Injury Prevention, Rehabilitation, and Compensation (Self-Employed Work Account Levies) Regulations 2006 (SR 2006/62).

The Injury Prevention, Rehabilitation, and Compensation Amendment Act 2007 combined the Employer Levy Account and the Self-Employed Work Account into a new account: the Work Account.

These regulations deal with the levies payable to fund the new Work Account for—

- the period commencing on 1 April 2007 and ending with the close of 31 March 2008; and

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- every later period commencing on 1 April in any year and ending with the close of 31 March in the next year.
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