

Reprint  
as at 1 April 2015



## Accident Compensation (Experience Rating) Regulations 2014 (LI 2014/73)

Jerry Mateparae, Governor-General

### Order in Council

At Wellington this 17th day of March 2014

Present:

His Excellency the Governor-General in Council

Accident Compensation (Experience Rating) Regulations 2014: revoked, on 1 April 2015, by regulation 24(1) of the Accident Compensation (Experience Rating) Regulations 2015 (LI 2015/38).

Pursuant to sections 169, 329(1)(ca), (f), and (g) and (2), and 333 of the Accident Compensation Act 2001, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister for ACC, makes the following regulations.

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#### Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

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

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**Regulations**

**1 Title**

These regulations are the Accident Compensation (Experience Rating) Regulations 2014.

**2 Commencement**

These regulations come into force on 1 April 2014.

*About these regulations*

**3 What these regulations do**

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

**4 Calculations underpinning regulations**

- (1) The Corporation must make the calculations described in subclauses (3) to (6) to establish the facts to enable it to decide whether to make an adjustment (as described in regulation 3(3)) and, if it is to make an adjustment, whether the adjustment is to be up or down.
- (2) The Corporation must make the calculations for each levy payer (as described in regulation 3(2)) after the end of the claims activity period.
- (3) The Corporation must, when making calculations involving an employer who is not an accredited employer in the applicable levy year but was an accredited employer for some or all of the experience period,—
  - (a) treat claims accepted by the employer when an accredited employer as claims accepted by the Corporation; and

- (b) treat weekly compensation paid by the employer when an accredited employer as weekly compensation paid by the Corporation; and
  - (c) treat qualifying costs of treatment paid by the employer when an accredited employer as qualifying costs of treatment paid by the Corporation.
- (4) The Corporation must calculate the number of qualifying claims in the experience period for which it has paid weekly compensation for the employer's current or former employees or the private domestic worker or the self-employed person or the shareholder-employee.
- (5) For the qualifying claims described in subclause (4), the Corporation must calculate the total number of weekly compensation days in the claims activity period.
- (6) The Corporation must calculate the number of qualifying claims in the experience period involving the death of a current or former employee of the employer or the death of the private domestic worker or the self-employed person or the shareholder-employee.
- (7) For qualifying class 2 levy payers, the Corporation must calculate the number of qualifying claims in the experience period for which the Corporation has paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment.

## 5 Tax year to which regulations apply

These regulations apply to the section 167(4)(a) levies and the self-employed and shareholder-employee levies that are payable for the tax year starting on 1 April 2014 and ending on 31 March 2015.

### *Terms used*

## 6 Interpretation

In these regulations, unless the context otherwise requires,—

**Act** means the Accident Compensation Act 2001

**applicable levy year** means the 2014–15 levy year

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

**claims activity period** means the period made up of—

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

**Corporation** means the Accident Compensation Corporation continued by section 259

**experience period**, for the levy year starting on 1 April 2014 and ending with the close of 31 March 2015, means the period consisting of—

- (a) the tax year starting on 1 April 2012 and ending with the close of 31 March 2013; and
- (b) the tax year starting on 1 April 2011 and ending with the close of 31 March 2012; and
- (c) the tax year starting on 1 April 2010 and ending with the close of 31 March 2011

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

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

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

**levy payer**,—

- (a) in Part 1, means a qualifying class 1 levy payer in the applicable levy year:
- (b) in Part 2, means a qualifying class 2 levy payer in the applicable levy year:
- (c) in Part 3, means—
  - (i) an employer or a private domestic worker or a self-employed person who pays, or is liable to pay, a section 167(4)(a) levy; and
  - (ii) a self-employed person or a shareholder-employee who pays, or is liable to pay, a self-employed and shareholder-employee levy; and
  - (iii) an accredited employer

**levy risk group**,—

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

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

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

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

- (a) for the tax year starting on 1 April 2012 and ending with the close of 31 March 2013, \$27,040:
- (b) for the tax year starting on 1 April 2011 and ending with the close of 31 March 2012, \$26,520:
- (c) for the tax year starting on 1 April 2010 and ending with the close of 31 March 2011, \$26,000

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

**qualifying claim**—

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

**qualifying class 1 levy payer**—

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

- (i) in each tax year in the experience period, paid, or was liable to pay, a section 167(4)(a) levy; and
  - (ii) in at least 1 of the tax years in the experience period, paid, or was liable to pay, a section 167(4)(a) levy of less than \$10,000; and
  - (iii) in each tax year in the experience period, had liable earnings greater than the minimum liable earnings for the tax year:
- (d) means a self-employed person who,—
- (i) in each tax year in the experience period, paid, or was liable to pay, either a section 167(4)(a) levy or a self-employed and shareholder-employee levy; and
  - (ii) in each tax year in the experience period, had liable earnings greater than the minimum liable earnings for the tax year:
- (e) means a shareholder-employee who,—
- (i) in each tax year in the experience period, paid, or was liable to pay, a self-employed and shareholder-employee levy; and
  - (ii) in each tax year in the experience period, had liable earnings greater than the minimum liable earnings for the tax year

**qualifying class 2 levy payer—**

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

**qualifying costs of treatment—**

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

**section** means a section of the Act

**section 167(4)(a) levy—**

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

**self-employed and shareholder-employee levy—**

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

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

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

**whole group—**

- (a) means the group consisting of—
  - (i) employers and private domestic workers and self-employed persons who paid, or were liable to pay, a section 167(4)(a) levy in any tax year in the experience period; and
  - (ii) self-employed persons and shareholder-employees who paid, or were liable to pay, a self-employed and shareholder-employee levy in any tax year in the experience period; but
- (b) does not include an employer described in paragraph (a)(i) who is an accredited employer

**Work Account levy** means the levy payable by—

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

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

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

$$\frac{\text{earnings}}{3}$$

- (8) In the formula in subclause (7), **earnings** means the total of the levy payer's liable earnings in the experience period.

**Part 1**

**Experience rating system: qualifying class 1 levy payers**

**8 Discount**

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

**9 Loading**

- (1) This regulation applies if—

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

#### **10 No adjustment**

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

#### **11 Applying grouping for this Part**

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

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

### **Part 2**

#### **Experience rating system: qualifying class 2 levy payers**

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

#### **12 Discount, loading, or no adjustment**

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

*Formula if levy payer in 1 levy risk group*

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

levy × adjustment

- (3) In the formula in subclause (2),—
- (a) **levy** means the section 167(4)(a) levy payable by the levy payer in the applicable levy year:
- (b) **adjustment** means the sum of the industry size modification and the experience rating modification for the applicable levy risk group.

*Formula if levy payer in 2 or more levy risk groups*

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

total levy × weighted adjustment

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

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

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

*Result of formula*

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

**13 Industry size modification**

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

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

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

*Industry peers*

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

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

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

*Levy peers*

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

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

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

- (b) **earnings** means the total of the liable earnings of the whole group in the applicable levy risk group in the experience period.

*Weighting*

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

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

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

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

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

**15 Experience rating modification**

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

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

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

*Weighting for use in calculating rehabilitation component and risk management component*

- (3) For the weighting referred to in subclauses (5)(c) and (13)(c), the Corporation must either calculate it using the formulas in paragraphs (a) to (h) or use the weighting in paragraph (i), as follows:

- (a) if the liable earnings of the levy payer in the experience period are \$2,000,000 or less, the weighting is the result of—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Rehabilitation component*

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

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

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

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

- (7) In the formula in subclause (6),—
- (a) **compensation days** means the total number of weekly compensation days in the claims activity period for the qualifying claims of the levy payer in the experience period, but with any qualifying claim exceeding 365 days being counted as 365 days:
- (b) **earnings** means the total of the levy payer's liable earnings in the experience period.
- (8) The Corporation must calculate the experience rate of the levy payers in the applicable industry peer group using the following formula:

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

- (9) In the formula in subclause (8),—
- (a) **compensation days** means the total number of weekly compensation days in the claims activity period for the qualifying claims of the levy

payers in the applicable industry peer group in the experience period, but with any qualifying claim exceeding 365 days being counted as 365 days:

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

*Rehabilitation component: when result of calculation must be disregarded*

- (10) If the rehabilitation component calculated using the formula in subclauses (4) to (9) is greater than 0.60, the Corporation must disregard the result and treat the component as 0.60.
- (11) If the rehabilitation component calculated using the formula in subclauses (4) to (9) is less than -0.35, the Corporation must disregard the result and treat the component as -0.35.

*Risk management component*

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

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

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

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

- (15) In the formula in subclause (14),—
- (a) **claims and deaths** means the sum of—
- (i) the number of the qualifying claims of the levy payer in the experience period for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment; and
- (ii) the number of the qualifying claims of the levy payer in the experience period involving the death of a current or former employee of the employer or the death of the private domestic worker:

- (b) **earnings** means the total of the levy payer's liable earnings in the experience period.
- (16) The Corporation must calculate the experience rate of the levy payers in the applicable industry peer group using the following formula:

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

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

*Risk management component: when result of calculation must be disregarded*

- (18) If the risk management component calculated using the formula in subclauses (12) to (17) is greater than 0.60, the Corporation must disregard the result and treat the component as 0.60.
- (19) If the risk management component calculated using the formula in subclauses (12) to (17) is less than -0.35, the Corporation must disregard the result and treat the component as -0.35.

*Off-balance adjustment*

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

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

- (1) If the experience rating modification calculated using the formula in regulation 15 is greater than 0.60, the Corporation must disregard the result and treat the experience rating modification as 0.60.

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

### **17 Applying grouping for this Part**

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

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

## **Part 3**

### **Powers needed to make system work**

#### **18 Grouping levy payers**

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

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

#### **19 Attributing information about earnings and claims**

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

#### **20 Disregarding arrangements**

- (1) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of altering, directly or indirectly, the result of the application of regulations 8 to 17 to the levy payer.
- (2) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of avoiding being placed in a group, or in a particular group, under regulation 18.
- (3) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of avoiding the application of regulation 19 to the levy payer.

**21 Using and disclosing information**

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

**22 Collecting information**

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

**23 Declaring adverse event**

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

**24 Revocation and saving**

- (1) The Accident Compensation (Experience Rating) Regulations 2013 (SR 2013/16) are revoked.
- (2) Despite subclause (1), the Accident Compensation (Experience Rating) Regulations 2013 continue to apply as if they had not been revoked to the levy year starting on 1 April 2013 and ending on 31 March 2014.
- (3) The Accident Compensation (Experience Rating—Canterbury Adverse Event) Notice 2011 continues to apply for the purposes of these regulations, the Acci-

dent Compensation (Experience Rating) Regulations 2011, and the Accident Compensation (Experience Rating) Regulations 2013.

## Schedule 1

### Levy risk groups for applicable levy year

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| <b>Levy risk groups</b>                             | <b>Classification units</b>                                 |
|---|---|
| 010 Fruit, vegetable, grain, plant and crop growing | 01110 Nursery production                                    |
|   | 01111 Turf growing  |
|   | 01120 Floriculture production                               |
|   | 01130 Vegetable growing                                     |
|   | 01140 Grape growing   |
|   | 01150 Apple and pear growing                                |
|   | 01160 Stone fruit growing                                   |
|   | 01170 Kiwifruit growing                                     |
|   | 01180 Olive growing   |
|   | 01190 Fruit and tree nut growing (not elsewhere classified) |
|   | 01191 Citrus fruit growing                                  |
|   | 01192 Berry fruit growing                                   |
|   | 01210 Grain growing   |
|   | 01690 Crop growing (not elsewhere classified)               |
|   | 01692 Mushroom growing                                      |
|   | 02195 Horticultural contracting and labour supply services  |
|   | 012 Poultry farming   |
| 01420 Poultry farming (eggs)                        |   |
| 014 Other livestock farming                         | 01510 Pig farming   |
|   | 01530 Deer farming  |
|   | 01590 Livestock farming (not elsewhere classified)          |
|   | 01593 Beekeeping  |
| 016 Beef and sheep farming                          | 01220 Grain and sheep or grain and beef cattle farming      |
|   | 01230 Sheep and beef cattle farming                         |
|   | 01240 Sheep farming   |
|   | 01250 Beef cattle farming                                   |
| 018 Dairy cattle farming                            | 01300 Dairy cattle farming                                  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 021                     | Agriculture and fishing services and aquaculture | 0219                        | Agriculture and fishing support services (not elsewhere classified) |
|                         |  | 0302                        | Forest product and moss gathering and processing                    |
|                         |  | 0421                        | Offshore aquaculture  |
|                         |  | 0422                        | Onshore aquaculture   |
| 025                     | Ocean and coastal fishing                        | 04110                       | Rock lobster and crab fishing or potting                            |
|                         |  | 0412                        | Prawn fishing   |
|                         |  | 0413                        | Fish trawling, seining, and netting (including processing on board) |
|                         |  | 0415                        | Line fishing (including processing on board)                        |
|                         |  | 0419                        | Fishing (not elsewhere classified)                                  |
| 041                     | Forestry, hunting and trapping                   | 0220                        | Hunting and trapping  |
|                         |  | 0301                        | Forestry  |
|                         |  | 0302                        | Logging   |
|                         |  | 0303                        | Forestry support services (excluding tree cutting and felling)      |
| 051                     | Shearing   | 0212                        | Shearing services   |
| 081                     | Exploration and mining                           | 11010                       | Coal mining   |
|                         |  | 13110                       | Iron ore mining   |
|                         |  | 1314                        | Gold ore mining   |
|                         |  | 1315                        | Mineral sand mining   |
|                         |  | 1317                        | Silver, lead, and zinc ore mining                                   |
|                         |  | 1319                        | Metal ore mining (not elsewhere classified)                         |
|                         |  | 14110                       | Gravel and sand quarrying   |
|                         |  | 1419                        | Construction material mining (not elsewhere classified)             |
|                         |  | 1420                        | Mining and quarrying (not elsewhere classified)                     |
|                         |  | 15110                       | Petroleum and natural gas exploration                               |
|                         |  | 1513                        | Mineral exploration   |
|                         |  | 1520                        | Mining support services (not elsewhere classified)                  |
|                         |  | 110                         | Sugar, confectionery and crisps manufacturing, and packaging        |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2172<br>0                   | Confectionery manufacturing   |
|                         |   | 2179<br>5                   | Potato crisps and corn crisps manufactur-<br>ing                                  |
|                         |   | 7867<br>0                   | Packaging services  |
| 112                     | Primary produce processing and manufactur-<br>ing     | 21130                       | Cured meat and smallgoods manufactur-<br>ing                                      |
|                         |   | 2121<br>0                   | Milk and cream processing   |
|                         |   | 2122<br>0                   | Ice cream manufacturing   |
|                         |   | 2129<br>0                   | Cheese and other dairy product manufactur-<br>ing (not elsewhere classified)      |
| 113                     | Bread and baking ingredients manufactur-<br>ing       | 2152<br>0                   | Cereal, pasta, and baking-mix manufactur-<br>ing                                  |
|                         |   | 2161<br>0                   | Bread manufacturing (factory-based)   |
| 114                     | Food and animal feeds manufacturing                   | 2162<br>0                   | Cake and pastry manufacturing (factory-<br>based)                                 |
|                         |   | 2163<br>0                   | Biscuit manufacturing (factory-based)   |
|                         |   | 2174<br>0                   | Prepared animal and bird feed manufactur-<br>ing                                  |
|                         |   | 2179<br>0                   | Food product manufacturing (not else-<br>where classified)                        |
| 116                     | Fruit, vegetable, and oil processing                  | 2130<br>0                   | Fruit and vegetable processing  |
|                         |   | 2140<br>0                   | Oil and fat manufacturing   |
| 117                     | Seafood, poultry and grain product manu-<br>facturing | 21120                       | Poultry processing  |
|                         |   | 2151<br>0                   | Grain mill product manufacturing  |
|                         |   | 2173<br>0                   | Seafood processing (other than on board<br>vessels)                               |
| 119                     | Meat processing                                       | 21110                       | Meat processing   |
| 121                     | Beverage and tobacco product manufactur-<br>ing       | 2181<br>0                   | Soft drink, cordial, and syrup manufactur-<br>ing                                 |
|                         |   | 2182<br>0                   | Beer manufacturing  |
|                         |   | 2183<br>0                   | Wine and alcoholic beverage manufactur-<br>ing (not elsewhere classified)         |
|                         |   | 2184<br>0                   | Spirit manufacturing  |
|                         |   | 2190<br>0                   | Cigarette and tobacco product manufactur-<br>ing                                  |
| 131                     | Textile and rubber product manufacturing              | 2221<br>0                   | Cut and sewn textile product manufactur-<br>ing                                   |
|                         |   | 2229<br>0                   | Textile finishing and textile product<br>manufacturing (not elsewhere classified) |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2239<br>0                   | Knitted product manufacturing                                |
|                         |  | 2242<br>0                   | Clothing manufacturing                                       |
|                         |  | 2250<br>0                   | Footwear manufacturing                                       |
|                         |  | 2262<br>0                   | Leather and leather substitute goods manufacturing           |
|                         |  | 2551<br>0                   | Tyre manufacturing   |
|                         |  | 2559<br>0                   | Natural rubber product manufacturing                         |
| 133                     | Textile and textile product manufacturing  | 2212<br>0                   | Synthetic textile manufacturing                              |
|                         |  | 2214<br>0                   | Natural textile manufacturing                                |
|                         |  | 2222<br>0                   | Textile floor covering manufacturing                         |
|                         |  | 2223<br>0                   | Rope, cordage, and twine manufacturing                       |
| 135                     | Skin and hide processing                   | 22110                       | Wool scouring  |
|                         |  | 22611                       | Leather tanning, fellmongery, and fur dressing               |
| 141                     | Wood products manufacturing and dealing    | 2321<br>0                   | Veneer and plywood manufacturing                             |
|                         |  | 2323<br>0                   | Wooden structural fittings and components manufacturing      |
|                         |  | 2329<br>0                   | Wood product manufacturing (not elsewhere classified)        |
|                         |  | 2919<br>0                   | Prefabricated wooden building manufacturing                  |
|                         |  | 4531<br>0                   | Timber wholesaling   |
|                         |  | 5259<br>2                   | Firewood, coal, and coke retailing                           |
| 143                     | Timber processing                          | 23110                       | Log sawmilling   |
|                         |  | 2312<br>0                   | Wood chipping  |
|                         |  | 2313<br>0                   | Timber resawing and dressing                                 |
| 151                     | Paper and paper product manufacturing      | 2331<br>0                   | Pulp, paper, and paperboard manufacturing                    |
|                         |  | 2333<br>0                   | Corrugated paperboard and paperboard container manufacturing |
|                         |  | 2334<br>0                   | Paper bag and sack manufacturing                             |
|                         |  | 24110                       | Paper stationery manufacturing                               |
| 153                     | Paper product and wood panel manufacturing | 2322<br>0                   | Reconstituted wood product manufacturing                     |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2339<br>0                   | Converted paper product manufacturing<br>(not elsewhere classified) |
|                         |   | 2339<br>1                   | Sanitary paper product manufacturing                                |
| 161                     | Printing and associated services                    | 2412<br>0                   | Printing  |
|                         |   | 2413<br>0                   | Printing support services   |
| 171                     | Petroleum, gas and inorganic chemical products      | 1200<br>0                   | Oil and gas extraction  |
|                         |   | 2510<br>0                   | Petroleum refining and petroleum fuel manufacturing                 |
|                         |   | 2532<br>0                   | Industrial gas manufacturing  |
|                         |   | 2535<br>0                   | Basic inorganic chemical manufacturing                              |
|                         |   | 6501<br>0                   | Pipeline transport  |
| 173                     | Petroleum and chemical products (medium-risk group) | 2520<br>0                   | Petroleum and coal product manufacturing (not elsewhere classified) |
|                         |   | 2531<br>0                   | Fertiliser manufacturing  |
|                         |   | 2533<br>0                   | Synthetic resin and synthetic rubber manufacturing                  |
|                         |   | 2536<br>0                   | Basic polymer manufacturing (not elsewhere classified)              |
| 181                     | Organic chemicals and chemical products             | 2534<br>0                   | Basic organic chemical manufacturing                                |
|                         |   | 2541<br>0                   | Explosives manufacturing  |
|                         |   | 2542<br>0                   | Paint and coatings manufacturing                                    |
|                         |   | 2549<br>0                   | Basic chemical product manufacturing (not elsewhere classified)     |
|                         |   | 2549<br>1                   | Adhesive manufacturing  |
| 183                     | Pharmaceutical and chemical product manufacturing   | 2543<br>0                   | Human pharmaceutical and medicinal product manufacturing            |
|                         |   | 2543<br>1                   | Veterinary pharmaceutical and medicinal product manufacturing       |
|                         |   | 2544<br>0                   | Pesticide manufacturing   |
|                         |   | 2545<br>0                   | Cleaning compound manufacturing                                     |
|                         |   | 2546<br>0                   | Cosmetic and toiletry preparation manufacturing                     |
| 191                     | Plastic products                                    | 2561<br>0                   | Rigid and semi-rigid polymer product manufacturing                  |
|                         |   | 2563<br>0                   | Polymer film and sheet packaging material manufacturing             |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2565<br>0                   | Polymer foam product manufacturing                                       |
|                         |  | 2566<br>1                   | Polymer product manufacturing (not elsewhere classified)                 |
| 201                     | Ceramic, glass and non-metallic products       | 2610<br>0                   | Glass and glass product manufacturing                                    |
|                         |  | 2621<br>0                   | Clay brick manufacturing   |
|                         |  | 2631<br>0                   | Cement and lime manufacturing  |
|                         |  | 2632<br>0                   | Plaster and gypsum product manufacturing                                 |
|                         |  | 2635<br>0                   | Concrete product manufacturing   |
|                         |  | 2640<br>0                   | Non-metallic mineral product manufacturing (not elsewhere classified)    |
| 203                     | Mineral products                               | 2629<br>0                   | Ceramic product manufacturing (not elsewhere classified)                 |
|                         |  | 2633<br>0                   | Ready-mixed concrete manufacturing                                       |
| 211                     | Non-ferrous metals and products manufacturing  | 2721<br>0                   | Alumina production   |
|                         |  | 2722<br>0                   | Aluminium smelting   |
|                         |  | 2723<br>0                   | Copper, silver, lead, and zinc smelting and refining                     |
|                         |  | 2729<br>0                   | Basic non-ferrous metal manufacturing (not elsewhere classified)         |
|                         |  | 2732<br>0                   | Basic non-ferrous metal product manufacturing (not elsewhere classified) |
|                         |  | 2733<br>0                   | Non-ferrous metal casting and forging                                    |
|                         |  | 2763<br>0                   | Nut, bolt, screw, and rivet manufacturing                                |
| 213                     | Iron and steel manufacturing                   | 27110                       | Iron smelting and steel manufacturing                                    |
|                         |  | 2712<br>0                   | Iron and steel casting   |
|                         |  | 2712<br>1                   | Iron and steel forging   |
|                         |  | 2713<br>0                   | Steel pipe and tube manufacturing  |
| 220                     | Metal product manufacturing and trade training | 2751<br>0                   | Metal container manufacturing (not elsewhere classified)                 |
|                         |  | 2762<br>0                   | Spring and wire product manufacturing                                    |
|                         |  | 8433<br>0                   | Modern Apprenticeship Co-ordinators employing apprentices                |
| 222                     | Aluminium and metal products                   | 2731<br>0                   | Aluminium rolling, drawing, and extruding                                |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2742<br>0                   | Architectural aluminium product manufacturing   |
|                         |   | 4522<br>0                   | Metal and mineral wholesaling   |
| 224                     | Sheet metal products  | 2743<br>0                   | Metal roof and guttering manufacturing (except aluminium)   |
|                         |   | 2759<br>0                   | Sheet metal product manufacturing (except metal structural and container products)                |
| 226                     | Metal products (medium-risk group)                              | 2764<br>0                   | Surface coating and finishing   |
|                         |   | 2769<br>0                   | Fabricated metal product manufacturing (not elsewhere classified)                                 |
|                         |   | 2769<br>2                   | Boiler, tank, and other heavy-gauge metal container manufacturing                                 |
|                         |   | 29110                       | Prefabricated metal building manufacturing  |
| 228                     | Structural metal industries                                     | 2741<br>0                   | Structural steel fabricating  |
|                         |   | 2749<br>0                   | Structural metal product manufacturing (not elsewhere classified)                                 |
| 231                     | Aviation, electronic and electrical manufacturing               | 2824<br>0                   | Aircraft manufacturing and repair services  |
|                         |   | 2849<br>0                   | Electronic equipment manufacturing (not elsewhere classified)                                     |
|                         |   | 2851<br>0                   | Domestic appliance manufacturing (not elsewhere classified)                                       |
|                         |   | 28511                       | Whiteware appliance manufacturing   |
|                         |   | 2852<br>0                   | Electric cable and wire manufacturing   |
|                         |   | 2854<br>0                   | Electric lighting equipment manufacturing   |
|                         |   | 2859<br>0                   | Electrical equipment manufacturing (not elsewhere classified)                                     |
| 233                     | Automotive and transport manufacturing                          | 28110                       | Motor vehicle manufacturing   |
|                         |   | 2813<br>0                   | Automotive electrical components manufacturing  |
|                         |   | 2819<br>0                   | Motor vehicle parts manufacturing (not elsewhere classified)                                      |
|                         |   | 2829<br>0                   | Transport equipment manufacturing (not elsewhere classified)                                      |
| 235                     | Shipbuilding  | 2821<br>0                   | Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)                 |
| 237                     | Boatbuilding  | 2822<br>0                   | Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)                  |
| 241                     | Machinery and equipment manufacturing (lower-medium risk group) | 2863<br>0                   | Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2864<br>0                   | Machine tool and parts manufacturing  |
|                         |   | 2865<br>0                   | Lifting and material-handling equipment manufacturing                                       |
|                         |   | 2866<br>0                   | Pump and compressor manufacturing   |
|                         |   | 2867<br>0                   | Fixed space heating, cooling, and ventilation equipment manufacturing                       |
|                         |   | 2922<br>0                   | Metal furniture manufacturing   |
| 243                     | Machinery and equipment manufacturing (medium-risk group) | 2812<br>0                   | Motor vehicle body and trailer manufacturing  |
|                         |   | 2823<br>0                   | Railway rolling stock manufacturing and repair services                                     |
|                         |   | 2861<br>0                   | Agricultural machinery and equipment manufacturing  |
|                         |   | 2862<br>0                   | Mining and construction machinery manufacturing   |
|                         |   | 2869<br>0                   | Machinery and equipment manufacturing (not elsewhere classified)                            |
|                         |   | 7862<br>1                   | Labour supply services (on-hired staff—non-office work—including less than 30% office work) |
| 251                     | Manufacturing (low-risk group)                            | 2430<br>0                   | Reproduction of recorded media  |
|                         |   | 2831<br>0                   | Photographic, optical, and ophthalmic equipment manufacturing                               |
|                         |   | 2832<br>0                   | Medical and surgical equipment and prosthetics manufacturing                                |
|                         |   | 2839<br>0                   | Professional and scientific equipment manufacturing (not elsewhere classified)              |
|                         |   | 2841<br>0                   | Computer and electronic office equipment manufacturing                                      |
|                         |   | 2842<br>0                   | Communications equipment manufacturing  |
|                         |   | 2941<br>0                   | Jewellery and silverware manufacturing  |
| 253                     | Furniture and other manufacturing                         | 2921<br>0                   | Wooden furniture and upholstered seat manufacturing   |
|                         |   | 2923<br>0                   | Mattress manufacturing  |
|                         |   | 2929<br>0                   | Furniture manufacturing (not elsewhere classified)  |
|                         |   | 2942<br>0                   | Toy, sporting, and recreational product manufacturing                                       |
|                         |   | 2949<br>0                   | Manufacturing (not elsewhere classified)  |
| 261                     | Electricity generation and supply                         | 3610<br>2                   | On-selling electricity and electricity market operation                                     |

| <b>Levy risk groups</b>                                       | <b>Classification units</b>   |
|---|---|
|   | 3610 Energy and services utilities operation<br>3 (excluding construction, maintenance,<br>and plant operation) |
|   | 36110 Fossil fuel electricity generation  |
|   | 3612 Hydroelectricity generation<br>0   |
|   | 3613 Electricity generation (not elsewhere<br>0 classified)   |
| 271 Non electricity utilities and network infra-<br>structure | 3610 Electricity line-system operation<br>1   |
|   | 3620 Gas supply<br>0  |
|   | 3701 Water supply<br>0  |
|   | 3702 Sewerage and drainage services<br>0  |
|   | 4122 Utility and communications network con-<br>1 struction and maintenance services                            |
| 291 Waste services  | 9634 Waste treatment and disposal services<br>0   |
|   | 9635 Solid waste collection services<br>0   |
|   | 9637 Waste remediation and materials recovery<br>0 services   |
|   | 9638 Waste collection services (not elsewhere<br>0 classified)  |
| 301 Other building construction                               | 41120 Residential building construction (not<br>elsewhere classified)   |
|   | 41130 Non-residential building construction   |
| 303 House construction  | 41110 House construction  |
| 311 Road and bridge construction                              | 4121 Road and bridge construction<br>0  |
| 313 Heavy and civil engineering construction                  | 4122 Heavy and civil engineering construction<br>0 (not elsewhere classified)                                   |
| 315 Land development services                                 | 4122 Land development and subdivision<br>2  |
|   | 4210 Site preparation services<br>0   |
| 320 Agricultural, plumbing and homeware<br>goods wholesaling  | 4519 Agricultural product wholesaling (not<br>0 elsewhere classified)   |
|   | 4539 Plumbing goods wholesaling<br>1  |
|   | 4732 Furniture and floor coverings wholesal-<br>0 ing   |
|   | 4739 Kitchenware and diningware wholesaling<br>0  |
| 321 Electrical services                                       | 4232 Electrical services (including telecommu-<br>0 nication services within buildings)                         |
| 322 Heating, ventilation and alarm services                   | 4233 Air conditioning and heating services<br>0   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 4234<br>1                   | Fire and security alarm installation services                                       |
| 323                     | Plumbing and building completion services   | 4231<br>0                   | Plumbing services   |
|                         |   | 4259<br>2                   | Building completion services—all trades subcontracted                               |
| 324                     | Painting and decorating services            | 4244<br>0                   | Painting and decorating services  |
| 326                     | Construction and building trade services    | 4210<br>1                   | Hire of construction machinery and cranes with operator                             |
|                         |   | 4221<br>0                   | Concreting services   |
|                         |   | 4234<br>2                   | Building installation services (not elsewhere classified)                           |
|                         |   | 4241<br>0                   | Plastering and ceiling services   |
|                         |   | 4242<br>0                   | Carpentry services  |
|                         |   | 4243<br>0                   | Tiling and carpeting services   |
|                         |   | 4245<br>0                   | Glazing services  |
|                         |   | 4251<br>0                   | Landscape construction services   |
|                         |   | 4259<br>0                   | Construction services (not elsewhere classified)                                    |
|                         |   | 9525<br>0                   | Gardening and turf management services  |
| 328                     | Structural trade services                   | 4222<br>0                   | Bricklaying services  |
|                         |   | 4223<br>0                   | Roofing services  |
|                         |   | 4224<br>0                   | Structural steel erection services  |
| 331                     | Petroleum product and specialty wholesaling | 4521<br>0                   | Petroleum product wholesaling (including product ownership to retail point-of-sale) |
|                         |   | 4612<br>0                   | Professional and scientific goods wholesaling                                       |
|                         |   | 4613<br>0                   | Computer and computer peripherals wholesaling                                       |
|                         |   | 4616<br>0                   | Telecommunication goods wholesaling   |
|                         |   | 4792<br>0                   | Jewellery and watch wholesaling   |
|                         |   | 4793<br>0                   | Toy and sporting goods wholesaling  |
|                         |   | 4799<br>1                   | Wholesaling—commission-based or excluding storage and handling of goods             |

| <b>Levy risk groups</b>                                | <b>Classification units</b>  |
|--|--|
| 333 Grocery and produce wholesaling                    | 4512 Cereal grain wholesaling<br>0   |
|  | 4715 Fruit and vegetable wholesaling<br>0  |
|  | 4719 Grocery wholesaling (not elsewhere clas-<br>sified)<br>0                            |
|  | 4719 Grocery wholesaling—multiple product<br>ranges<br>1                                 |
| 341 Electrical and electronic goods wholesal-<br>ing   | 4615 Electrical and electronic goods wholesal-<br>ing (not elsewhere classified)<br>0    |
| 343 Specialised machinery and equipment<br>wholesaling | 4619 Food and other specialised industrial ma-<br>chinery and equipment wholesaling<br>0 |
| 345 Hardware goods wholesaling                         | 4539 Hardware goods wholesaling (not else-<br>where classified)<br>0                     |
| 351 Vehicle and machinery wholesaling                  | 46110 Agricultural and construction machinery<br>wholesaling                             |
|  | 4622 Commercial vehicle wholesaling<br>0   |
| 361 Fish, meats and dairy produce wholesal-<br>ing     | 47110 Meat, poultry, and smallgoods wholesal-<br>ing                                     |
|  | 4713 Dairy produce wholesaling<br>0  |
|  | 4714 Fish and seafood wholesaling<br>0   |
| 371 Wholesale trade (low-risk group)                   | 45111 Wool wholesaling   |
|  | 4523 Industrial and agricultural chemical prod-<br>uct wholesaling<br>0                  |
|  | 4621 Car wholesaling<br>0  |
|  | 4717 Liquor and tobacco product wholesaling<br>0   |
|  | 4721 Textile product wholesaling<br>0  |
|  | 4722 Clothing and footwear wholesaling<br>0  |
|  | 4794 Book and magazine wholesaling<br>0  |
|  | 4795 Paper product wholesaling<br>0  |
|  | 4796 Pharmaceutical and toiletry goods whole-<br>saling<br>0                             |
|  | 373 Other wholesaling and support services   |
| 51110 In-store retail support services                 |  |
| 391 Car retailing                                      | 53110 Car retailing (including associated ve-<br>hicle servicing)                        |
| 393 Motor trade wholesaling and retailing              | 4622 Trailer and motor vehicle wholesaling<br>(not elsewhere classified)<br>1            |
|  | 4623 Motor vehicle new-part wholesaling<br>0   |

| <b>Levy risk groups</b> |                                     | <b>Classification units</b> |   |
|-------------------------|-------------------------------------|-----------------------------|---|
|                         |                                     | 5245<br>0                   | Marine equipment retailing  |
|                         |                                     | 5312<br>0                   | Motor cycle retailing (including associated vehicle servicing)    |
|                         |                                     | 5313<br>0                   | Trailer and motor vehicle retailing (not elsewhere classified)    |
|                         |                                     | 5314<br>0                   | Motor vehicle parts retailing                                     |
|                         |                                     | 5321<br>0                   | Petroleum fuel retailing (including associated vehicle servicing) |
| 395                     | Motor trade services                | 4624<br>0                   | Motor vehicle dismantling and used-part wholesaling               |
|                         |                                     | 5324<br>0                   | Tyre retailing  |
| 411                     | Food retailing                      | 2164<br>0                   | Bakery product manufacturing (non-factory based)                  |
|                         |                                     | 51100                       | Supermarket and grocery stores                                    |
|                         |                                     | 5121<br>0                   | Fresh meat, fish, and poultry retailing                           |
|                         |                                     | 5122<br>0                   | Fruit and vegetable retailing                                     |
|                         |                                     | 5123<br>0                   | Liquor retailing  |
|                         |                                     | 5129<br>0                   | Specialised food retailing (not elsewhere classified)             |
| 420                     | Pharmacies and associated retailing | 5251<br>0                   | Pharmaceutical, cosmetic, and toiletry goods retailing            |
|                         |                                     | 9522<br>0                   | Photographic film processing                                      |
| 422                     | Clothing and footwear retailing     | 5221<br>0                   | Clothing retailing  |
|                         |                                     | 5222<br>0                   | Footwear retailing  |
| 424                     | Retail trade (low-risk group)       | 5235<br>0                   | Entertainment media retailing                                     |
|                         |                                     | 5241<br>0                   | Sport and camping equipment retailing                             |
|                         |                                     | 5243<br>0                   | Newspaper and new and used book retailing                         |
|                         |                                     | 5246<br>0                   | Stationery goods retailing  |
|                         |                                     | 5254<br>0                   | Flower retailing  |
|                         |                                     | 5255<br>0                   | Watch and jewellery retailing                                     |
|                         |                                     | 5256<br>0                   | Personal accessories retailing (not elsewhere classified)         |
|                         |                                     | 5259<br>1                   | Craft and gift retailing (not elsewhere classified)               |
|                         |                                     | 71111                       | Retail postal services  |

| <b>Levy risk groups</b> |                                      | <b>Classification units</b> |  |
|-------------------------|--------------------------------------|-----------------------------|--|
|                         |                                      | 95110                       | Video and other electronic media rental and hiring                   |
| 426                     | Retail trade (low–medium-risk group) | 5210<br>0                   | Department stores  |
|                         |                                      | 5233<br>1                   | Houseware retailing  |
|                         |                                      | 5234<br>0                   | Electrical, electronic, and gas appliance retailing                  |
|                         |                                      | 5234<br>1                   | Computer and computer peripherals retailing                          |
|                         |                                      | 5234<br>2                   | Electrical and electronic goods retailing (not elsewhere classified) |
|                         |                                      | 5242<br>0                   | Toy and game retailing   |
|                         |                                      | 5259<br>0                   | Store-based retailing (not elsewhere classified)                     |
|                         |                                      | 5259<br>5                   | Non-store retailing  |
|                         |                                      | 5259<br>7                   | Retail commission-based buying or selling (or both)                  |
| 428                     | Store and non-store retailing        | 5223<br>0                   | Manchester and textile goods retailing (not elsewhere classified)    |
|                         |                                      | 5231<br>0                   | Furniture retailing  |
|                         |                                      | 5232<br>0                   | Floor covering retailing   |
|                         |                                      | 5233<br>0                   | Hardware and building supplies retailing                             |
|                         |                                      | 5252<br>0                   | Antique and used goods retailing                                     |
|                         |                                      | 5253<br>0                   | Garden supplies retailing  |
| 441                     | Hospitality services                 | 5710<br>0                   | Accommodation  |
|                         |                                      | 5720<br>0                   | Pubs, taverns, and bars  |
|                         |                                      | 5740<br>0                   | Clubs (hospitality)  |
| 451                     | Catering and meal services           | 5125<br>0                   | Takeaway food services   |
|                         |                                      | 5127<br>0                   | Catering services  |
|                         |                                      | 5730<br>0                   | Cafes and restaurants  |
| 461                     | Road passenger and rail transport    | 6121<br>0                   | Interurban and rural bus transport                                   |
|                         |                                      | 6122<br>0                   | Urban bus transport  |
|                         |                                      | 6123<br>0                   | Taxi and road transport (not elsewhere classified)                   |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 6200<br>0                   | Rail freight transport  |
|                         |  | 6210<br>0                   | Rail passenger transport  |
| 463                     | Road freight transport                       | 61100                       | Road freight transport  |
| 491                     | Air transport and support services           | 6401<br>0                   | Air transport under Civil Aviation Rules Part 121, 125, or 129  |
|                         |  | 6630<br>0                   | Airport operations and air transport support services (not elsewhere classified)                                    |
| 493                     | Air operations (higher-risk group)           | 0213<br>0                   | Air operations under Civil Aviation Rules Part 137  |
|                         |  | 6404<br>0                   | Air operations under Civil Aviation Rules Part 133 or 135   |
|                         |  | 6405<br>0                   | Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115                                      |
| 501                     | Water and scenic transport                   | 6301<br>0                   | Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)                |
|                         |  | 6302<br>0                   | Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) |
|                         |  | 6303<br>0                   | Inland water transport (except passenger-only)  |
|                         |  | 6303<br>1                   | Water passenger transport (river, lake, or harbour)   |
|                         |  | 6623<br>0                   | Port and water transport terminal operations  |
|                         |  | 6629<br>0                   | Water transport support services (not elsewhere classified)   |
|                         |  | 6650<br>0                   | Scenic and sightseeing transport (excluding aviation)   |
| 511                     | Postal and courier services                  | 71110                       | Postal services   |
|                         |  | 71120                       | Courier pick-up and delivery services   |
| 521                     | Travel, customs and shipping agency services | 6641<br>0                   | Travel agency and tour arrangement services   |
|                         |  | 6644<br>0                   | Customs and shipping agents, and freight forwarding services (no handling of goods)                                 |
| 523                     | Other transport and transport services       | 6509<br>0                   | Transport (not elsewhere classified)  |
|                         |  | 6619<br>0                   | Transport support services (not elsewhere classified)   |
|                         |  | 6642<br>0                   | Freight forwarding services and customs and shipping agents (including handling of goods)                           |
| 525                     | Stevedoring                                  | 6621<br>0                   | Stevedoring services  |
| 531                     | Warehousing and storage                      | 6701<br>0                   | Grain storage services  |

| <b>Levy risk groups</b>                         | <b>Classification units</b>   |
|---|---|
|   | 6709 Warehousing and storage services (not elsewhere classified)                  |
| 541 Publishing                                  | 24211 Newspaper publishing  |
|   | 2422 Magazine and other periodical publishing                                     |
|   | 1   |
|   | 2423 Book publishing  |
|   | 0   |
|   | 2423 Publishing (not elsewhere classified) (except software, music, and Internet) |
|   | 1   |
|   | 2423 Internet publishing and broadcasting   |
|   | 2   |
|   | 2423 Directory and mailing-list publishing  |
|   | 3   |
|   | 2423 Music publishing   |
|   | 4   |
|   | 2423 Software publishing  |
|   | 5   |
| 581 Communications and information services     | 7120 Wired telecommunications network operation                                   |
|   | 0   |
|   | 7121 Wireless telecommunications network operation (not elsewhere classified)     |
|   | 0   |
|   | 7123 Telecommunications services (not elsewhere classified)                       |
|   | 0   |
|   | 7124 Internet service providers and web search portals                            |
|   | 0   |
|   | 7831 Data processing and web-hosting services                                     |
|   | 0   |
|   | 7832 Electronic information storage services                                      |
|   | 0   |
|   | 92110 Information services (not elsewhere classified)                             |
| 621 Finance, insurance and statistical services | 7310 Central banking  |
|   | 0   |
|   | 7321 Banking  |
|   | 0   |
|   | 7322 Building society operation   |
|   | 0   |
|   | 7323 Credit union operation   |
|   | 0   |
|   | 7329 Depository financial intermediation (not elsewhere classified)               |
|   | 0   |
|   | 7330 Non-depository financing   |
|   | 0   |
|   | 7340 Financial asset investing  |
|   | 0   |
|   | 74110 Life insurance  |
|   | 7412 Superannuation funds   |
|   | 0   |
|   | 7421 Health insurance   |
|   | 0   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |  |
|-------------------------|---|-----------------------------|--|
|                         |   | 7422                        | General insurance                          |
|                         |   | 0                           |  |
|                         |   | 75110                       | Financial asset broking services           |
|                         |   | 7519                        | Auxiliary finance and investment serv-     |
|                         |   | 0                           | ices (not elsewhere classified)            |
|                         |   | 7520                        | Auxiliary insurance services               |
|                         |   | 0                           |  |
|                         |   | 7853                        | Market research and statistical services   |
|                         |   | 0                           |  |
| 641                     | Financial and rental services           | 7730                        | Holder investor farms and livestock        |
|                         |   | 1                           |  |
|                         |   | 7741                        | Passenger car and minibus rental and hir-  |
|                         |   | 0                           | ing  |
|                         |   | 9519                        | Goods and equipment rental and hiring      |
|                         |   | 0                           | (not elsewhere classified)                 |
| 661                     | Transport and machinery rental services | 7742                        | Motor vehicle and transport equipment      |
|                         |   | 0                           | rental and hiring (not elsewhere classi-   |
|                         |   |                             | fied)                                      |
|                         |   | 7743                        | Heavy machinery and scaffolding rental     |
|                         |   | 0                           | and hiring                                 |
| 671                     | Real estate services                    | 7720                        | Real estate services                       |
|                         |   | 0                           |  |
|                         |   | 7730                        | Non-financial assets leasing and invest-   |
|                         |   | 0                           | ment (including franchisors)               |
| 673                     | Property development and operation      | 77110                       | Residential property operators and devel-  |
|                         |   |                             | opers (excluding construction)             |
|                         |   | 7712                        | Non-residential property operators and     |
|                         |   | 0                           | developers (excluding construction)        |
| 691                     | Advertising and photographic services   | 7851                        | Advertising services                       |
|                         |   | 0                           |  |
|                         |   | 9523                        | Professional photographic services         |
|                         |   | 0                           |  |
| 693                     | Design and engineering services         | 7821                        | Architectural services                     |
|                         |   | 0                           |  |
|                         |   | 7822                        | Surveying and mapping services             |
|                         |   | 0                           |  |
|                         |   | 7823                        | Engineering design and engineering con-    |
|                         |   | 0                           | sulting services                           |
|                         |   | 7852                        | Specialised design services (not else-     |
|                         |   | 0                           | where classified)                          |
|                         |   | 91111                       | Post-production and digital visual effects |
|                         |   |                             | services                                   |
| 695                     | Scientific research services            | 7810                        | Scientific research services               |
|                         |   | 0                           |  |
| 697                     | Scientific and veterinary services      | 7829                        | Scientific testing and analysis services   |
|                         |   | 0                           |  |
|                         |   | 7829                        | Professional, scientific, and technical    |
|                         |   | 1                           | services (not elsewhere classified)        |
|                         |   | 8640                        | Veterinary services                        |
|                         |   | 0                           |  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 701                     | Computer services                                      | 7834<br>0                   | Computer systems design and related services  |
| 720                     | Legal services   | 7841<br>0                   | Legal services  |
| 721                     | Accounting services                                    | 7842<br>0                   | Accounting services   |
| 723                     | Management and consulting services                     | 7855<br>0                   | Management services and related consulting services   |
|                         |  | 7856<br>0                   | Corporate head office management services   |
| 724                     | Business support services                              | 6123<br>1                   | Taxi and other vehicle scheduling operations  |
|                         |  | 7861<br>0                   | Employment placement and recruitment services (no on-hired staff)                               |
|                         |  | 7862<br>0                   | Labour supply services (on-hired staff—office workers only)                                     |
|                         |  | 7863<br>0                   | Document preparation services   |
|                         |  | 7869<br>1                   | Credit reporting and debt collection services   |
|                         |  | 7869<br>2                   | Call centre operation   |
|                         |  | 8470<br>0                   | Educational support services  |
| 726                     | Administrative services                                | 7854<br>0                   | Office administrative services  |
|                         |  | 7869<br>3                   | Administrative services (not elsewhere classified)  |
| 728                     | Labour supply services (medium-risk group)             | 7862<br>2                   | Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work) |
| 751                     | Government administration                              | 81110                       | Central government administration (not elsewhere classified)                                    |
|                         |  | 8130<br>0                   | Foreign government representation   |
| 753                     | Local government, public order and regulatory services | 81130                       | Local government administration (not elsewhere classified)                                      |
|                         |  | 9636<br>0                   | Public order and safety services (not elsewhere classified)                                     |
|                         |  | 9640<br>0                   | Regulatory services (licensing and inspection) (not elsewhere classified)                       |
| 755                     | Justice  | 8120<br>0                   | Justice   |
|                         |  | 8729<br>2                   | Parole or probationary services   |
| 761                     | Defence  | 8200<br>0                   | Defence   |
| 771                     | Police services  | 9631<br>0                   | Police services   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
| 773                     | Inspection, investigation and security services | 21111                       | Meat and food inspection services   |
|                         |   | 78640                       | Investigation and security services   |
| 775                     | Corrective services                             | 96320                       | Correctional and detention services   |
| 777                     | Fire and emergency services                     | 96330                       | Fire protection and other emergency services (except police and ambulance services) |
| 801                     | Primary and secondary education                 | 84210                       | Primary education   |
|                         |   | 84220                       | Secondary education   |
|                         |   | 84230                       | Combined primary and secondary education  |
|                         |   | 84240                       | Special-school education  |
| 811                     | Tertiary education                              | 84310                       | Higher education (undergraduate and postgraduate courses)                           |
|                         |   | 84320                       | Technical and vocational education and training                                     |
| 821                     | Community and arts education                    | 84400                       | Adult, community, and other education (not elsewhere classified)                    |
|                         |   | 84600                       | Arts education  |
| 841                     | Hospital and midwifery services                 | 86110                       | Hospitals (except psychiatric hospitals)  |
|                         |   | 86120                       | Psychiatric hospitals and psychiatric services (not elsewhere classified)           |
|                         |   | 86132                       | Midwifery services  |
| 851                     | Medical and optical services                    | 86210                       | General practice medical services   |
|                         |   | 86220                       | Specialist medical services   |
|                         |   | 86320                       | Optometry and optical dispensing  |
| 853                     | Dental services                                 | 86230                       | Dental services   |
| 855                     | Health and community services                   | 86310                       | Pathology and diagnostic imaging services   |
|                         |   | 86340                       | Community health centre operation   |
|                         |   | 86350                       | Physiotherapy services  |
|                         |   | 86360                       | Chiropractic and osteopathic services   |
|                         |   | 86390                       | Allied health services (not elsewhere classified)                                   |
|                         |   | 86391                       | Health care services (not elsewhere classified)                                     |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |  |
|-------------------------|---|-----------------------------|--|
|                         |   | 8722<br>2                   | Residential refuge operation   |
| 861                     | Preschool education and child care                      | 8410<br>0                   | Preschool education  |
|                         |   | 8710<br>0                   | Child care services  |
| 863                     | Medical and social support services                     | 8613<br>1                   | Labour supply services (nursing, medical, and dental)  |
|                         |   | 8729<br>0                   | Social assistance services (not elsewhere classified)  |
| 865                     | Aged and residential care and ambulance services        | 8613<br>0                   | Aged care residential services   |
|                         |   | 8633<br>0                   | Ambulance services   |
|                         |   | 8721<br>0                   | Retirement village operation (without rest home or hospital facilities)                                      |
|                         |   | 87211                       | Retirement village operation (with rest home or hospital facilities)   |
|                         |   | 8722<br>0                   | Residential care services (not elsewhere classified)   |
| 901                     | Entertainment broadcasting and distribution             | 91120                       | Motion picture and video distribution  |
|                         |   | 9121<br>0                   | Radio broadcasting   |
|                         |   | 9122<br>0                   | Free-to-air television broadcasting  |
|                         |   | 9123<br>0                   | Cable and other subscription programming   |
|                         |   | 9210<br>0                   | Libraries and archives   |
| 903                     | Entertainment and performing arts                       | 91110                       | Motion picture and video production and other motion picture and video activities (not elsewhere classified) |
|                         |   | 91130                       | Motion picture exhibition  |
|                         |   | 9241<br>0                   | Performing arts operation  |
|                         |   | 9242<br>0                   | Creative artists, musicians, writers, and performers   |
|                         |   | 9251<br>0                   | Music and other sound recording activities (not elsewhere classified)  |
|                         |   | 9252<br>0                   | Performing arts venue operation  |
|                         |   | 9322<br>0                   | Casino operation   |
| 911                     | Sporting and recreational activities (lower-risk group) | 93111                       | Horse and dog racing administration and track operation  |
|                         |   | 9312<br>0                   | Sports and physical recreation venues, grounds, and facilities operation                                     |
|                         |   | 9313<br>0                   | Health and fitness centres and gymnasium operation   |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 9317                        | Sport and physical recreation—community rugby league                 |
|                         |  | 9318                        | Sport and physical recreation—softball or baseball                   |
|                         |  | 9318                        | Sport and physical recreation—swimming                               |
|                         |  | 9318                        | Sport and physical recreation—tennis                                 |
|                         |  | 9318                        | Sport and physical recreation—water skiing                           |
|                         |  | 9319                        | Sport and physical recreation—community (not elsewhere classified)   |
|                         |  | 9319                        | Sport and physical recreation—boating or yachting                    |
|                         |  | 9319                        | Sport and physical recreation—cycling                                |
|                         |  | 9319                        | Sport and physical recreation—golf                                   |
|                         |  | 9330                        | Amusement parks and centres operation                                |
|                         |  | 9340                        | Amusement and other recreation activities (not elsewhere classified) |
| 913                     | Recreational facilities operation                        | 9231                        | Zoological and botanic gardens operation                             |
|                         |  | 9239                        | Nature reserve and conservation park operation                       |
| 915                     | Sporting and recreational activities (medium-risk group) | 8450                        | Sports and physical recreation instruction                           |
|                         |  | 93112                       | Dog racing activities  |
|                         |  | 9317                        | Sport and physical recreation—community rugby                        |
|                         |  | 9318                        | Sport and physical recreation—snow skiing                            |
|                         |  | 9318                        | Sport and physical recreation—squash or badminton                    |
|                         |  | 9319                        | Sport and physical recreation—netball                                |
| 917                     | Equine and sporting activities (medium–high risk group)  | 0152                        | Horse farming and horse agistment                                    |
|                         |  | 93113                       | Horse racing activities—harness racing                               |
|                         |  | 93115                       | Horse racing activities—harness racing—drivers                       |
|                         |  | 9317                        | Sport and physical recreation—community cricket                      |
|                         |  | 9319                        | Sport and physical recreation—professional cricket                   |
|                         |  | 9319                        | Sport and physical recreation—motor racing                           |
|                         |  | 9341                        | Alpine and white water recreation activities                         |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 919                     | Equine and sporting activities (high-risk group) | 93110                       | Horse racing activities—thoroughbred and other (not elsewhere classified)             |
|                         |  | 93114                       | Horse racing activities—thoroughbred racing—jockeys                                   |
|                         |  | 93175                       | Sport and physical recreation—professional sport (not elsewhere classified)           |
|                         |  | 93180                       | Sport and physical recreation—professional rugby                                      |
|                         |  | 93181                       | Sport and physical recreation—professional rugby league                               |
|                         |  | 93196                       | Sporting and recreational equine activities (not elsewhere classified)                |
|                         |  | 93197                       | Sport and physical recreation—motor cycling   |
| 921                     | Museums and gambling activities                  | 92200                       | Museum operation  |
|                         |  | 93210                       | Lottery operation   |
|                         |  | 93290                       | Gambling activities (not elsewhere classified)  |
| 941                     | Repair and maintenance (low-risk group)          | 52620                       | Clothing and footwear repair  |
|                         |  | 52690                       | Repair and maintenance (not elsewhere classified)                                     |
|                         |  | 78330                       | Electronic (except domestic appliance) and precision equipment repair and maintenance |
| 943                     | Repair and maintenance (medium-risk group)       | 28680                       | Machinery and equipment repair and maintenance (not elsewhere classified)             |
|                         |  | 52610                       | Domestic appliance repair and maintenance   |
|                         |  | 53220                       | Automotive electrical services  |
|                         |  | 53230                       | Automotive body, paint, and interior repair and maintenance                           |
|                         |  | 53290                       | Automotive repair and maintenance (not elsewhere classified)                          |
| 945                     | Facilities maintenance and management            | 78650                       | Pest control services (except agricultural and forestry)                              |
|                         |  | 78660                       | Cleaning services and facilities management (not elsewhere classified)                |
| 951                     | Business and community organisations             | 96100                       | Religious organisations and services  |
|                         |  | 96210                       | Business and professional association services  |
|                         |  | 96220                       | Labour association services   |
|                         |  | 96290                       | Interest group services (not elsewhere classified)                                    |
| 953                     | Personal and community activities                | 66110                       | Parking services  |

**Levy risk groups**

**Classification units**

|     |                            |      |   |
|-----|----------------------------|------|---|
|     |                            | 9524 | Funeral, crematorium, and cemetery services                             |
|     |                            | 0    |   |
|     |                            | 9526 | Hairdressing and beauty services  |
|     |                            | 0    |   |
|     |                            | 9527 | Diet and weight-reduction centre operation                              |
|     |                            | 0    |   |
|     |                            | 9529 | Personal services (not elsewhere classified)                            |
|     |                            | 0    |   |
|     |                            | 9530 | Brothel-keeping, massage parlour, and prostitution services             |
|     |                            | 0    |   |
|     |                            | 9629 | Community-based, multi-functional activities (not elsewhere classified) |
|     |                            | 1    |   |
|     |                            | 9700 | Private households employing staff                                      |
|     |                            | 0    |   |
| 955 | Laundries and dry cleaners | 9521 | Laundry and dry-cleaning services                                       |
|     |                            | 0    |   |

**Schedule 2**  
**Levy risk groups for experience period tax year 1 April 2012 to 31**  
**March 2013**

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| <b>Levy risk groups</b>                             | <b>Classification units</b>                                 |
|---|---|
| 010 Fruit, vegetable, grain, plant and crop growing | 01110 Nursery production                                    |
|   | 01111 Turf growing  |
|   | 01120 Floriculture production                               |
|   | 01130 Vegetable growing                                     |
|   | 01140 Grape growing   |
|   | 01150 Apple and pear growing                                |
|   | 01160 Stone fruit growing                                   |
|   | 01170 Kiwifruit growing                                     |
|   | 01180 Olive growing   |
|   | 01190 Fruit and tree nut growing (not elsewhere classified) |
|   | 01191 Citrus fruit growing                                  |
|   | 01192 Berry fruit growing                                   |
|   | 0121 Grain growing  |
|   | 0169 Crop growing (not elsewhere classified)                |
|   | 0169 Mushroom growing                                       |
| 012 Poultry farming                                 | 0219 Horticultural contracting and labour supply services   |
|   | 0141 Poultry farming (meat)                                 |
|   | 0142 Poultry farming (eggs)                                 |
| 014 Other livestock farming                         | 0151 Pig farming  |
|   | 0153 Deer farming   |
|   | 0159 Livestock farming (not elsewhere classified)           |
|   | 0159 Beekeeping   |
| 016 Beef and sheep farming                          | 0122 Grain and sheep or grain and beef cattle farming       |
|   | 0123 Sheep and beef cattle farming                          |
|   | 0124 Sheep farming  |
|   | 0125 Beef cattle farming                                    |
|   | 0130 Dairy cattle farming                                   |
| 018 Dairy cattle farming                            | 0130 Dairy cattle farming                                   |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 021                     | Agriculture and fishing services and aquaculture             | 0219                        | Agriculture and fishing support services (not elsewhere classified) |
|                         |  | 0302                        | Forest product and moss gathering and processing                    |
|                         |  | 0421                        | Offshore aquaculture  |
|                         |  | 0422                        | Onshore aquaculture   |
| 025                     | Ocean and coastal fishing                                    | 04110                       | Rock lobster and crab fishing or potting                            |
|                         |  | 0412                        | Prawn fishing   |
|                         |  | 0413                        | Fish trawling, seining, and netting (including processing on board) |
|                         |  | 0415                        | Line fishing (including processing on board)                        |
|                         |  | 0419                        | Fishing (not elsewhere classified)                                  |
| 041                     | Forestry, hunting and trapping                               | 0220                        | Hunting and trapping  |
|                         |  | 0301                        | Forestry  |
|                         |  | 0302                        | Logging   |
|                         |  | 0303                        | Forestry support services (excluding tree cutting and felling)      |
| 051                     | Shearing   | 0212                        | Shearing services   |
| 081                     | Exploration and mining                                       | 11010                       | Coal mining   |
|                         |  | 13110                       | Iron ore mining   |
|                         |  | 1314                        | Gold ore mining   |
|                         |  | 1315                        | Mineral sand mining   |
|                         |  | 1317                        | Silver, lead, and zinc ore mining                                   |
|                         |  | 1319                        | Metal ore mining (not elsewhere classified)                         |
|                         |  | 14110                       | Gravel and sand quarrying   |
|                         |  | 1419                        | Construction material mining (not elsewhere classified)             |
|                         |  | 1420                        | Mining and quarrying (not elsewhere classified)                     |
|                         |  | 15110                       | Petroleum and natural gas exploration                               |
|                         |  | 1513                        | Mineral exploration   |
|                         |  | 1520                        | Mining support services (not elsewhere classified)                  |
| 110                     | Sugar, confectionery and crisps manufacturing, and packaging | 2171                        | Sugar manufacturing   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2172<br>0                   | Confectionery manufacturing   |
|                         |   | 2179<br>5                   | Potato crisps and corn crisps manufactur-<br>ing                                  |
|                         |   | 7867<br>0                   | Packaging services  |
| 112                     | Primary produce processing and manufactur-<br>ing     | 21130                       | Cured meat and smallgoods manufactur-<br>ing                                      |
|                         |   | 2121<br>0                   | Milk and cream processing   |
|                         |   | 2122<br>0                   | Ice cream manufacturing   |
|                         |   | 2129<br>0                   | Cheese and other dairy product manufactur-<br>ing (not elsewhere classified)      |
| 113                     | Bread and baking ingredients manufactur-<br>ing       | 2152<br>0                   | Cereal, pasta, and baking-mix manufactur-<br>ing                                  |
|                         |   | 2161<br>0                   | Bread manufacturing (factory-based)   |
| 114                     | Food and animal feeds manufacturing                   | 2162<br>0                   | Cake and pastry manufacturing (factory-<br>based)                                 |
|                         |   | 2163<br>0                   | Biscuit manufacturing (factory-based)   |
|                         |   | 2174<br>0                   | Prepared animal and bird feed manufactur-<br>ing                                  |
|                         |   | 2179<br>0                   | Food product manufacturing (not else-<br>where classified)                        |
| 116                     | Fruit, vegetable, and oil processing                  | 2130<br>0                   | Fruit and vegetable processing  |
|                         |   | 2140<br>0                   | Oil and fat manufacturing   |
| 117                     | Seafood, poultry and grain product manu-<br>facturing | 21120                       | Poultry processing  |
|                         |   | 2151<br>0                   | Grain mill product manufacturing  |
|                         |   | 2173<br>0                   | Seafood processing (other than on board<br>vessels)                               |
| 119                     | Meat processing                                       | 21110                       | Meat processing   |
| 121                     | Beverage and tobacco product manufactur-<br>ing       | 2181<br>0                   | Soft drink, cordial, and syrup manufactur-<br>ing                                 |
|                         |   | 2182<br>0                   | Beer manufacturing  |
|                         |   | 2183<br>0                   | Wine and alcoholic beverage manufactur-<br>ing (not elsewhere classified)         |
|                         |   | 2184<br>0                   | Spirit manufacturing  |
|                         |   | 2190<br>0                   | Cigarette and tobacco product manufactur-<br>ing                                  |
| 131                     | Textile and rubber product manufacturing              | 2221<br>0                   | Cut and sewn textile product manufactur-<br>ing                                   |
|                         |   | 2229<br>0                   | Textile finishing and textile product<br>manufacturing (not elsewhere classified) |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2239<br>0                   | Knitted product manufacturing                                |
|                         |  | 2242<br>0                   | Clothing manufacturing                                       |
|                         |  | 2250<br>0                   | Footwear manufacturing                                       |
|                         |  | 2262<br>0                   | Leather and leather substitute goods manufacturing           |
|                         |  | 2551<br>0                   | Tyre manufacturing   |
|                         |  | 2559<br>0                   | Natural rubber product manufacturing                         |
| 133                     | Textile and textile product manufacturing  | 2212<br>0                   | Synthetic textile manufacturing                              |
|                         |  | 2214<br>0                   | Natural textile manufacturing                                |
|                         |  | 2222<br>0                   | Textile floor covering manufacturing                         |
|                         |  | 2223<br>0                   | Rope, cordage, and twine manufacturing                       |
| 135                     | Skin and hide processing                   | 22110                       | Wool scouring  |
|                         |  | 22611                       | Leather tanning, fellmongery, and fur dressing               |
| 141                     | Wood products manufacturing and dealing    | 2321<br>0                   | Veneer and plywood manufacturing                             |
|                         |  | 2323<br>0                   | Wooden structural fittings and components manufacturing      |
|                         |  | 2329<br>0                   | Wood product manufacturing (not elsewhere classified)        |
|                         |  | 2919<br>0                   | Prefabricated wooden building manufacturing                  |
|                         |  | 4531<br>0                   | Timber wholesaling   |
|                         |  | 5259<br>2                   | Firewood, coal, and coke retailing                           |
| 143                     | Timber processing                          | 23110                       | Log sawmilling   |
|                         |  | 2312<br>0                   | Wood chipping  |
|                         |  | 2313<br>0                   | Timber resawing and dressing                                 |
| 151                     | Paper and paper product manufacturing      | 2331<br>0                   | Pulp, paper, and paperboard manufacturing                    |
|                         |  | 2333<br>0                   | Corrugated paperboard and paperboard container manufacturing |
|                         |  | 2334<br>0                   | Paper bag and sack manufacturing                             |
|                         |  | 24110                       | Paper stationery manufacturing                               |
| 153                     | Paper product and wood panel manufacturing | 2322<br>0                   | Reconstituted wood product manufacturing                     |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2339<br>0                   | Converted paper product manufacturing<br>(not elsewhere classified) |
|                         |   | 2339<br>1                   | Sanitary paper product manufacturing                                |
| 161                     | Printing and associated services                    | 2412<br>0                   | Printing  |
|                         |   | 2413<br>0                   | Printing support services   |
| 171                     | Petroleum, gas and inorganic chemical products      | 1200<br>0                   | Oil and gas extraction  |
|                         |   | 2510<br>0                   | Petroleum refining and petroleum fuel manufacturing                 |
|                         |   | 2532<br>0                   | Industrial gas manufacturing  |
|                         |   | 2535<br>0                   | Basic inorganic chemical manufacturing                              |
|                         |   | 6501<br>0                   | Pipeline transport  |
| 173                     | Petroleum and chemical products (medium-risk group) | 2520<br>0                   | Petroleum and coal product manufacturing (not elsewhere classified) |
|                         |   | 2531<br>0                   | Fertiliser manufacturing  |
|                         |   | 2533<br>0                   | Synthetic resin and synthetic rubber manufacturing                  |
|                         |   | 2536<br>0                   | Basic polymer manufacturing (not elsewhere classified)              |
| 181                     | Organic chemicals and chemical products             | 2534<br>0                   | Basic organic chemical manufacturing                                |
|                         |   | 2541<br>0                   | Explosives manufacturing  |
|                         |   | 2542<br>0                   | Paint and coatings manufacturing                                    |
|                         |   | 2549<br>0                   | Basic chemical product manufacturing (not elsewhere classified)     |
|                         |   | 2549<br>1                   | Adhesive manufacturing  |
| 183                     | Pharmaceutical and chemical product manufacturing   | 2543<br>0                   | Human pharmaceutical and medicinal product manufacturing            |
|                         |   | 2543<br>1                   | Veterinary pharmaceutical and medicinal product manufacturing       |
|                         |   | 2544<br>0                   | Pesticide manufacturing   |
|                         |   | 2545<br>0                   | Cleaning compound manufacturing                                     |
|                         |   | 2546<br>0                   | Cosmetic and toiletry preparation manufacturing                     |
| 191                     | Plastic products                                    | 2561<br>0                   | Rigid and semi-rigid polymer product manufacturing                  |
|                         |   | 2563<br>0                   | Polymer film and sheet packaging material manufacturing             |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2565<br>0                   | Polymer foam product manufacturing                                       |
|                         |  | 2566<br>1                   | Polymer product manufacturing (not elsewhere classified)                 |
| 201                     | Ceramic, glass and non-metallic products       | 2610<br>0                   | Glass and glass product manufacturing                                    |
|                         |  | 2621<br>0                   | Clay brick manufacturing   |
|                         |  | 2631<br>0                   | Cement and lime manufacturing  |
|                         |  | 2632<br>0                   | Plaster and gypsum product manufacturing                                 |
|                         |  | 2635<br>0                   | Concrete product manufacturing   |
|                         |  | 2640<br>0                   | Non-metallic mineral product manufacturing (not elsewhere classified)    |
| 203                     | Mineral products                               | 2629<br>0                   | Ceramic product manufacturing (not elsewhere classified)                 |
|                         |  | 2633<br>0                   | Ready-mixed concrete manufacturing                                       |
| 211                     | Non-ferrous metals and products manufacturing  | 2721<br>0                   | Alumina production   |
|                         |  | 2722<br>0                   | Aluminium smelting   |
|                         |  | 2723<br>0                   | Copper, silver, lead, and zinc smelting and refining                     |
|                         |  | 2729<br>0                   | Basic non-ferrous metal manufacturing (not elsewhere classified)         |
|                         |  | 2732<br>0                   | Basic non-ferrous metal product manufacturing (not elsewhere classified) |
|                         |  | 2733<br>0                   | Non-ferrous metal casting and forging                                    |
|                         |  | 2763<br>0                   | Nut, bolt, screw, and rivet manufacturing                                |
| 213                     | Iron and steel manufacturing                   | 27110                       | Iron smelting and steel manufacturing                                    |
|                         |  | 2712<br>0                   | Iron and steel casting   |
|                         |  | 2712<br>1                   | Iron and steel forging   |
|                         |  | 2713<br>0                   | Steel pipe and tube manufacturing  |
| 220                     | Metal product manufacturing and trade training | 2751<br>0                   | Metal container manufacturing (not elsewhere classified)                 |
|                         |  | 2762<br>0                   | Spring and wire product manufacturing                                    |
|                         |  | 8433<br>0                   | Modern Apprenticeship Co-ordinators employing apprentices                |
| 222                     | Aluminium and metal products                   | 2731<br>0                   | Aluminium rolling, drawing, and extruding                                |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2742<br>0                   | Architectural aluminium product manufacturing   |
|                         |   | 4522<br>0                   | Metal and mineral wholesaling   |
| 224                     | Sheet metal products  | 2743<br>0                   | Metal roof and guttering manufacturing (except aluminium)   |
|                         |   | 2759<br>0                   | Sheet metal product manufacturing (except metal structural and container products)                |
| 226                     | Metal products (medium-risk group)                              | 2764<br>0                   | Surface coating and finishing   |
|                         |   | 2769<br>0                   | Fabricated metal product manufacturing (not elsewhere classified)                                 |
|                         |   | 2769<br>2                   | Boiler, tank, and other heavy-gauge metal container manufacturing                                 |
|                         |   | 29110                       | Prefabricated metal building manufacturing  |
| 228                     | Structural metal industries                                     | 2741<br>0                   | Structural steel fabricating  |
|                         |   | 2749<br>0                   | Structural metal product manufacturing (not elsewhere classified)                                 |
| 231                     | Aviation, electronic and electrical manufacturing               | 2824<br>0                   | Aircraft manufacturing and repair services  |
|                         |   | 2849<br>0                   | Electronic equipment manufacturing (not elsewhere classified)                                     |
|                         |   | 2851<br>0                   | Domestic appliance manufacturing (not elsewhere classified)                                       |
|                         |   | 28511                       | Whiteware appliance manufacturing   |
|                         |   | 2852<br>0                   | Electric cable and wire manufacturing   |
|                         |   | 2854<br>0                   | Electric lighting equipment manufacturing   |
|                         |   | 2859<br>0                   | Electrical equipment manufacturing (not elsewhere classified)                                     |
| 233                     | Automotive and transport manufacturing                          | 28110                       | Motor vehicle manufacturing   |
|                         |   | 2813<br>0                   | Automotive electrical components manufacturing  |
|                         |   | 2819<br>0                   | Motor vehicle parts manufacturing (not elsewhere classified)                                      |
|                         |   | 2829<br>0                   | Transport equipment manufacturing (not elsewhere classified)                                      |
| 235                     | Shipbuilding  | 2821<br>0                   | Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)                 |
| 237                     | Boatbuilding  | 2822<br>0                   | Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)                  |
| 241                     | Machinery and equipment manufacturing (lower-medium risk group) | 2863<br>0                   | Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2864<br>0                   | Machine tool and parts manufacturing  |
|                         |   | 2865<br>0                   | Lifting and material-handling equipment manufacturing                                   |
|                         |   | 2866<br>0                   | Pump and compressor manufacturing   |
|                         |   | 2867<br>0                   | Fixed space heating, cooling, and ventilation equipment manufacturing                   |
|                         |   | 2922<br>0                   | Metal furniture manufacturing   |
| 243                     | Machinery and equipment manufacturing (medium-risk group) | 2812<br>0                   | Motor vehicle body and trailer manufacturing  |
|                         |   | 2823<br>0                   | Railway rolling stock manufacturing and repair services                                 |
|                         |   | 2861<br>0                   | Agricultural machinery and equipment manufacturing                                      |
|                         |   | 2862<br>0                   | Mining and construction machinery manufacturing   |
|                         |   | 2869<br>0                   | Machinery and equipment manufacturing (not elsewhere classified)                        |
|                         |   | 7862<br>1                   | Labour supply services (on-hired staff—non-office work—including up to 30% office work) |
| 251                     | Manufacturing (low-risk group)                            | 2430<br>0                   | Reproduction of recorded media  |
|                         |   | 2831<br>0                   | Photographic, optical, and ophthalmic equipment manufacturing                           |
|                         |   | 2832<br>0                   | Medical and surgical equipment and prosthetics manufacturing                            |
|                         |   | 2839<br>0                   | Professional and scientific equipment manufacturing (not elsewhere classified)          |
|                         |   | 2841<br>0                   | Computer and electronic office equipment manufacturing                                  |
|                         |   | 2842<br>0                   | Communications equipment manufacturing  |
|                         |   | 2941<br>0                   | Jewellery and silverware manufacturing  |
| 253                     | Furniture and other manufacturing                         | 2921<br>0                   | Wooden furniture and upholstered seat manufacturing                                     |
|                         |   | 2923<br>0                   | Mattress manufacturing  |
|                         |   | 2929<br>0                   | Furniture manufacturing (not elsewhere classified)                                      |
|                         |   | 2942<br>0                   | Toy, sporting, and recreational product manufacturing                                   |
|                         |   | 2949<br>0                   | Manufacturing (not elsewhere classified)  |
| 261                     | Electricity generation and supply                         | 3610<br>2                   | On-selling electricity and electricity market operation                                 |

| Levy risk groups |   | Classification units |   |
|------------------|---|----------------------|---|
|                  |   | 3610<br>3            | Energy and services utilities operation<br>(excluding construction, maintenance and<br>plant operation) |
|                  |   | 36110                | Fossil fuel electricity generation  |
|                  |   | 3612<br>0            | Hydroelectricity generation   |
|                  |   | 3613<br>0            | Electricity generation (not elsewhere<br>classified)  |
| 271              | Non electricity utilities and network infra-<br>structure | 3610<br>1            | Electricity line-system operation   |
|                  |   | 3620<br>0            | Gas supply  |
|                  |   | 3701<br>0            | Water supply  |
|                  |   | 3702<br>0            | Sewerage and drainage services  |
|                  |   | 4122<br>1            | Utility network construction and main-<br>tenance services  |
| 291              | Waste services  | 9634<br>0            | Waste treatment and disposal services   |
|                  |   | 9635<br>0            | Solid waste collection services   |
|                  |   | 9637<br>0            | Waste remediation and materials recovery<br>services  |
|                  |   | 9638<br>0            | Waste collection services (not elsewhere<br>classified)   |
| 301              | Other building construction                               | 41120                | Residential building construction (not<br>elsewhere classified)   |
|                  |   | 41130                | Non-residential building construction   |
| 303              | House construction  | 41110                | House construction  |
| 311              | Road and bridge construction                              | 4121<br>0            | Road and bridge construction  |
| 313              | Heavy and civil engineering construction                  | 4122<br>0            | Heavy and civil engineering construction<br>(not elsewhere classified)                                  |
| 315              | Land development services                                 | 4122<br>2            | Land development and subdivision  |
|                  |   | 4210<br>0            | Site preparation services   |
| 320              | Agricultural, plumbing and homeware<br>goods wholesaling  | 4519<br>0            | Agricultural product wholesaling (not<br>elsewhere classified)  |
|                  |   | 4539<br>1            | Plumbing goods wholesaling  |
|                  |   | 4732<br>0            | Furniture and floor coverings wholesal-<br>ing  |
|                  |   | 4739<br>0            | Kitchenware and diningware wholesaling  |
| 321              | Electrical services                                       | 4232<br>0            | Electrical services (including telecommu-<br>nication services within buildings)                        |
| 322              | Heating, ventilation and alarm services                   | 4233<br>0            | Air conditioning and heating services   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 4234<br>1                   | Fire and security alarm installation services                                       |
| 323                     | Plumbing and building completion services   | 4231<br>0                   | Plumbing services   |
|                         |   | 4259<br>2                   | Building completion services—all trades subcontracted                               |
| 324                     | Painting and decorating services            | 4244<br>0                   | Painting and decorating services  |
| 326                     | Construction and building trade services    | 4210<br>1                   | Hire of construction machinery and cranes with operator                             |
|                         |   | 4221<br>0                   | Concreting services   |
|                         |   | 4234<br>2                   | Building installation services (not elsewhere classified)                           |
|                         |   | 4241<br>0                   | Plastering and ceiling services   |
|                         |   | 4242<br>0                   | Carpentry services  |
|                         |   | 4243<br>0                   | Tiling and carpeting services   |
|                         |   | 4245<br>0                   | Glazing services  |
|                         |   | 4251<br>0                   | Landscape construction services   |
|                         |   | 4259<br>0                   | Construction services (not elsewhere classified)                                    |
|                         |   | 9525<br>0                   | Gardening and turf management services  |
| 328                     | Structural trade services                   | 4222<br>0                   | Bricklaying services  |
|                         |   | 4223<br>0                   | Roofing services  |
|                         |   | 4224<br>0                   | Structural steel erection services  |
| 331                     | Petroleum product and specialty wholesaling | 4521<br>0                   | Petroleum product wholesaling (including product ownership to retail point-of-sale) |
|                         |   | 4612<br>0                   | Professional and scientific goods wholesaling                                       |
|                         |   | 4613<br>0                   | Computer and computer peripherals wholesaling                                       |
|                         |   | 4616<br>0                   | Telecommunication goods wholesaling   |
|                         |   | 4792<br>0                   | Jewellery and watch wholesaling   |
|                         |   | 4793<br>0                   | Toy and sporting goods wholesaling  |
|                         |   | 4799<br>1                   | Wholesaling—commission-based or excluding storage and handling of goods             |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 333                     | Grocery and produce wholesaling  | 4512                        | Cereal grain wholesaling  |
|                         |  | 0                           |   |
|                         |  | 4715                        | Fruit and vegetable wholesaling   |
|                         |  | 0                           |   |
| 341                     | Electrical and electronic goods wholesaling                            | 4719                        | Grocery wholesaling (not elsewhere classified)                            |
|                         |  | 0                           |   |
|                         |  | 4719                        | Grocery wholesaling—multiple product ranges                               |
|                         |  | 1                           |   |
| 341                     | Electrical and electronic goods wholesaling (not elsewhere classified) | 4615                        | Electrical and electronic goods wholesaling (not elsewhere classified)    |
| 343                     | Specialised machinery and equipment wholesaling                        | 4619                        | Food and other specialised industrial machinery and equipment wholesaling |
| 345                     | Hardware goods wholesaling   | 4539                        | Hardware goods wholesaling (not elsewhere classified)                     |
| 351                     | Vehicle and machinery wholesaling                                      | 46110                       | Agricultural and construction machinery wholesaling                       |
|                         |  | 4622                        | Commercial vehicle wholesaling  |
| 361                     | Fish, meats and dairy produce wholesaling                              | 0                           |   |
|                         |  | 47110                       | Meat, poultry, and smallgoods wholesaling                                 |
|                         |  | 4713                        | Dairy produce wholesaling   |
| 371                     | Wholesale trade (low-risk group)                                       | 0                           |   |
|                         |  | 4714                        | Fish and seafood wholesaling  |
|                         |  | 0                           |   |
|                         |  | 45111                       | Wool wholesaling  |
|                         |  | 4523                        | Industrial and agricultural chemical product wholesaling                  |
|                         |  | 0                           |   |
|                         |  | 4621                        | Car wholesaling   |
|                         |  | 0                           |   |
|                         |  | 4717                        | Liquor and tobacco product wholesaling                                    |
|                         |  | 0                           |   |
| 4721                    | Textile product wholesaling  |                             |   |
| 0                       |  |                             |   |
| 4722                    | Clothing and footwear wholesaling                                      |                             |   |
| 0                       |  |                             |   |
| 4794                    | Book and magazine wholesaling  |                             |   |
| 0                       |  |                             |   |
| 4795                    | Paper product wholesaling  |                             |   |
| 0                       |  |                             |   |
| 4796                    | Pharmaceutical and toiletry goods wholesaling                          |                             |   |
| 0                       |  |                             |   |
| 373                     | Other wholesaling and support services                                 | 4799                        | Wholesaling (not elsewhere classified)                                    |
| 0                       |  |                             |   |
| 391                     | Car retailing  | 53110                       | Car retailing (including associated vehicle servicing)                    |
| 393                     | Motor trade wholesaling and retailing                                  | 4622                        | Trailer and motor vehicle wholesaling (not elsewhere classified)          |
|                         |  | 1                           |   |
| 4623                    | Motor vehicle new-part wholesaling                                     | 0                           |   |

| <b>Levy risk groups</b> |                                     | <b>Classification units</b> |   |
|-------------------------|-------------------------------------|-----------------------------|---|
|                         |                                     | 5245<br>0                   | Marine equipment retailing  |
|                         |                                     | 5312<br>0                   | Motor cycle retailing (including associated vehicle servicing)    |
|                         |                                     | 5313<br>0                   | Trailer and motor vehicle retailing (not elsewhere classified)    |
|                         |                                     | 5314<br>0                   | Motor vehicle parts retailing                                     |
|                         |                                     | 5321<br>0                   | Petroleum fuel retailing (including associated vehicle servicing) |
| 395                     | Motor trade services                | 4624<br>0                   | Motor vehicle dismantling and used-part wholesaling               |
|                         |                                     | 5324<br>0                   | Tyre retailing  |
| 411                     | Food retailing                      | 2164<br>0                   | Bakery product manufacturing (non-factory based)                  |
|                         |                                     | 51100                       | Supermarket and grocery stores                                    |
|                         |                                     | 5121<br>0                   | Fresh meat, fish, and poultry retailing                           |
|                         |                                     | 5122<br>0                   | Fruit and vegetable retailing                                     |
|                         |                                     | 5123<br>0                   | Liquor retailing  |
|                         |                                     | 5129<br>0                   | Specialised food retailing (not elsewhere classified)             |
| 420                     | Pharmacies and associated retailing | 5251<br>0                   | Pharmaceutical, cosmetic, and toiletry goods retailing            |
|                         |                                     | 9522<br>0                   | Photographic film processing                                      |
| 422                     | Clothing and footwear retailing     | 5221<br>0                   | Clothing retailing  |
|                         |                                     | 5222<br>0                   | Footwear retailing  |
| 424                     | Retail trade (low-risk group)       | 5235<br>0                   | Entertainment media retailing                                     |
|                         |                                     | 5241<br>0                   | Sport and camping equipment retailing                             |
|                         |                                     | 5243<br>0                   | Newspaper and book retailing                                      |
|                         |                                     | 5246<br>0                   | Stationery goods retailing  |
|                         |                                     | 5254<br>0                   | Flower retailing  |
|                         |                                     | 5255<br>0                   | Watch and jewellery retailing                                     |
|                         |                                     | 5256<br>0                   | Personal accessories retailing (not elsewhere classified)         |
|                         |                                     | 5259<br>1                   | Craft and gift retailing (not elsewhere classified)               |
|                         |                                     | 71111                       | Retail postal services  |

| <b>Levy risk groups</b> |                                      | <b>Classification units</b> |  |
|-------------------------|--------------------------------------|-----------------------------|--|
|                         |                                      | 95110                       | Video and other electronic media rental and hiring                   |
| 426                     | Retail trade (low–medium-risk group) | 5210<br>0                   | Department stores  |
|                         |                                      | 5233<br>1                   | Houseware retailing  |
|                         |                                      | 5234<br>0                   | Electrical, electronic, and gas appliance retailing                  |
|                         |                                      | 5234<br>1                   | Computer and computer peripherals retailing                          |
|                         |                                      | 5234<br>2                   | Electrical and electronic goods retailing (not elsewhere classified) |
|                         |                                      | 5242<br>0                   | Toy and game retailing   |
|                         |                                      | 5259<br>0                   | Store-based retailing (not elsewhere classified)                     |
|                         |                                      | 5259<br>5                   | Non-store retailing  |
|                         |                                      | 5259<br>7                   | Retail commission-based buying or selling (or both)                  |
| 428                     | Store and non-store retailing        | 5223<br>0                   | Manchester and textile goods retailing (not elsewhere classified)    |
|                         |                                      | 5231<br>0                   | Furniture retailing  |
|                         |                                      | 5232<br>0                   | Floor covering retailing   |
|                         |                                      | 5233<br>0                   | Hardware and building supplies retailing                             |
|                         |                                      | 5252<br>0                   | Antique and used goods retailing                                     |
|                         |                                      | 5253<br>0                   | Garden supplies retailing  |
| 441                     | Hospitality services                 | 5710<br>0                   | Accommodation  |
|                         |                                      | 5720<br>0                   | Pubs, taverns, and bars  |
|                         |                                      | 5740<br>0                   | Clubs (hospitality)  |
| 451                     | Catering and meal services           | 5125<br>0                   | Takeaway food services   |
|                         |                                      | 5127<br>0                   | Catering services  |
|                         |                                      | 5730<br>0                   | Cafes and restaurants  |
| 461                     | Road passenger and rail transport    | 6121<br>0                   | Interurban and rural bus transport                                   |
|                         |                                      | 6122<br>0                   | Urban bus transport  |
|                         |                                      | 6123<br>0                   | Taxi and road transport (not elsewhere classified)                   |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 6200<br>0                   | Rail freight transport  |
|                         |  | 6210<br>0                   | Rail passenger transport  |
| 463                     | Road freight transport                       | 61100                       | Road freight transport  |
| 491                     | Air transport and support services           | 6401<br>0                   | Air transport under Civil Aviation Rules Part 121, 125, or 129  |
|                         |  | 6630<br>0                   | Airport operations and air transport support services (not elsewhere classified)                                    |
| 493                     | Air operations (higher-risk group)           | 0213<br>0                   | Air operations under Civil Aviation Rules Part 137  |
|                         |  | 6404<br>0                   | Air operations under Civil Aviation Rules Part 133 or 135   |
|                         |  | 6405<br>0                   | Air operations under Civil Aviation Rules Part 101, 103, 104, 105, or 106   |
| 501                     | Water and scenic transport                   | 6301<br>0                   | Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)                |
|                         |  | 6302<br>0                   | Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) |
|                         |  | 6303<br>0                   | Inland water transport (except passenger-only)  |
|                         |  | 6303<br>1                   | Water passenger transport (river, lake, or harbour)   |
|                         |  | 6623<br>0                   | Port and water transport terminal operations  |
|                         |  | 6629<br>0                   | Water transport support services (not elsewhere classified)   |
|                         |  | 6650<br>0                   | Scenic and sightseeing transport (excluding aviation)   |
| 511                     | Postal and courier services                  | 71110                       | Postal services   |
|                         |  | 71120                       | Courier pick-up and delivery services   |
| 521                     | Travel, customs and shipping agency services | 6641<br>0                   | Travel agency and tour arrangement services   |
|                         |  | 6644<br>0                   | Customs and shipping agency services (excluding handling of goods)  |
| 523                     | Other transport and transport services       | 6509<br>0                   | Transport (not elsewhere classified)  |
|                         |  | 6619<br>0                   | Transport support services (not elsewhere classified)   |
|                         |  | 6642<br>0                   | Freight forwarding services   |
| 525                     | Stevedoring                                  | 6621<br>0                   | Stevedoring services  |
| 531                     | Warehousing and storage                      | 6701<br>0                   | Grain storage services  |
|                         |  | 6709<br>0                   | Warehousing and storage services (not elsewhere classified)   |
| 541                     | Publishing                                   | 24211                       | Newspaper publishing  |

| Levy risk groups |   | Classification units |  |
|------------------|---|----------------------|--|
|                  |   | 2422<br>1            | Magazine and other periodical publishing                                     |
|                  |   | 2423<br>0            | Book publishing  |
|                  |   | 2423<br>1            | Publishing (not elsewhere classified) (except software, music, and Internet) |
|                  |   | 2423<br>2            | Internet publishing and broadcasting   |
|                  |   | 2423<br>3            | Directory and mailing-list publishing  |
|                  |   | 2423<br>4            | Music publishing   |
|                  |   | 2423<br>5            | Software publishing  |
| 581              | Communications and information services     | 7120<br>0            | Wired telecommunications network operation                                   |
|                  |   | 7121<br>0            | Wireless telecommunications network operation (not elsewhere classified)     |
|                  |   | 7123<br>0            | Telecommunications services (not elsewhere classified)                       |
|                  |   | 7124<br>0            | Internet service providers and web search portals                            |
|                  |   | 7831<br>0            | Data processing and web-hosting services                                     |
|                  |   | 7832<br>0            | Electronic information storage services                                      |
|                  |   | 92110                | Information services (not elsewhere classified)                              |
| 621              | Finance, insurance and statistical services | 7310<br>0            | Central banking  |
|                  |   | 7321<br>0            | Banking  |
|                  |   | 7322<br>0            | Building society operation   |
|                  |   | 7323<br>0            | Credit union operation   |
|                  |   | 7329<br>0            | Depository financial intermediation (not elsewhere classified)               |
|                  |   | 7330<br>0            | Non-depository financing   |
|                  |   | 7340<br>0            | Financial asset investing  |
|                  |   | 74110                | Life insurance   |
|                  |   | 7412<br>0            | Superannuation funds   |
|                  |   | 7421<br>0            | Health insurance   |
|                  |   | 7422<br>0            | General insurance  |
|                  |   | 75110                | Financial asset broking services   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 7519<br>0                   | Auxiliary finance and investment services (not elsewhere classified)                              |
|                         |   | 7520<br>0                   | Auxiliary insurance services  |
|                         |   | 7853<br>0                   | Market research and statistical services  |
| 641                     | Financial and rental services           | 7730<br>1                   | Holder investor farms and livestock   |
|                         |   | 7741<br>0                   | Passenger car and minibus rental and hiring   |
|                         |   | 9519<br>0                   | Goods and equipment rental and hiring (not elsewhere classified)                                  |
| 661                     | Transport and machinery rental services | 7742<br>0                   | Motor vehicle and transport equipment rental and hiring (not elsewhere classified)                |
|                         |   | 7743<br>0                   | Heavy machinery and scaffolding rental and hiring   |
| 671                     | Real estate services                    | 7720<br>0                   | Real estate services  |
|                         |   | 7730<br>0                   | Non-financial assets leasing and investment   |
| 673                     | Property development and operation      | 77110                       | Residential property operators and developers (excluding construction)                            |
|                         |   | 7712<br>0                   | Non-residential property operators and developers (excluding construction)                        |
| 691                     | Advertising and photographic services   | 7851<br>0                   | Advertising services  |
|                         |   | 9523<br>0                   | Professional photographic services  |
| 693                     | Design and engineering services         | 7821<br>0                   | Architectural services  |
|                         |   | 7822<br>0                   | Surveying and mapping services  |
|                         |   | 7823<br>0                   | Engineering design and engineering consulting services  |
|                         |   | 7852<br>0                   | Specialised design services (not elsewhere classified)  |
|                         |   | 91111                       | Post-production services and other motion picture and video activities (not elsewhere classified) |
| 695                     | Scientific research services            | 7810<br>0                   | Scientific research services  |
| 697                     | Scientific and veterinary services      | 7829<br>0                   | Scientific testing and analysis services  |
|                         |   | 7829<br>1                   | Professional, scientific, and technical services (not elsewhere classified)                       |
|                         |   | 8640<br>0                   | Veterinary services   |
| 701                     | Computer services                       | 7834<br>0                   | Computer systems design and related services  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 720                     | Legal services   | 7841<br>0                   | Legal services  |
| 721                     | Accounting services                                    | 7842<br>0                   | Accounting services   |
| 723                     | Management and consulting services                     | 7855<br>0                   | Management advice and related consulting services   |
|                         |  | 7856<br>0                   | Corporate head office management services   |
| 724                     | Business support services                              | 6123<br>1                   | Taxi and other vehicle scheduling operations  |
|                         |  | 7861<br>0                   | Employment placement and recruitment services (no on-hired staff)                               |
|                         |  | 7862<br>0                   | Labour supply services (on-hired staff—office workers only)                                     |
|                         |  | 7863<br>0                   | Document preparation services   |
|                         |  | 7869<br>1                   | Credit reporting and debt collection services   |
|                         |  | 7869<br>2                   | Call centre operation   |
|                         |  | 8470<br>0                   | Educational support services  |
| 726                     | Administrative services                                | 7854<br>0                   | Office administrative services  |
|                         |  | 7869<br>3                   | Administrative services (not elsewhere classified)  |
| 728                     | Labour supply services (medium-risk group)             | 7862<br>2                   | Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work) |
| 751                     | Government administration                              | 81110                       | Central government administration (not elsewhere classified)                                    |
|                         |  | 8130<br>0                   | Foreign government representation   |
| 753                     | Local government, public order and regulatory services | 81130                       | Local government administration (not elsewhere classified)                                      |
|                         |  | 9636<br>0                   | Public order and safety services (not elsewhere classified)                                     |
|                         |  | 9640<br>0                   | Regulatory services (licensing and inspection) (not elsewhere classified)                       |
| 755                     | Justice  | 8120<br>0                   | Justice   |
|                         |  | 8729<br>2                   | Parole or probationary services   |
| 761                     | Defence  | 8200<br>0                   | Defence   |
| 771                     | Police services  | 9631<br>0                   | Police services   |
| 773                     | Inspection, investigation and security services        | 21111                       | Meat and food inspection services   |

| <b>Levy risk groups</b> |                                 | <b>Classification units</b> |   |
|-------------------------|---------------------------------|-----------------------------|---|
|                         |                                 | 7864                        | Investigation and security services   |
|                         |                                 | 0                           |   |
| 775                     | Corrective services             | 9632                        | Correctional and detention services   |
|                         |                                 | 0                           |   |
| 777                     | Fire and emergency services     | 9633                        | Fire protection and other emergency services (except police and ambulance services) |
|                         |                                 | 0                           |   |
| 801                     | Primary and secondary education | 8421                        | Primary education   |
|                         |                                 | 0                           |   |
|                         |                                 | 8422                        | Secondary education   |
|                         |                                 | 0                           |   |
|                         |                                 | 8423                        | Combined primary and secondary education  |
|                         |                                 | 0                           |   |
|                         |                                 | 8424                        | Special-school education  |
|                         |                                 | 0                           |   |
| 811                     | Tertiary education              | 8431                        | Higher education (undergraduate and postgraduate courses)                           |
|                         |                                 | 0                           |   |
|                         |                                 | 8432                        | Technical and vocational education and training                                     |
|                         |                                 | 0                           |   |
| 821                     | Community and arts education    | 8440                        | Adult, community, and other education (not elsewhere classified)                    |
|                         |                                 | 0                           |   |
|                         |                                 | 8460                        | Arts education  |
|                         |                                 | 0                           |   |
| 841                     | Hospital and midwifery services | 86110                       | Hospitals (except psychiatric hospitals)  |
|                         |                                 | 8612                        | Psychiatric hospitals and psychiatric services (not elsewhere classified)           |
|                         |                                 | 0                           |   |
|                         |                                 | 8613                        | Midwifery services  |
|                         |                                 | 2                           |   |
| 851                     | Medical and optical services    | 8621                        | General practice medical services   |
|                         |                                 | 0                           |   |
|                         |                                 | 8622                        | Specialist medical services   |
|                         |                                 | 0                           |   |
|                         |                                 | 8632                        | Optometry and optical dispensing  |
|                         |                                 | 0                           |   |
| 853                     | Dental services                 | 8623                        | Dental services   |
|                         |                                 | 0                           |   |
| 855                     | Health and community services   | 8631                        | Pathology and diagnostic imaging services   |
|                         |                                 | 0                           |   |
|                         |                                 | 8634                        | Community health centre operation   |
|                         |                                 | 0                           |   |
|                         |                                 | 8635                        | Physiotherapy services  |
|                         |                                 | 0                           |   |
|                         |                                 | 8636                        | Chiropractic and osteopathic services   |
|                         |                                 | 0                           |   |
|                         |                                 | 8639                        | Allied health services (not elsewhere classified)                                   |
|                         |                                 | 0                           |   |
|                         |                                 | 8639                        | Health care services (not elsewhere classified)                                     |
|                         |                                 | 1                           |   |
|                         |                                 | 8722                        | Residential refuge operation  |
|                         |                                 | 2                           |   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |  |
|-------------------------|---|-----------------------------|--|
| 861                     | Preschool education and child care                      | 8410                        | Preschool education  |
|                         |   | 0                           |  |
|                         |   | 8710                        | Child care services  |
|                         |   | 0                           |  |
| 863                     | Medical and social support services                     | 8613                        | Labour supply services (nursing, medical, and dental)                    |
|                         |   | 1                           |  |
|                         |   | 8729                        | Social assistance services (not elsewhere classified)                    |
|                         |   | 0                           |  |
| 865                     | Aged and residential care and ambulance services        | 8613                        | Aged care residential services   |
|                         |   | 0                           |  |
|                         |   | 8633                        | Ambulance services   |
|                         |   | 0                           |  |
|                         |   | 8721                        | Retirement village operation (without rest home or hospital facilities)  |
|                         |   | 87211                       | Retirement village operation (with rest home or hospital facilities)     |
|                         |   | 8722                        | Residential care services (not elsewhere classified)                     |
|                         |   | 0                           |  |
| 901                     | Entertainment broadcasting and distribution             | 91120                       | Motion picture and video distribution                                    |
|                         |   |                             |  |
|                         |   | 9121                        | Radio broadcasting   |
|                         |   | 0                           |  |
|                         |   | 9122                        | Free-to-air television broadcasting                                      |
|                         |   | 0                           |  |
|                         |   | 9123                        | Cable and other subscription programming                                 |
|                         |   | 0                           |  |
|                         |   | 9210                        | Libraries and archives   |
|                         |   | 0                           |  |
| 903                     | Entertainment and performing arts                       | 91110                       | Motion picture and video production                                      |
|                         |   |                             |  |
|                         |   | 91130                       | Motion picture exhibition  |
|                         |   |                             |  |
|                         |   | 9241                        | Performing arts operation  |
|                         |   | 0                           |  |
|                         |   | 9242                        | Creative artists, musicians, writers, and performers                     |
| 0                       |   |                             |  |
|                         |   | 9251                        | Music and other sound recording activities (not elsewhere classified)    |
|                         |   | 0                           |  |
|                         |   | 9252                        | Performing arts venue operation  |
|                         |   | 0                           |  |
|                         |   | 9322                        | Casino operation   |
|                         |   | 0                           |  |
| 911                     | Sporting and recreational activities (lower-risk group) | 93111                       | Horse and dog racing administration and track operation                  |
|                         |   |                             |  |
|                         |   | 9312                        | Sports and physical recreation venues, grounds, and facilities operation |
|                         |   | 0                           |  |
|                         |   | 9313                        | Health and fitness centres and gymnasia operation                        |
|                         |   | 0                           |  |
|                         |   | 9317                        | Sport and physical recreation—community rugby league                     |
|                         |   | 1                           |  |
|                         |   | 9318                        | Sport and physical recreation—softball or baseball                       |
|                         |   | 4                           |  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 9318<br>6                   | Sport and physical recreation—swimming                                      |
|                         |  | 9318<br>7                   | Sport and physical recreation—tennis  |
|                         |  | 9318<br>8                   | Sport and physical recreation—water skiing                                  |
|                         |  | 9319<br>0                   | Sport and physical recreation—community (not elsewhere classified)          |
|                         |  | 9319<br>2                   | Sport and physical recreation—boating or yachting                           |
|                         |  | 9319<br>3                   | Sport and physical recreation—cycling                                       |
|                         |  | 9319<br>5                   | Sport and physical recreation—golf  |
|                         |  | 9330<br>0                   | Amusement parks and centres operation                                       |
|                         |  | 9340<br>0                   | Amusement and other recreation activities (not elsewhere classified)        |
| 913                     | Recreational facilities operation                        | 9231<br>0                   | Zoological and botanic gardens operation                                    |
|                         |  | 9239<br>0                   | Nature reserve and conservation park operation                              |
| 915                     | Sporting and recreational activities (medium-risk group) | 8450<br>0                   | Sports and physical recreation instruction                                  |
|                         |  | 93112                       | Dog racing activities   |
|                         |  | 9317<br>0                   | Sport and physical recreation—community rugby                               |
|                         |  | 9318<br>2                   | Sport and physical recreation—snow skiing                                   |
|                         |  | 9318<br>5                   | Sport and physical recreation—squash or badminton                           |
|                         |  | 9319<br>9                   | Sport and physical recreation—netball                                       |
| 917                     | Equine and sporting activities (medium-high risk group)  | 0152<br>0                   | Horse farming and horse agistment   |
|                         |  | 93113                       | Horse racing activities—harness racing                                      |
|                         |  | 93115                       | Horse racing activities—harness racing—drivers                              |
|                         |  | 9317<br>4                   | Sport and physical recreation—community cricket                             |
|                         |  | 9319<br>4                   | Sport and physical recreation—professional cricket                          |
|                         |  | 9319<br>8                   | Sport and physical recreation—motor racing                                  |
| 919                     | Equine and sporting activities (high-risk group)         | 93110                       | Horse racing activities—thoroughbred and other (not elsewhere classified)   |
|                         |  | 93114                       | Horse racing activities—thoroughbred racing—jockeys                         |
|                         |  | 9317<br>5                   | Sport and physical recreation—professional sport (not elsewhere classified) |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 9318<br>0                   | Sport and physical recreation—professional rugby                                      |
|                         |  | 9318<br>1                   | Sport and physical recreation—professional rugby league                               |
|                         |  | 9319<br>6                   | Sporting and recreational equine activities (not elsewhere classified)                |
|                         |  | 9319<br>7                   | Sport and physical recreation—motor cycling   |
| 921                     | Museums and gambling activities            | 9220<br>0                   | Museum operation  |
|                         |  | 9321<br>0                   | Lottery operation   |
|                         |  | 9329<br>0                   | Gambling activities (not elsewhere classified)  |
| 941                     | Repair and maintenance (low-risk group)    | 5262<br>0                   | Clothing and footwear repair  |
|                         |  | 5269<br>0                   | Repair and maintenance (not elsewhere classified)                                     |
|                         |  | 7833<br>0                   | Electronic (except domestic appliance) and precision equipment repair and maintenance |
| 943                     | Repair and maintenance (medium-risk group) | 2868<br>0                   | Machinery and equipment repair and maintenance (not elsewhere classified)             |
|                         |  | 5261<br>0                   | Domestic appliance repair and maintenance   |
|                         |  | 5322<br>0                   | Automotive electrical services  |
|                         |  | 5323<br>0                   | Automotive body, paint, and interior repair and maintenance                           |
|                         |  | 5329<br>0                   | Automotive repair and maintenance (not elsewhere classified)                          |
| 945                     | Facilities maintenance and management      | 7865<br>0                   | Pest control services (except agricultural and forestry)                              |
|                         |  | 7866<br>0                   | Cleaning services and facilities management (not elsewhere classified)                |
| 951                     | Business and community organisations       | 9610<br>0                   | Religious organisations and services  |
|                         |  | 9621<br>0                   | Business and professional association services  |
|                         |  | 9622<br>0                   | Labour association services   |
|                         |  | 9629<br>0                   | Interest group services (not elsewhere classified)                                    |
| 953                     | Personal and community activities          | 66110                       | Parking services  |
|                         |  | 9524<br>0                   | Funeral, crematorium, and cemetery services   |
|                         |  | 9526<br>0                   | Hairdressing and beauty services  |
|                         |  | 9527<br>0                   | Diet and weight-reduction centre operation  |

**Levy risk groups**

**Classification units**

|     |                            |      |   |
|-----|----------------------------|------|---|
|     |                            | 9529 | Personal services (not elsewhere classified)                            |
|     |                            | 0    |   |
|     |                            | 9530 | Brothel-keeping, massage parlour, and prostitution services             |
|     |                            | 0    |   |
|     |                            | 9629 | Community-based, multi-functional activities (not elsewhere classified) |
|     |                            | 1    |   |
|     |                            | 9700 | Private households employing staff                                      |
|     |                            | 0    |   |
| 955 | Laundries and dry cleaners | 9521 | Laundry and dry-cleaning services                                       |
|     |                            | 0    |   |

**Schedule 3**  
**Levy risk groups for experience period tax year 1 April 2011 to 31**  
**March 2012**

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| <b>Levy risk groups</b>                              | <b>Classification units</b>   |
|--|---|
| 010 Fruit, vegetable, grain, plant and crop growing  | 01110 Nursery production  |
|  | 01111 Turf growing  |
|  | 01120 Floriculture production   |
|  | 01130 Vegetable growing   |
|  | 01140 Grape growing   |
|  | 01150 Apple and pear growing  |
|  | 01160 Stone fruit growing   |
|  | 01170 Kiwifruit growing   |
|  | 01180 Olive growing   |
|  | 01190 Fruit and tree nut growing (not elsewhere classified)               |
|  | 01191 Citrus fruit growing  |
|  | 01192 Berry fruit growing   |
|  | 0121 Grain growing  |
|  | 01690 Crop growing (not elsewhere classified)                             |
|  | 01692 Mushroom growing  |
| 012 Poultry farming                                  | 0141 Poultry farming (meat)   |
|  | 0142 Poultry farming (eggs)   |
| 014 Other livestock farming                          | 0151 Pig farming  |
|  | 0153 Deer farming   |
|  | 01590 Livestock farming (not elsewhere classified)                        |
|  | 01593 Beekeeping  |
| 016 Beef and sheep farming                           | 01220 Grain and sheep or grain and beef cattle farming                    |
|  | 01230 Sheep and beef cattle farming                                       |
|  | 01240 Sheep farming   |
|  | 01250 Beef cattle farming   |
|  | 01300 Dairy cattle farming  |
| 018 Dairy cattle farming                             | 01300 Dairy cattle farming  |
| 021 Agriculture and fishing services and aquaculture | 02190 Agriculture and fishing support services (not elsewhere classified) |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 0302<br>1                   | Forest product and moss gathering and processing                    |
|                         |  | 0421<br>0                   | Offshore aquaculture  |
|                         |  | 0422<br>0                   | Onshore aquaculture   |
| 025                     | Ocean and coastal fishing                                    | 04110                       | Rock lobster and crab fishing or potting                            |
|                         |  | 0412<br>0                   | Prawn fishing   |
|                         |  | 0413<br>0                   | Fish trawling, seining, and netting (including processing on board) |
|                         |  | 0415<br>0                   | Line fishing (including processing on board)                        |
|                         |  | 0419<br>0                   | Fishing (not elsewhere classified)                                  |
| 041                     | Forestry, hunting and trapping                               | 0220<br>0                   | Hunting and trapping  |
|                         |  | 0301<br>0                   | Forestry  |
|                         |  | 0302<br>0                   | Logging   |
|                         |  | 0303<br>0                   | Forestry support services (excluding tree cutting and felling)      |
| 051                     | Shearing   | 0212<br>0                   | Shearing services   |
| 081                     | Exploration and mining                                       | 11010                       | Coal mining   |
|                         |  | 13110                       | Iron ore mining   |
|                         |  | 1314<br>0                   | Gold ore mining   |
|                         |  | 1315<br>0                   | Mineral sand mining   |
|                         |  | 1317<br>0                   | Silver, lead, and zinc ore mining                                   |
|                         |  | 1319<br>0                   | Metal ore mining (not elsewhere classified)                         |
|                         |  | 14110                       | Gravel and sand quarrying   |
|                         |  | 1419<br>0                   | Construction material mining (not elsewhere classified)             |
|                         |  | 1420<br>0                   | Mining and quarrying (not elsewhere classified)                     |
|                         |  | 15110                       | Petroleum and natural gas exploration                               |
|                         |  | 1513<br>0                   | Mineral exploration   |
|                         |  | 1520<br>0                   | Mining support services (not elsewhere classified)                  |
| 110                     | Sugar, confectionery and crisps manufacturing, and packaging | 2171<br>0                   | Sugar manufacturing   |
|                         |  | 2172<br>0                   | Confectionery manufacturing   |

| Levy risk groups |   | Classification units |   |
|------------------|---|----------------------|---|
|                  |   | 2179<br>5            | Potato crisps and corn crisps manufactur-<br>ing                                  |
|                  |   | 7867<br>0            | Packaging services  |
| 112              | Primary produce processing and manufactur-<br>ing     | 21130                | Cured meat and smallgoods manufactur-<br>ing                                      |
|                  |   | 2121<br>0            | Milk and cream processing   |
|                  |   | 2122<br>0            | Ice cream manufacturing   |
|                  |   | 2129<br>0            | Cheese and other dairy product manufactur-<br>ing (not elsewhere classified)      |
| 113              | Bread and baking ingredients manufactur-<br>ing       | 2152<br>0            | Cereal, pasta, and baking-mix manufactur-<br>ing                                  |
|                  |   | 2161<br>0            | Bread manufacturing (factory-based)   |
| 114              | Food and animal feeds manufacturing                   | 2162<br>0            | Cake and pastry manufacturing (factory-<br>based)                                 |
|                  |   | 2163<br>0            | Biscuit manufacturing (factory-based)   |
|                  |   | 2174<br>0            | Prepared animal and bird feed manufactur-<br>ing                                  |
|                  |   | 2179<br>0            | Food product manufacturing (not else-<br>where classified)                        |
| 116              | Fruit, vegetable, and oil processing                  | 2130<br>0            | Fruit and vegetable processing  |
|                  |   | 2140<br>0            | Oil and fat manufacturing   |
| 117              | Seafood, poultry and grain product manu-<br>facturing | 21120                | Poultry processing  |
|                  |   | 2151<br>0            | Grain mill product manufacturing  |
|                  |   | 2173<br>0            | Seafood processing (other than on board<br>vessels)                               |
| 119              | Meat processing                                       | 21110                | Meat processing   |
| 121              | Beverage and tobacco product manufactur-<br>ing       | 2181<br>0            | Soft drink, cordial, and syrup manufactur-<br>ing                                 |
|                  |   | 2182<br>0            | Beer manufacturing  |
|                  |   | 2183<br>0            | Wine and alcoholic beverage manufactur-<br>ing (not elsewhere classified)         |
|                  |   | 2184<br>0            | Spirit manufacturing  |
|                  |   | 2190<br>0            | Cigarette and tobacco product manufactur-<br>ing                                  |
| 131              | Textile and rubber product manufacturing              | 2221<br>0            | Cut and sewn textile product manufactur-<br>ing                                   |
|                  |   | 2229<br>0            | Textile finishing and textile product<br>manufacturing (not elsewhere classified) |
|                  |   | 2239<br>0            | Knitted product manufacturing   |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2242<br>0                   | Clothing manufacturing   |
|                         |  | 2250<br>0                   | Footwear manufacturing   |
|                         |  | 2262<br>0                   | Leather and leather substitute goods manufacturing               |
|                         |  | 2551<br>0                   | Tyre manufacturing   |
|                         |  | 2559<br>0                   | Natural rubber product manufacturing                             |
| 133                     | Textile and textile product manufacturing  | 2212<br>0                   | Synthetic textile manufacturing                                  |
|                         |  | 2214<br>0                   | Natural textile manufacturing                                    |
|                         |  | 2222<br>0                   | Textile floor covering manufacturing                             |
|                         |  | 2223<br>0                   | Rope, cordage, and twine manufacturing                           |
| 135                     | Skin and hide processing                   | 22110                       | Wool scouring  |
|                         |  | 22611                       | Leather tanning, fellmongery, and fur dressing                   |
| 141                     | Wood products manufacturing and dealing    | 2321<br>0                   | Veneer and plywood manufacturing                                 |
|                         |  | 2323<br>0                   | Wooden structural fittings and components manufacturing          |
|                         |  | 2329<br>0                   | Wood product manufacturing (not elsewhere classified)            |
|                         |  | 2919<br>0                   | Prefabricated wooden building manufacturing                      |
|                         |  | 4531<br>0                   | Timber wholesaling   |
|                         |  | 5259<br>2                   | Firewood, coal, and coke retailing                               |
| 143                     | Timber processing                          | 23110                       | Log sawmilling   |
|                         |  | 2312<br>0                   | Wood chipping  |
|                         |  | 2313<br>0                   | Timber resawing and dressing                                     |
| 151                     | Paper and paper product manufacturing      | 2331<br>0                   | Pulp, paper, and paperboard manufacturing                        |
|                         |  | 2333<br>0                   | Corrugated paperboard and paperboard container manufacturing     |
|                         |  | 2334<br>0                   | Paper bag and sack manufacturing                                 |
|                         |  | 24110                       | Paper stationery manufacturing                                   |
| 153                     | Paper product and wood panel manufacturing | 2322<br>0                   | Reconstituted wood product manufacturing                         |
|                         |  | 2339<br>0                   | Converted paper product manufacturing (not elsewhere classified) |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2339<br>1                   | Sanitary paper product manufacturing                                |
| 161                     | Printing and associated services                    | 2412<br>0                   | Printing  |
|                         |   | 2413<br>0                   | Printing support services   |
| 171                     | Petroleum, gas and inorganic chemical products      | 1200<br>0                   | Oil and gas extraction  |
|                         |   | 2510<br>0                   | Petroleum refining and petroleum fuel manufacturing                 |
|                         |   | 2532<br>0                   | Industrial gas manufacturing  |
|                         |   | 2535<br>0                   | Basic inorganic chemical manufacturing                              |
|                         |   | 6501<br>0                   | Pipeline transport  |
| 173                     | Petroleum and chemical products (medium-risk group) | 2520<br>0                   | Petroleum and coal product manufacturing (not elsewhere classified) |
|                         |   | 2531<br>0                   | Fertiliser manufacturing  |
|                         |   | 2533<br>0                   | Synthetic resin and synthetic rubber manufacturing                  |
|                         |   | 2536<br>0                   | Basic polymer manufacturing (not elsewhere classified)              |
| 181                     | Organic chemicals and chemical products             | 2534<br>0                   | Basic organic chemical manufacturing                                |
|                         |   | 2541<br>0                   | Explosives manufacturing  |
|                         |   | 2542<br>0                   | Paint and coatings manufacturing                                    |
|                         |   | 2549<br>0                   | Basic chemical product manufacturing (not elsewhere classified)     |
|                         |   | 2549<br>1                   | Adhesive manufacturing  |
| 183                     | Pharmaceutical and chemical product manufacturing   | 2543<br>0                   | Human pharmaceutical and medicinal product manufacturing            |
|                         |   | 2543<br>1                   | Veterinary pharmaceutical and medicinal product manufacturing       |
|                         |   | 2544<br>0                   | Pesticide manufacturing   |
|                         |   | 2545<br>0                   | Cleaning compound manufacturing                                     |
|                         |   | 2546<br>0                   | Cosmetic and toiletry preparation manufacturing                     |
| 191                     | Plastic products                                    | 2561<br>0                   | Rigid and semi-rigid polymer product manufacturing                  |
|                         |   | 2563<br>0                   | Polymer film and sheet packaging material manufacturing             |
|                         |   | 2565<br>0                   | Polymer foam product manufacturing                                  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2566<br>1                   | Polymer product manufacturing (not elsewhere classified)                 |
| 201                     | Ceramic, glass and non-metallic products       | 2610<br>0                   | Glass and glass product manufacturing                                    |
|                         |  | 2621<br>0                   | Clay brick manufacturing   |
|                         |  | 2631<br>0                   | Cement and lime manufacturing  |
|                         |  | 2632<br>0                   | Plaster and gypsum product manufacturing                                 |
|                         |  | 2635<br>0                   | Concrete product manufacturing   |
|                         |  | 2640<br>0                   | Non-metallic mineral product manufacturing (not elsewhere classified)    |
| 203                     | Mineral products                               | 2629<br>0                   | Ceramic product manufacturing (not elsewhere classified)                 |
|                         |  | 2633<br>0                   | Ready-mixed concrete manufacturing                                       |
| 211                     | Non-ferrous metals and products manufacturing  | 2721<br>0                   | Alumina production   |
|                         |  | 2722<br>0                   | Aluminium smelting   |
|                         |  | 2723<br>0                   | Copper, silver, lead, and zinc smelting and refining                     |
|                         |  | 2729<br>0                   | Basic non-ferrous metal manufacturing (not elsewhere classified)         |
|                         |  | 2732<br>0                   | Basic non-ferrous metal product manufacturing (not elsewhere classified) |
|                         |  | 2733<br>0                   | Non-ferrous metal casting and forging                                    |
|                         |  | 2763<br>0                   | Nut, bolt, screw, and rivet manufacturing                                |
| 213                     | Iron and steel manufacturing                   | 27110                       | Iron smelting and steel manufacturing                                    |
|                         |  | 2712<br>0                   | Iron and steel casting   |
|                         |  | 2712<br>1                   | Iron and steel forging   |
|                         |  | 2713<br>0                   | Steel pipe and tube manufacturing  |
| 220                     | Metal product manufacturing and trade training | 2751<br>0                   | Metal container manufacturing (not elsewhere classified)                 |
|                         |  | 2762<br>0                   | Spring and wire product manufacturing                                    |
|                         |  | 8433<br>0                   | Modern Apprenticeship Co-ordinators employing apprentices                |
| 222                     | Aluminium and metal products                   | 2731<br>0                   | Aluminium rolling, drawing, and extruding                                |
|                         |  | 2742<br>0                   | Architectural aluminium product manufacturing                            |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 4522<br>0                   | Metal and mineral wholesaling   |
| 224                     | Sheet metal products  | 2743<br>0                   | Metal roof and guttering manufacturing (except aluminium)   |
|                         |   | 2759<br>0                   | Sheet metal product manufacturing (except metal structural and container products)                |
| 226                     | Metal products (medium-risk group)                              | 2764<br>0                   | Surface coating and finishing   |
|                         |   | 2769<br>0                   | Fabricated metal product manufacturing (not elsewhere classified)                                 |
|                         |   | 2769<br>2                   | Boiler, tank, and other heavy-gauge metal container manufacturing                                 |
|                         |   | 29110                       | Prefabricated metal building manufacturing  |
| 228                     | Structural metal industries                                     | 2741<br>0                   | Structural steel fabricating  |
|                         |   | 2749<br>0                   | Structural metal product manufacturing (not elsewhere classified)                                 |
| 231                     | Aviation, electronic and electrical manufacturing               | 2824<br>0                   | Aircraft manufacturing and repair services  |
|                         |   | 2849<br>0                   | Electronic equipment manufacturing (not elsewhere classified)                                     |
|                         |   | 2851<br>0                   | Domestic appliance manufacturing (not elsewhere classified)                                       |
|                         |   | 28511                       | Whiteware appliance manufacturing   |
|                         |   | 2852<br>0                   | Electric cable and wire manufacturing   |
|                         |   | 2854<br>0                   | Electric lighting equipment manufacturing   |
|                         |   | 2859<br>0                   | Electrical equipment manufacturing (not elsewhere classified)                                     |
| 233                     | Automotive and transport manufacturing                          | 28110                       | Motor vehicle manufacturing   |
|                         |   | 2813<br>0                   | Automotive electrical components manufacturing  |
|                         |   | 2819<br>0                   | Motor vehicle parts manufacturing (not elsewhere classified)                                      |
|                         |   | 2829<br>0                   | Transport equipment manufacturing (not elsewhere classified)                                      |
| 235                     | Shipbuilding  | 2821<br>0                   | Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)                 |
| 237                     | Boatbuilding  | 2822<br>0                   | Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)                  |
| 241                     | Machinery and equipment manufacturing (lower-medium risk group) | 2863<br>0                   | Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) |
|                         |   | 2864<br>0                   | Machine tool and parts manufacturing  |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |  |
|-------------------------|---|-----------------------------|--|
|                         |   | 2865<br>0                   | Lifting and material-handling equipment manufacturing  |
|                         |   | 2866<br>0                   | Pump and compressor manufacturing  |
|                         |   | 2867<br>0                   | Fixed space heating, cooling, and ventilation equipment manufacturing                              |
|                         |   | 2922<br>0                   | Metal furniture manufacturing  |
| 243                     | Machinery and equipment manufacturing (medium-risk group) | 2812<br>0                   | Motor vehicle body and trailer manufacturing   |
|                         |   | 2823<br>0                   | Railway rolling stock manufacturing and repair services  |
|                         |   | 2861<br>0                   | Agricultural machinery and equipment manufacturing   |
|                         |   | 2862<br>0                   | Mining and construction machinery manufacturing  |
|                         |   | 2869<br>0                   | Machinery and equipment manufacturing (not elsewhere classified)                                   |
|                         |   | 7862<br>1                   | Labour supply services (on-hired staff—non-office work—including up to 30% office work)            |
| 251                     | Manufacturing (low-risk group)                            | 2430<br>0                   | Reproduction of recorded media   |
|                         |   | 2831<br>0                   | Photographic, optical, and ophthalmic equipment manufacturing                                      |
|                         |   | 2832<br>0                   | Medical and surgical equipment and prosthetics manufacturing                                       |
|                         |   | 2839<br>0                   | Professional and scientific equipment manufacturing (not elsewhere classified)                     |
|                         |   | 2841<br>0                   | Computer and electronic office equipment manufacturing   |
|                         |   | 2842<br>0                   | Communications equipment manufacturing   |
|                         |   | 2941<br>0                   | Jewellery and silverware manufacturing   |
| 253                     | Furniture and other manufacturing                         | 2921<br>0                   | Wooden furniture and upholstered seat manufacturing  |
|                         |   | 2923<br>0                   | Mattress manufacturing   |
|                         |   | 2929<br>0                   | Furniture manufacturing (not elsewhere classified)   |
|                         |   | 2942<br>0                   | Toy, sporting, and recreational product manufacturing  |
|                         |   | 2949<br>0                   | Manufacturing (not elsewhere classified)   |
| 261                     | Electricity generation and supply                         | 3610<br>2                   | On-selling electricity and electricity market operation  |
|                         |   | 3610<br>3                   | Energy and services utilities operation (excluding construction, maintenance, and plant operation) |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 36110                       | Fossil fuel electricity generation  |
|                         |   | 36120                       | Hydroelectricity generation   |
|                         |   | 36130                       | Electricity generation (not elsewhere classified)                           |
| 271                     | Non electricity utilities and network infrastructure  | 36101                       | Electricity line-system operation   |
|                         |   | 36200                       | Gas supply  |
|                         |   | 37010                       | Water supply  |
|                         |   | 37020                       | Sewerage and drainage services  |
|                         |   | 41221                       | Utility network construction and maintenance services                       |
| 291                     | Waste services  | 96340                       | Waste treatment and disposal services                                       |
|                         |   | 96350                       | Solid waste collection services   |
|                         |   | 96370                       | Waste remediation and materials recovery services                           |
|                         |   | 96380                       | Waste collection services (not elsewhere classified)                        |
| 301                     | Other building construction                           | 41120                       | Residential building construction (not elsewhere classified)                |
|                         |   | 41130                       | Non-residential building construction                                       |
| 303                     | House construction                                    | 41110                       | House construction  |
| 311                     | Road and bridge construction                          | 41210                       | Road and bridge construction  |
| 313                     | Heavy and civil engineering construction              | 41220                       | Heavy and civil engineering construction (not elsewhere classified)         |
| 315                     | Land development services                             | 41222                       | Land development and subdivision  |
|                         |   | 42100                       | Site preparation services   |
| 320                     | Agricultural, plumbing and homeware goods wholesaling | 45190                       | Agricultural product wholesaling (not elsewhere classified)                 |
|                         |   | 45391                       | Plumbing goods wholesaling  |
|                         |   | 47320                       | Furniture and floor coverings wholesaling                                   |
|                         |   | 47390                       | Kitchenware and diningware wholesaling                                      |
| 321                     | Electrical services                                   | 42320                       | Electrical services (including telecommunication services within buildings) |
| 322                     | Heating, ventilation and alarm services               | 42330                       | Air conditioning and heating services                                       |
|                         |   | 42341                       | Fire and security alarm installation services                               |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |      |   |
|-------------------------|---|-----------------------------|---|------|---|
| 323                     | Plumbing and building completion services     | 4231                        | Plumbing services   |      |   |
|                         |   | 0                           |   |      |   |
| 324                     | Painting and decorating services              | 4259                        | Building completion services—all trades subcontracted                   |      |   |
|                         |   | 2                           |   |      |   |
| 326                     | Construction and building trade services      | 4244                        | Painting and decorating services  |      |   |
|                         |   | 0                           |   |      |   |
| 326                     | Construction and building trade services      | 4210                        | Hire of construction machinery and cranes with operator                 |      |   |
|                         |   | 1                           |   |      |   |
|                         |   | 4221                        | Concreting services   |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 4234                        | Building installation services (not elsewhere classified)               |      |   |
|                         |   | 2                           |   |      |   |
|                         |   | 4241                        | Plastering and ceiling services   |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 4242                        | Carpentry services  |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 4243                        | Tiling and carpeting services   |      |   |
| 0                       |   |                             |   |      |   |
| 326                     | Construction and building trade services      | 4245                        | Glazing services  |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 4251                        | Landscape construction services   |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 4259                        | Construction services (not elsewhere classified)                        |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 9525                        | Gardening and turf management services                                  |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 328                         | Structural trade services   | 4222 | Bricklaying services  |
|                         |   |                             |   | 0    |   |
|                         |   |                             |   | 4223 | Roofing services  |
| 0                       |   |                             |   |      |   |
| 328                     | Structural trade services                     | 4224                        | Structural steel erection services                                      |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 331                         | Petroleum product and specialty wholesaling                             | 4521 | Petroleum product wholesaling (including product ownership to retail point-of-sale) |
|                         |   |                             |   | 0    |   |
| 4612                    | Professional and scientific goods wholesaling |                             |   |      |   |
| 0                       |   |                             |   |      |   |
| 4613                    | Computer and computer peripherals wholesaling |                             |   |      |   |
| 0                       |   |                             |   |      |   |
| 331                     | Petroleum product and specialty wholesaling   | 4616                        | Telecommunication goods wholesaling                                     |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 4792                        | Jewellery and watch wholesaling   |      |   |
|                         |   | 0                           |   |      |   |
|                         |   | 4793                        | Toy and sporting goods wholesaling                                      |      |   |
| 0                       |   |                             |   |      |   |
| 331                     | Petroleum product and specialty wholesaling   | 4799                        | Wholesaling—commission-based or excluding storage and handling of goods |      |   |
|                         |   | 1                           |   |      |   |
|                         |   | 333                         | Grocery and produce wholesaling   | 4512 | Cereal grain wholesaling  |
| 0                       |   |                             |   |      |   |

| Levy risk groups |   | Classification units |   |
|------------------|---|----------------------|---|
|                  |   | 4715<br>0            | Fruit and vegetable wholesaling   |
|                  |   | 4719<br>0            | Grocery wholesaling (not elsewhere classified)                            |
|                  |   | 4719<br>1            | Grocery wholesaling—multiple product ranges                               |
| 341              | Electrical and electronic goods wholesaling     | 4615<br>0            | Electrical and electronic goods wholesaling (not elsewhere classified)    |
| 343              | Specialised machinery and equipment wholesaling | 4619<br>0            | Food and other specialised industrial machinery and equipment wholesaling |
| 345              | Hardware goods wholesaling                      | 4539<br>0            | Hardware goods wholesaling (not elsewhere classified)                     |
| 351              | Vehicle and machinery wholesaling               | 46110                | Agricultural and construction machinery wholesaling                       |
|                  |   | 4622<br>0            | Commercial vehicle wholesaling  |
| 361              | Fish, meats and dairy produce wholesaling       | 47110                | Meat, poultry, and smallgoods wholesaling                                 |
|                  |   | 4713<br>0            | Dairy produce wholesaling   |
|                  |   | 4714<br>0            | Fish and seafood wholesaling  |
| 371              | Wholesale trade (low-risk group)                | 45111                | Wool wholesaling  |
|                  |   | 4523<br>0            | Industrial and agricultural chemical product wholesaling                  |
|                  |   | 4621<br>0            | Car wholesaling   |
|                  |   | 4717<br>0            | Liquor and tobacco product wholesaling                                    |
|                  |   | 4721<br>0            | Textile product wholesaling   |
|                  |   | 4722<br>0            | Clothing and footwear wholesaling   |
|                  |   | 4794<br>0            | Book and magazine wholesaling   |
|                  |   | 4795<br>0            | Paper product wholesaling   |
|                  |   | 4796<br>0            | Pharmaceutical and toiletry goods wholesaling                             |
| 373              | Other wholesaling and support services          | 4799<br>0            | Wholesaling (not elsewhere classified)                                    |
| 391              | Car retailing                                   | 53110                | Car retailing (including associated vehicle servicing)                    |
| 393              | Motor trade wholesaling and retailing           | 4622<br>1            | Trailer and motor vehicle wholesaling (not elsewhere classified)          |
|                  |   | 4623<br>0            | Motor vehicle new-part wholesaling  |
|                  |   | 5245<br>0            | Marine equipment retailing  |

| <b>Levy risk groups</b> |                                     | <b>Classification units</b> |   |
|-------------------------|-------------------------------------|-----------------------------|---|
|                         |                                     | 5312<br>0                   | Motor cycle retailing (including associated vehicle servicing)    |
|                         |                                     | 5313<br>0                   | Trailer and motor vehicle retailing (not elsewhere classified)    |
|                         |                                     | 5314<br>0                   | Motor vehicle parts retailing                                     |
|                         |                                     | 5321<br>0                   | Petroleum fuel retailing (including associated vehicle servicing) |
| 395                     | Motor trade services                | 4624<br>0                   | Motor vehicle dismantling and used-part wholesaling               |
|                         |                                     | 5324<br>0                   | Tyre retailing  |
| 411                     | Food retailing                      | 2164<br>0                   | Bakery product manufacturing (non-factory based)                  |
|                         |                                     | 51100                       | Supermarket and grocery stores                                    |
|                         |                                     | 5121<br>0                   | Fresh meat, fish, and poultry retailing                           |
|                         |                                     | 5122<br>0                   | Fruit and vegetable retailing                                     |
|                         |                                     | 5123<br>0                   | Liquor retailing  |
|                         |                                     | 5129<br>0                   | Specialised food retailing (not elsewhere classified)             |
| 420                     | Pharmacies and associated retailing | 5251<br>0                   | Pharmaceutical, cosmetic, and toiletry goods retailing            |
|                         |                                     | 9522<br>0                   | Photographic film processing                                      |
| 422                     | Clothing and footwear retailing     | 5221<br>0                   | Clothing retailing  |
|                         |                                     | 5222<br>0                   | Footwear retailing  |
| 424                     | Retail trade (low-risk group)       | 5235<br>0                   | Entertainment media retailing                                     |
|                         |                                     | 5241<br>0                   | Sport and camping equipment retailing                             |
|                         |                                     | 5243<br>0                   | Newspaper and book retailing                                      |
|                         |                                     | 5246<br>0                   | Stationery goods retailing  |
|                         |                                     | 5254<br>0                   | Flower retailing  |
|                         |                                     | 5255<br>0                   | Watch and jewellery retailing                                     |
|                         |                                     | 5256<br>0                   | Personal accessories retailing (not elsewhere classified)         |
|                         |                                     | 5259<br>1                   | Craft and gift retailing (not elsewhere classified)               |
|                         |                                     | 71111                       | Retail postal services  |
|                         |                                     | 95110                       | Video and other electronic media rental and hiring                |

| <b>Levy risk groups</b> |                                      | <b>Classification units</b> |  |
|-------------------------|--------------------------------------|-----------------------------|--|
| 426                     | Retail trade (low–medium-risk group) | 5210                        | Department stores  |
|                         |                                      | 0                           |  |
|                         |                                      | 5233                        | Houseware retailing  |
|                         |                                      | 1                           |  |
|                         |                                      | 5234                        | Electrical, electronic, and gas appliance retailing                  |
|                         |                                      | 0                           |  |
|                         |                                      | 5234                        | Computer and computer peripherals retailing                          |
|                         |                                      | 1                           |  |
|                         |                                      | 5234                        | Electrical and electronic goods retailing (not elsewhere classified) |
|                         |                                      | 2                           |  |
| 428                     | Store and non-store retailing        | 5242                        | Toy and game retailing   |
|                         |                                      | 0                           |  |
|                         |                                      | 5259                        | Store-based retailing (not elsewhere classified)                     |
|                         |                                      | 0                           |  |
|                         |                                      | 5259                        | Non-store retailing  |
|                         |                                      | 5                           |  |
|                         |                                      | 5259                        | Retail commission-based buying or selling (or both)                  |
|                         |                                      | 7                           |  |
|                         |                                      | 5223                        | Manchester and textile goods retailing (not elsewhere classified)    |
|                         |                                      | 0                           |  |
| 441                     | Hospitality services                 | 5231                        | Furniture retailing  |
|                         |                                      | 0                           |  |
|                         |                                      | 5232                        | Floor covering retailing   |
|                         |                                      | 0                           |  |
|                         |                                      | 5233                        | Hardware and building supplies retailing                             |
|                         |                                      | 0                           |  |
|                         |                                      | 5252                        | Antique and used goods retailing                                     |
|                         |                                      | 0                           |  |
|                         |                                      | 5253                        | Garden supplies retailing  |
|                         |                                      | 0                           |  |
| 451                     | Catering and meal services           | 5710                        | Accommodation  |
|                         |                                      | 0                           |  |
|                         |                                      | 5720                        | Pubs, taverns, and bars  |
| 0                       |                                      |                             |  |
| 451                     | Catering and meal services           | 5740                        | Clubs (hospitality)  |
|                         |                                      | 0                           |  |
|                         |                                      | 5125                        | Takeaway food services   |
| 0                       |                                      |                             |  |
| 451                     | Catering and meal services           | 5127                        | Catering services  |
|                         |                                      | 0                           |  |
|                         |                                      | 5730                        | Cafes and restaurants  |
| 0                       |                                      |                             |  |
| 461                     | Road passenger and rail transport    | 6121                        | Interurban and rural bus transport                                   |
|                         |                                      | 0                           |  |
|                         |                                      | 6122                        | Urban bus transport  |
|                         |                                      | 0                           |  |
|                         |                                      | 6123                        | Taxi and road transport (not elsewhere classified)                   |
| 0                       |                                      |                             |  |
| 461                     | Road passenger and rail transport    | 6200                        | Rail freight transport   |
|                         |                                      | 0                           |  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 6210<br>0                   | Rail passenger transport  |
| 463                     | Road freight transport                       | 61100                       | Road freight transport  |
| 491                     | Air transport and support services           | 6401<br>0                   | Air transport under Civil Aviation Rules Part 121, 125, or 129  |
|                         |  | 6630<br>0                   | Airport operations and air transport support services (not elsewhere classified)                                    |
| 493                     | Air operations (higher-risk group)           | 0213<br>0                   | Air operations under Civil Aviation Rules Part 137  |
|                         |  | 6404<br>0                   | Air operations under Civil Aviation Rules Part 133 or 135   |
|                         |  | 6405<br>0                   | Air operations under Civil Aviation Rules Part 101, 103, 104, 105, or 106   |
| 501                     | Water and scenic transport                   | 6301<br>0                   | Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)                |
|                         |  | 6302<br>0                   | Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) |
|                         |  | 6303<br>0                   | Inland water transport (except passenger-only)  |
|                         |  | 6303<br>1                   | Water passenger transport (river, lake, or harbour)   |
|                         |  | 6623<br>0                   | Port and water transport terminal and marina operations   |
|                         |  | 6629<br>0                   | Water transport support services (not elsewhere classified)   |
|                         |  | 6650<br>0                   | Scenic and sightseeing transport (excluding aviation)   |
| 511                     | Postal and courier services                  | 71110                       | Postal services   |
|                         |  | 71120                       | Courier pick-up and delivery services   |
| 521                     | Travel, customs and shipping agency services | 6641<br>0                   | Travel agency and tour arrangement services   |
|                         |  | 6644<br>0                   | Customs and shipping agency services (excluding handling of goods)  |
| 523                     | Other transport and transport services       | 6509<br>0                   | Transport (not elsewhere classified)  |
|                         |  | 6619<br>0                   | Transport support services (not elsewhere classified)   |
|                         |  | 6642<br>0                   | Freight forwarding services   |
| 525                     | Stevedoring                                  | 6621<br>0                   | Stevedoring services  |
| 531                     | Warehousing and storage                      | 6701<br>0                   | Grain storage services  |
|                         |  | 6709<br>0                   | Warehousing and storage services (not elsewhere classified)   |
| 541                     | Publishing                                   | 24211                       | Newspaper publishing  |
|                         |  | 2422<br>1                   | Magazine and other periodical publishing  |

| <b>Levy risk groups</b>                          | <b>Classification units</b>  |
|--|--|
|  | 2423 Book publishing<br>0  |
|  | 2423 Publishing (not elsewhere classified) (ex-<br>1 cept software, music, and Internet) |
|  | 2423 Internet publishing and broadcasting<br>2   |
|  | 2423 Directory and mailing-list publishing<br>3  |
|  | 2423 Music publishing<br>4   |
|  | 2423 Software publishing<br>5  |
| 581 Communications and information serv-<br>ices | 7120 Wired telecommunications network oper-<br>0 ation                                   |
|  | 7121 Wireless telecommunications network<br>0 operation (not elsewhere classified)       |
|  | 7123 Telecommunications services (not else-<br>0 where classified)                       |
|  | 7124 Internet service providers and web search<br>0 portals                              |
|  | 7831 Data processing and web-hosting services<br>0                                       |
|  | 7832 Electronic information storage services<br>0  |
|  | 92110 Information services (not elsewhere clas-<br>sified)                               |
| 621 Finance, insurance and statistical services  | 7310 Central banking<br>0  |
|  | 7321 Banking<br>0  |
|  | 7322 Building society operation<br>0   |
|  | 7323 Credit union operation<br>0   |
|  | 7329 Depository financial intermediation (not<br>0 elsewhere classified)                 |
|  | 7330 Non-depository financing<br>0   |
|  | 7340 Financial asset investing<br>0  |
|  | 74110 Life insurance   |
|  | 7412 Superannuation funds<br>0   |
|  | 7421 Health insurance<br>0   |
|  | 7422 General insurance<br>0  |
|  | 75110 Financial asset broking services   |
|  | 7519 Auxiliary finance and investment serv-<br>0 ices (not elsewhere classified)         |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 7520<br>0                   | Auxiliary insurance services  |
|                         |   | 7853<br>0                   | Market research and statistical services  |
| 641                     | Financial and rental services           | 7730<br>1                   | Holder investor farms and livestock   |
|                         |   | 7741<br>0                   | Passenger car and minibus rental and hiring   |
|                         |   | 9519<br>0                   | Goods and equipment rental and hiring (not elsewhere classified)                                  |
| 661                     | Transport and machinery rental services | 7742<br>0                   | Motor vehicle and transport equipment rental and hiring (not elsewhere classified)                |
|                         |   | 7743<br>0                   | Heavy machinery and scaffolding rental and hiring   |
| 671                     | Real estate services                    | 7720<br>0                   | Real estate services  |
|                         |   | 7730<br>0                   | Non-financial assets leasing and investment   |
| 673                     | Property development and operation      | 77110                       | Residential property operators and developers (excluding construction)                            |
|                         |   | 7712<br>0                   | Non-residential property operators and developers (excluding construction)                        |
| 691                     | Advertising and photographic services   | 7851<br>0                   | Advertising services  |
|                         |   | 9523<br>0                   | Professional photographic services  |
| 693                     | Design and engineering services         | 7821<br>0                   | Architectural services  |
|                         |   | 7822<br>0                   | Surveying and mapping services  |
|                         |   | 7823<br>0                   | Engineering design and engineering consulting services  |
|                         |   | 7852<br>0                   | Specialised design services (not elsewhere classified)  |
|                         |   | 91111                       | Post-production services and other motion picture and video activities (not elsewhere classified) |
| 695                     | Scientific research services            | 7810<br>0                   | Scientific research services  |
| 697                     | Scientific and veterinary services      | 7829<br>0                   | Scientific testing and analysis services  |
|                         |   | 7829<br>1                   | Professional, scientific, and technical services (not elsewhere classified)                       |
|                         |   | 8640<br>0                   | Veterinary services   |
| 701                     | Computer services                       | 7834<br>0                   | Computer systems design and related services  |
| 720                     | Legal services                          | 7841<br>0                   | Legal services  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 721                     | Accounting services                                    | 7842<br>0                   | Accounting services   |
| 723                     | Management and consulting services                     | 7855<br>0                   | Management advice and related consulting services   |
|                         |  | 7856<br>0                   | Corporate head office management services   |
| 724                     | Business support services                              | 6123<br>1                   | Taxi and other vehicle scheduling operations  |
|                         |  | 7861<br>0                   | Employment placement and recruitment services (no on-hired staff)                               |
|                         |  | 7862<br>0                   | Labour supply services (on-hired staff—office workers only)                                     |
|                         |  | 7863<br>0                   | Document preparation services   |
|                         |  | 7869<br>1                   | Credit reporting and debt collection services   |
|                         |  | 7869<br>2                   | Call centre operation   |
|                         |  | 8470<br>0                   | Educational support services  |
| 726                     | Administrative services                                | 7854<br>0                   | Office administrative services  |
|                         |  | 7869<br>3                   | Administrative services (not elsewhere classified)  |
| 728                     | Labour supply services (medium-risk group)             | 7862<br>2                   | Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work) |
| 751                     | Government administration                              | 81110                       | Central government administration (not elsewhere classified)                                    |
|                         |  | 8130<br>0                   | Foreign government representation   |
| 753                     | Local government, public order and regulatory services | 81130                       | Local government administration (not elsewhere classified)                                      |
|                         |  | 9636<br>0                   | Public order and safety services (not elsewhere classified)                                     |
|                         |  | 9640<br>0                   | Regulatory services (licensing and inspection) (not elsewhere classified)                       |
| 755                     | Justice  | 8120<br>0                   | Justice   |
|                         |  | 8729<br>2                   | Parole or probationary services   |
| 761                     | Defence  | 8200<br>0                   | Defence   |
| 771                     | Police services  | 9631<br>0                   | Police services   |
| 773                     | Inspection, investigation and security services        | 21111                       | Meat and food inspection services   |
|                         |  | 7864<br>0                   | Investigation and security services   |

| <b>Levy risk groups</b> |                                    | <b>Classification units</b> |   |
|-------------------------|------------------------------------|-----------------------------|---|
| 775                     | Corrective services                | 9632<br>0                   | Correctional and detention services   |
| 777                     | Fire and emergency services        | 9633<br>0                   | Fire protection and other emergency services (except police and ambulance services) |
| 801                     | Primary and secondary education    | 8421<br>0                   | Primary education   |
|                         |                                    | 8422<br>0                   | Secondary education   |
|                         |                                    | 8423<br>0                   | Combined primary and secondary education  |
|                         |                                    | 8424<br>0                   | Special-school education  |
| 811                     | Tertiary education                 | 8431<br>0                   | Higher education (undergraduate and postgraduate courses)                           |
|                         |                                    | 8432<br>0                   | Technical and vocational education and training                                     |
| 821                     | Community and arts education       | 8440<br>0                   | Adult, community, and other education (not elsewhere classified)                    |
|                         |                                    | 8460<br>0                   | Arts education  |
| 841                     | Hospital and midwifery services    | 86110                       | Hospitals (except psychiatric hospitals)  |
|                         |                                    | 8612<br>0                   | Psychiatric hospitals and psychiatric services (not elsewhere classified)           |
|                         |                                    | 8613<br>2                   | Midwifery services  |
| 851                     | Medical and optical services       | 8621<br>0                   | General practice medical services   |
|                         |                                    | 8622<br>0                   | Specialist medical services   |
|                         |                                    | 8632<br>0                   | Optometry and optical dispensing  |
| 853                     | Dental services                    | 8623<br>0                   | Dental services   |
| 855                     | Health and community services      | 8631<br>0                   | Pathology and diagnostic imaging services   |
|                         |                                    | 8634<br>0                   | Community health centre operation   |
|                         |                                    | 8635<br>0                   | Physiotherapy services  |
|                         |                                    | 8636<br>0                   | Chiropractic and osteopathic services   |
|                         |                                    | 8639<br>0                   | Allied health services (not elsewhere classified)                                   |
|                         |                                    | 8639<br>1                   | Health care services (not elsewhere classified)                                     |
|                         |                                    | 8722<br>2                   | Residential refuge operation  |
| 861                     | Preschool education and child care | 8410<br>0                   | Preschool education   |

| Levy risk groups |   | Classification units |  |
|------------------|---|----------------------|--|
|                  |   | 8710                 | Child care services  |
|                  |   | 0                    |  |
| 863              | Medical and social support services                     | 8613                 | Labour supply services (nursing, medical, and dental)                    |
|                  |   | 1                    |  |
|                  |   | 8729                 | Social assistance services (not elsewhere classified)                    |
|                  |   | 0                    |  |
| 865              | Aged and residential care and ambulance services        | 8613                 | Aged care residential services   |
|                  |   | 0                    |  |
|                  |   | 8633                 | Ambulance services   |
|                  |   | 0                    |  |
|                  |   | 8721                 | Retirement village operation (without rest home or hospital facilities)  |
|                  |   | 0                    |  |
|                  |   | 87211                | Retirement village operation (with rest home or hospital facilities)     |
|                  |   |                      |  |
|                  |   | 8722                 | Residential care services (not elsewhere classified)                     |
|                  |   | 0                    |  |
| 901              | Entertainment broadcasting and distribution             | 91120                | Motion picture and video distribution                                    |
|                  |   |                      |  |
|                  |   | 9121                 | Radio broadcasting   |
|                  |   | 0                    |  |
|                  |   | 9122                 | Free-to-air television broadcasting                                      |
|                  |   | 0                    |  |
|                  |   | 9123                 | Cable and other subscription programming                                 |
|                  |   | 0                    |  |
|                  |   | 9210                 | Libraries and archives   |
|                  |   | 0                    |  |
| 903              | Entertainment and performing arts                       | 91110                | Motion picture and video production                                      |
|                  |   | 91130                | Motion picture exhibition  |
|                  |   | 9241                 | Performing arts operation  |
|                  |   | 0                    |  |
|                  |   | 9242                 | Creative artists, musicians, writers, and performers                     |
|                  |   | 0                    |  |
|                  |   | 9251                 | Music and other sound recording activities (not elsewhere classified)    |
|                  |   | 0                    |  |
|                  |   | 9252                 | Performing arts venue operation  |
|                  |   | 0                    |  |
|                  |   | 9322                 | Casino operation   |
|                  |   | 0                    |  |
| 911              | Sporting and recreational activities (lower-risk group) | 93111                | Horse and dog racing administration and track operation                  |
|                  |   | 9312                 | Sports and physical recreation venues, grounds, and facilities operation |
|                  |   | 0                    |  |
|                  |   | 9313                 | Health and fitness centres and gymnasia operation                        |
|                  |   | 0                    |  |
|                  |   | 9317                 | Sport and physical recreation—community rugby league                     |
|                  |   | 1                    |  |
|                  |   | 9318                 | Sport and physical recreation—softball or baseball                       |
|                  |   | 4                    |  |
|                  |   | 9318                 | Sport and physical recreation—swimming                                   |
|                  |   | 6                    |  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 9318<br>7                   | Sport and physical recreation—tennis  |
|                         |  | 9318<br>8                   | Sport and physical recreation—water skiing                                  |
|                         |  | 9319<br>0                   | Sport and physical recreation—community (not elsewhere classified)          |
|                         |  | 9319<br>2                   | Sport and physical recreation—boating or yachting                           |
|                         |  | 9319<br>3                   | Sport and physical recreation—cycling                                       |
|                         |  | 9319<br>5                   | Sport and physical recreation—golf  |
|                         |  | 9330<br>0                   | Amusement parks and centres operation                                       |
|                         |  | 9340<br>0                   | Amusement and other recreation activities (not elsewhere classified)        |
| 913                     | Recreational facilities operation                        | 9231<br>0                   | Zoological and botanic gardens operation                                    |
|                         |  | 9239<br>0                   | Nature reserve and conservation park operation                              |
| 915                     | Sporting and recreational activities (medium-risk group) | 8450<br>0                   | Sports and physical recreation instruction                                  |
|                         |  | 93112                       | Dog racing activities   |
|                         |  | 9317<br>0                   | Sport and physical recreation—community rugby                               |
|                         |  | 9318<br>2                   | Sport and physical recreation—snow skiing                                   |
|                         |  | 9318<br>5                   | Sport and physical recreation—squash or badminton                           |
|                         |  | 9319<br>9                   | Sport and physical recreation—netball                                       |
| 917                     | Equine and sporting activities (medium-high risk group)  | 0152<br>0                   | Horse farming and horse agistment   |
|                         |  | 93113                       | Horse racing activities—harness racing                                      |
|                         |  | 93115                       | Horse racing activities—harness racing—drivers                              |
|                         |  | 9317<br>4                   | Sport and physical recreation—community cricket                             |
|                         |  | 9319<br>4                   | Sport and physical recreation—professional cricket                          |
|                         |  | 9319<br>8                   | Sport and physical recreation—motor racing                                  |
| 919                     | Equine and sporting activities (high-risk group)         | 93110                       | Horse racing activities—thoroughbred and other (not elsewhere classified)   |
|                         |  | 93114                       | Horse racing activities—thoroughbred racing—jockeys                         |
|                         |  | 9317<br>5                   | Sport and physical recreation—professional sport (not elsewhere classified) |
|                         |  | 9318<br>0                   | Sport and physical recreation—professional rugby                            |

| Levy risk groups |  | Classification units |   |
|------------------|--|----------------------|---|
|                  |  | 9318<br>1            | Sport and physical recreation—professional rugby league                               |
|                  |  | 9319<br>6            | Sporting and recreational equine activities (not elsewhere classified)                |
|                  |  | 9319<br>7            | Sport and physical recreation—motor cycling   |
| 921              | Museums and gambling activities            | 9220<br>0            | Museum operation  |
|                  |  | 9321<br>0            | Lottery operation   |
|                  |  | 9329<br>0            | Gambling activities (not elsewhere classified)  |
| 941              | Repair and maintenance (low-risk group)    | 5262<br>0            | Clothing and footwear repair  |
|                  |  | 5269<br>0            | Repair and maintenance (not elsewhere classified)                                     |
|                  |  | 7833<br>0            | Electronic (except domestic appliance) and precision equipment repair and maintenance |
| 943              | Repair and maintenance (medium-risk group) | 2868<br>0            | Machinery and equipment repair and maintenance (not elsewhere classified)             |
|                  |  | 5261<br>0            | Domestic appliance repair and maintenance   |
|                  |  | 5322<br>0            | Automotive electrical services  |
|                  |  | 5323<br>0            | Automotive body, paint, and interior repair and maintenance                           |
|                  |  | 5329<br>0            | Automotive repair and maintenance (not elsewhere classified)                          |
| 945              | Facilities maintenance and management      | 7865<br>0            | Pest control services (except agricultural and forestry)                              |
|                  |  | 7866<br>0            | Cleaning services and facilities management (not elsewhere classified)                |
| 951              | Business and community organisations       | 9610<br>0            | Religious organisations and services  |
|                  |  | 9621<br>0            | Business and professional association services  |
|                  |  | 9622<br>0            | Labour association services   |
|                  |  | 9629<br>0            | Interest group services (not elsewhere classified)                                    |
| 953              | Personal and community activities          | 66110                | Parking services  |
|                  |  | 9524<br>0            | Funeral, crematorium, and cemetery services   |
|                  |  | 9526<br>0            | Hairdressing and beauty services  |
|                  |  | 9527<br>0            | Diet and weight-reduction centre operation  |
|                  |  | 9529<br>0            | Personal services (not elsewhere classified)  |

**Levy risk groups**

**Classification units**

|     |                            |      |   |
|-----|----------------------------|------|---|
|     |                            | 9530 | Brothel-keeping, massage parlour, and prostitution services             |
|     |                            | 0    |   |
|     |                            | 9629 | Community-based, multi-functional activities (not elsewhere classified) |
|     |                            | 1    |   |
|     |                            | 9700 | Private households employing staff                                      |
|     |                            | 0    |   |
| 955 | Laundries and dry cleaners | 9521 | Laundry and dry-cleaning services                                       |
|     |                            | 0    |   |

**Schedule 4**  
**Levy risk groups for experience period tax year 1 April 2010 to 31**  
**March 2011**

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| <b>Levy risk groups</b>                              | <b>Classification units</b>  |
|--|--|
| 010 Fruit, vegetable, grain, plant and crop growing  | 01110 Nursery production   |
|  | 01111 Turf growing   |
|  | 01120 Floriculture production  |
|  | 01130 Vegetable growing  |
|  | 01140 Grape growing  |
|  | 01150 Apple and pear growing   |
|  | 01160 Stone fruit growing  |
|  | 01170 Kiwifruit growing  |
|  | 01180 Olive growing  |
|  | 01190 Fruit and tree nut growing (not elsewhere classified)              |
|  | 01191 Citrus fruit growing   |
|  | 01192 Berry fruit growing  |
|  | 0121 Grain growing   |
|  | 0169 Crop growing (not elsewhere classified)                             |
| 012 Poultry farming                                  | 0169 Mushroom growing  |
|  | 0141 Poultry farming (meat)  |
|  | 0142 Poultry farming (eggs)  |
| 014 Other livestock farming                          | 0151 Pig farming   |
|  | 0153 Deer farming  |
|  | 0159 Livestock farming (not elsewhere classified)                        |
|  | 0159 Beekeeping  |
| 016 Beef and sheep farming                           | 0122 Grain and sheep or grain and beef cattle farming                    |
|  | 0123 Sheep and beef cattle farming                                       |
|  | 0124 Sheep farming   |
|  | 0125 Beef cattle farming   |
|  | 0130 Dairy cattle farming  |
| 018 Dairy cattle farming                             | 0130 Dairy cattle farming  |
| 021 Agriculture and fishing services and aquaculture | 0219 Agriculture and fishing support services (not elsewhere classified) |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 0302<br>1                   | Forest product and moss gathering and processing                    |
|                         |  | 0421<br>0                   | Offshore aquaculture  |
|                         |  | 0422<br>0                   | Onshore aquaculture   |
| 025                     | Ocean and coastal fishing                                    | 04110                       | Rock lobster and crab fishing or potting                            |
|                         |  | 0412<br>0                   | Prawn fishing   |
|                         |  | 0413<br>0                   | Fish trawling, seining, and netting (including processing on board) |
|                         |  | 0415<br>0                   | Line fishing (including processing on board)                        |
|                         |  | 0419<br>0                   | Fishing (not elsewhere classified)                                  |
| 041                     | Forestry, hunting and trapping                               | 0220<br>0                   | Hunting and trapping  |
|                         |  | 0301<br>0                   | Forestry  |
|                         |  | 0302<br>0                   | Logging   |
|                         |  | 0303<br>0                   | Forestry support services (excluding tree cutting and felling)      |
| 051                     | Shearing   | 0212<br>0                   | Shearing services   |
| 081                     | Exploration and mining                                       | 11010                       | Coal mining   |
|                         |  | 13110                       | Iron ore mining   |
|                         |  | 1314<br>0                   | Gold ore mining   |
|                         |  | 1315<br>0                   | Mineral sand mining   |
|                         |  | 1317<br>0                   | Silver, lead, and zinc ore mining                                   |
|                         |  | 1319<br>0                   | Metal ore mining (not elsewhere classified)                         |
|                         |  | 14110                       | Gravel and sand quarrying   |
|                         |  | 1419<br>0                   | Construction material mining (not elsewhere classified)             |
|                         |  | 1420<br>0                   | Mining and quarrying (not elsewhere classified)                     |
|                         |  | 15110                       | Petroleum and natural gas exploration                               |
|                         |  | 1513<br>0                   | Mineral exploration   |
|                         |  | 1520<br>0                   | Mining support services (not elsewhere classified)                  |
| 110                     | Sugar, confectionery and crisps manufacturing, and packaging | 2171<br>0                   | Sugar manufacturing   |
|                         |  | 2172<br>0                   | Confectionery manufacturing   |

| <b>Levy risk groups</b>                              | <b>Classification units</b>   |
|--|---|
|  | 2179 5 Potato crisps and corn crisps manufacturing                                    |
|  | 7867 0 Packaging services   |
| 112 Primary produce processing and manufacturing     | 21130 Cured meat and smallgoods manufacturing   |
|  | 2121 0 Milk and cream processing  |
|  | 2122 0 Ice cream manufacturing  |
|  | 2129 0 Cheese and other dairy product manufacturing (not elsewhere classified)        |
| 113 Bread and baking ingredients manufacturing       | 2152 0 Cereal, pasta, and baking-mix manufacturing                                    |
|  | 2161 0 Bread manufacturing (factory-based)  |
| 114 Food and animal feeds manufacturing              | 2162 0 Cake and pastry manufacturing (factory-based)                                  |
|  | 2163 0 Biscuit manufacturing (factory-based)  |
|  | 2174 0 Prepared animal and bird feed manufacturing                                    |
|  | 2179 0 Food product manufacturing (not elsewhere classified)                          |
| 116 Fruit, vegetable, and oil processing             | 2130 0 Fruit and vegetable processing   |
|  | 2140 0 Oil and fat manufacturing  |
| 117 Seafood, poultry and grain product manufacturing | 21120 Poultry processing  |
|  | 2151 0 Grain mill product manufacturing   |
|  | 2173 0 Seafood processing (other than on board vessels)                               |
| 119 Meat processing                                  | 21110 Meat processing   |
| 121 Beverage and tobacco product manufacturing       | 2181 0 Soft drink, cordial, and syrup manufacturing                                   |
|  | 2182 0 Beer manufacturing   |
|  | 2183 0 Wine and alcoholic beverage manufacturing (not elsewhere classified)           |
|  | 2184 0 Spirit manufacturing   |
|  | 2190 0 Cigarette and tobacco product manufacturing                                    |
| 131 Textile and rubber product manufacturing         | 2221 0 Cut and sewn textile product manufacturing                                     |
|  | 2229 0 Textile finishing and textile product manufacturing (not elsewhere classified) |
|  | 2239 0 Knitted product manufacturing  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2242<br>0                   | Clothing manufacturing   |
|                         |  | 2250<br>0                   | Footwear manufacturing   |
|                         |  | 2262<br>0                   | Leather and leather substitute goods manufacturing               |
|                         |  | 2551<br>0                   | Tyre manufacturing   |
|                         |  | 2559<br>0                   | Natural rubber product manufacturing                             |
| 133                     | Textile and textile product manufacturing  | 2212<br>0                   | Synthetic textile manufacturing                                  |
|                         |  | 2214<br>0                   | Natural textile manufacturing                                    |
|                         |  | 2222<br>0                   | Textile floor covering manufacturing                             |
|                         |  | 2223<br>0                   | Rope, cordage, and twine manufacturing                           |
| 135                     | Skin and hide processing                   | 22110                       | Wool scouring  |
|                         |  | 22611                       | Leather tanning, fellmongery, and fur dressing                   |
| 141                     | Wood products manufacturing and dealing    | 2321<br>0                   | Veneer and plywood manufacturing                                 |
|                         |  | 2323<br>0                   | Wooden structural fittings and components manufacturing          |
|                         |  | 2329<br>0                   | Wood product manufacturing (not elsewhere classified)            |
|                         |  | 2919<br>0                   | Prefabricated wooden building manufacturing                      |
|                         |  | 4531<br>0                   | Timber wholesaling   |
|                         |  | 5259<br>2                   | Firewood, coal, and coke retailing                               |
| 143                     | Timber processing                          | 23110                       | Log sawmilling   |
|                         |  | 2312<br>0                   | Wood chipping  |
|                         |  | 2313<br>0                   | Timber resawing and dressing                                     |
| 151                     | Paper and paper product manufacturing      | 2331<br>0                   | Pulp, paper, and paperboard manufacturing                        |
|                         |  | 2333<br>0                   | Corrugated paperboard and paperboard container manufacturing     |
|                         |  | 2334<br>0                   | Paper bag and sack manufacturing                                 |
|                         |  | 24110                       | Paper stationery manufacturing                                   |
| 153                     | Paper product and wood panel manufacturing | 2322<br>0                   | Reconstituted wood product manufacturing                         |
|                         |  | 2339<br>0                   | Converted paper product manufacturing (not elsewhere classified) |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2339<br>1                   | Sanitary paper product manufacturing                                |
| 161                     | Printing and associated services                    | 2412<br>0                   | Printing  |
|                         |   | 2413<br>0                   | Printing support services   |
| 171                     | Petroleum, gas and inorganic chemical products      | 1200<br>0                   | Oil and gas extraction  |
|                         |   | 2510<br>0                   | Petroleum refining and petroleum fuel manufacturing                 |
|                         |   | 2532<br>0                   | Industrial gas manufacturing  |
|                         |   | 2535<br>0                   | Basic inorganic chemical manufacturing                              |
|                         |   | 6501<br>0                   | Pipeline transport  |
| 173                     | Petroleum and chemical products (medium-risk group) | 2520<br>0                   | Petroleum and coal product manufacturing (not elsewhere classified) |
|                         |   | 2531<br>0                   | Fertiliser manufacturing  |
|                         |   | 2533<br>0                   | Synthetic resin and synthetic rubber manufacturing                  |
|                         |   | 2536<br>0                   | Basic polymer manufacturing (not elsewhere classified)              |
| 181                     | Organic chemicals and chemical products             | 2534<br>0                   | Basic organic chemical manufacturing                                |
|                         |   | 2541<br>0                   | Explosives manufacturing  |
|                         |   | 2542<br>0                   | Paint and coatings manufacturing                                    |
|                         |   | 2549<br>0                   | Basic chemical product manufacturing (not elsewhere classified)     |
|                         |   | 2549<br>1                   | Adhesive manufacturing  |
| 183                     | Pharmaceutical and chemical product manufacturing   | 2543<br>0                   | Human pharmaceutical and medicinal product manufacturing            |
|                         |   | 2543<br>1                   | Veterinary pharmaceutical and medicinal product manufacturing       |
|                         |   | 2544<br>0                   | Pesticide manufacturing   |
|                         |   | 2545<br>0                   | Cleaning compound manufacturing                                     |
|                         |   | 2546<br>0                   | Cosmetic and toiletry preparation manufacturing                     |
| 191                     | Plastic products                                    | 2561<br>0                   | Rigid and semi-rigid polymer product manufacturing                  |
|                         |   | 2563<br>0                   | Polymer film and sheet packaging material manufacturing             |
|                         |   | 2565<br>0                   | Polymer foam product manufacturing                                  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |  |
|-------------------------|--|-----------------------------|--|
|                         |  | 2566<br>1                   | Polymer product manufacturing (not elsewhere classified)                 |
| 201                     | Ceramic, glass and non-metallic products       | 2610<br>0                   | Glass and glass product manufacturing                                    |
|                         |  | 2621<br>0                   | Clay brick manufacturing   |
|                         |  | 2631<br>0                   | Cement and lime manufacturing  |
|                         |  | 2632<br>0                   | Plaster and gypsum product manufacturing                                 |
|                         |  | 2635<br>0                   | Concrete product manufacturing   |
|                         |  | 2640<br>0                   | Non-metallic mineral product manufacturing (not elsewhere classified)    |
| 203                     | Mineral products                               | 2629<br>0                   | Ceramic product manufacturing (not elsewhere classified)                 |
|                         |  | 2633<br>0                   | Ready-mixed concrete manufacturing                                       |
| 211                     | Non-ferrous metals and products manufacturing  | 2721<br>0                   | Alumina production   |
|                         |  | 2722<br>0                   | Aluminium smelting   |
|                         |  | 2723<br>0                   | Copper, silver, lead, and zinc smelting and refining                     |
|                         |  | 2729<br>0                   | Basic non-ferrous metal manufacturing (not elsewhere classified)         |
|                         |  | 2732<br>0                   | Basic non-ferrous metal product manufacturing (not elsewhere classified) |
|                         |  | 2733<br>0                   | Non-ferrous metal casting and forging                                    |
|                         |  | 2763<br>0                   | Nut, bolt, screw, and rivet manufacturing                                |
| 213                     | Iron and steel manufacturing                   | 27110                       | Iron smelting and steel manufacturing                                    |
|                         |  | 2712<br>0                   | Iron and steel casting   |
|                         |  | 2712<br>1                   | Iron and steel forging   |
|                         |  | 2713<br>0                   | Steel pipe and tube manufacturing  |
| 220                     | Metal product manufacturing and trade training | 2751<br>0                   | Metal container manufacturing (not elsewhere classified)                 |
|                         |  | 2762<br>0                   | Spring and wire product manufacturing                                    |
| 222                     | Aluminium and metal products                   | 2731<br>0                   | Aluminium rolling, drawing, and extruding                                |
|                         |  | 2742<br>0                   | Architectural aluminium product manufacturing                            |
|                         |  | 4522<br>0                   | Metal and mineral wholesaling  |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
| 224                     | Sheet metal products  | 2743                        | Metal roof and guttering manufacturing (except aluminium)   |
|                         |   | 2759                        | Sheet metal product manufacturing (except metal structural and container products)                |
| 226                     | Metal products (medium-risk group)                              | 2764                        | Surface coating and finishing   |
|                         |   | 2769                        | Fabricated metal product manufacturing (not elsewhere classified)                                 |
|                         |   | 2769                        | Boiler, tank and other heavy-gauge metal container manufacturing                                  |
|                         |   | 29110                       | Prefabricated metal building manufacturing  |
| 228                     | Structural metal industries                                     | 2741                        | Structural steel fabricating  |
|                         |   | 2749                        | Structural metal product manufacturing (not elsewhere classified)                                 |
| 231                     | Aviation, electronic and electrical manufacturing               | 2824                        | Aircraft manufacturing and repair services  |
|                         |   | 2849                        | Electronic equipment manufacturing (not elsewhere classified)                                     |
|                         |   | 2851                        | Domestic appliance manufacturing (not elsewhere classified)                                       |
|                         |   | 28511                       | Whiteware appliance manufacturing   |
|                         |   | 2852                        | Electric cable and wire manufacturing   |
|                         |   | 2854                        | Electric lighting equipment manufacturing   |
|                         |   | 2859                        | Electrical equipment manufacturing (not elsewhere classified)                                     |
| 233                     | Automotive and transport manufacturing                          | 28110                       | Motor vehicle manufacturing   |
|                         |   | 2813                        | Automotive electrical components manufacturing  |
|                         |   | 2819                        | Motor vehicle parts manufacturing (not elsewhere classified)                                      |
|                         |   | 2829                        | Transport equipment manufacturing (not elsewhere classified)                                      |
| 235                     | Shipbuilding  | 2821                        | Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)                 |
| 237                     | Boatbuilding  | 2822                        | Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)                  |
| 241                     | Machinery and equipment manufacturing (lower-medium risk group) | 2863                        | Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified) |
|                         |   | 2864                        | Machine tool and parts manufacturing  |
|                         |   | 2865                        | Lifting and material-handling equipment manufacturing   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 2866<br>0                   | Pump and compressor manufacturing   |
|                         |   | 2867<br>0                   | Fixed space heating, cooling, and ventilation equipment manufacturing                             |
|                         |   | 2922<br>0                   | Metal furniture manufacturing   |
| 243                     | Machinery and equipment manufacturing (medium-risk group) | 2812<br>0                   | Motor vehicle body and trailer manufacturing  |
|                         |   | 2823<br>0                   | Railway rolling stock manufacturing and repair services   |
|                         |   | 2861<br>0                   | Agricultural machinery and equipment manufacturing  |
|                         |   | 2862<br>0                   | Mining and construction machinery manufacturing   |
|                         |   | 2869<br>0                   | Machinery and equipment manufacturing (not elsewhere classified)                                  |
|                         |   | 7862<br>1                   | Labour supply services (on-hired staff—non-office work—including up to 30% office work)           |
| 251                     | Manufacturing (low-risk group)                            | 2430<br>0                   | Reproduction of recorded media  |
|                         |   | 2831<br>0                   | Photographic, optical, and ophthalmic equipment manufacturing                                     |
|                         |   | 2832<br>0                   | Medical and surgical equipment and prosthetics manufacturing                                      |
|                         |   | 2839<br>0                   | Professional and scientific equipment manufacturing (not elsewhere classified)                    |
|                         |   | 2841<br>0                   | Computer and electronic office equipment manufacturing  |
|                         |   | 2842<br>0                   | Communications equipment manufacturing  |
|                         |   | 2941<br>0                   | Jewellery and silverware manufacturing  |
| 253                     | Furniture and other manufacturing                         | 2921<br>0                   | Wooden furniture and upholstered seat manufacturing   |
|                         |   | 2923<br>0                   | Mattress manufacturing  |
|                         |   | 2929<br>0                   | Furniture manufacturing (not elsewhere classified)  |
|                         |   | 2942<br>0                   | Toy, sporting, and recreational product manufacturing   |
|                         |   | 2949<br>0                   | Manufacturing (not elsewhere classified)  |
| 261                     | Electricity generation and supply                         | 3610<br>2                   | On-selling electricity and electricity market operation   |
|                         |   | 3610<br>3                   | Energy and services utilities operation (excluding construction, maintenance and plant operation) |
|                         |   | 36110                       | Fossil fuel electricity generation  |

| Levy risk groups |   | Classification units |   |
|------------------|---|----------------------|---|
|                  |   | 3612<br>0            | Hydroelectricity generation   |
|                  |   | 3613<br>0            | Electricity generation (not elsewhere classified)                           |
| 271              | Non electricity utilities and network infrastructure  | 3610<br>1            | Electricity line-system operation   |
|                  |   | 3620<br>0            | Gas supply  |
|                  |   | 3701<br>0            | Water supply  |
|                  |   | 3702<br>0            | Sewerage and drainage services  |
|                  |   | 4122<br>1            | Utility network construction and maintenance services                       |
| 291              | Waste services  | 9634<br>0            | Waste treatment and disposal services                                       |
|                  |   | 9635<br>0            | Solid waste collection services   |
|                  |   | 9637<br>0            | Waste remediation and materials recovery services                           |
|                  |   | 9638<br>0            | Waste collection services (not elsewhere classified)                        |
| 301              | Other building construction                           | 41120                | Residential building construction (not elsewhere classified)                |
|                  |   | 41130                | Non-residential building construction                                       |
| 303              | House construction                                    | 41110                | House construction  |
| 311              | Road and bridge construction                          | 4121<br>0            | Road and bridge construction  |
| 313              | Heavy and civil engineering construction              | 4122<br>0            | Heavy and civil engineering construction (not elsewhere classified)         |
| 315              | Land development services                             | 4122<br>2            | Land development and subdivision  |
|                  |   | 4210<br>0            | Site preparation services   |
| 320              | Agricultural, plumbing and homeware goods wholesaling | 4519<br>0            | Agricultural product wholesaling (not elsewhere classified)                 |
|                  |   | 4539<br>1            | Plumbing goods wholesaling  |
|                  |   | 4732<br>0            | Furniture and floor coverings wholesaling                                   |
|                  |   | 4739<br>0            | Kitchenware and diningware wholesaling                                      |
| 321              | Electrical services                                   | 4232<br>0            | Electrical services (including telecommunication services within buildings) |
| 322              | Heating, ventilation and alarm services               | 4233<br>0            | Air conditioning and heating services                                       |
|                  |   | 4234<br>1            | Fire and security alarm installation services                               |
| 323              | Plumbing and building completion services             | 4231<br>0            | Plumbing services   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 4259<br>2                   | Building completion services—all trades subcontracted                               |
| 324                     | Painting and decorating services            | 4244<br>0                   | Painting and decorating services  |
| 326                     | Construction and building trade services    | 4210<br>1                   | Hire of construction machinery and cranes with operator                             |
|                         |   | 4221<br>0                   | Concreting services   |
|                         |   | 4234<br>2                   | Building installation services (not elsewhere classified)                           |
|                         |   | 4241<br>0                   | Plastering and ceiling services   |
|                         |   | 4242<br>0                   | Carpentry services  |
|                         |   | 4243<br>0                   | Tiling and carpeting services   |
|                         |   | 4245<br>0                   | Glazing services  |
|                         |   | 4251<br>0                   | Landscape construction services   |
|                         |   | 4259<br>0                   | Construction services (not elsewhere classified)                                    |
|                         |   | 9525<br>0                   | Gardening and turf management services  |
| 328                     | Structural trade services                   | 4222<br>0                   | Bricklaying services  |
|                         |   | 4223<br>0                   | Roofing services  |
|                         |   | 4224<br>0                   | Structural steel erection services  |
| 331                     | Petroleum product and specialty wholesaling | 4521<br>0                   | Petroleum product wholesaling (including product ownership to retail point-of-sale) |
|                         |   | 4612<br>0                   | Professional and scientific goods wholesaling                                       |
|                         |   | 4613<br>0                   | Computer and computer peripherals wholesaling                                       |
|                         |   | 4616<br>0                   | Telecommunication goods wholesaling   |
|                         |   | 4792<br>0                   | Jewellery and watch wholesaling   |
|                         |   | 4793<br>0                   | Toy and sporting goods wholesaling  |
|                         |   | 4799<br>1                   | Wholesaling—commission-based or excluding storage and handling of goods             |
| 333                     | Grocery and produce wholesaling             | 4512<br>0                   | Cereal grain wholesaling  |
|                         |   | 4715<br>0                   | Fruit and vegetable wholesaling   |

| Levy risk groups |   | Classification units |   |
|------------------|---|----------------------|---|
|                  |   | 4719<br>0            | Grocery wholesaling (not elsewhere classified)                            |
|                  |   | 4719<br>1            | Grocery wholesaling—multiple product ranges                               |
| 341              | Electrical and electronic goods wholesaling     | 4615<br>0            | Electrical and electronic goods wholesaling (not elsewhere classified)    |
| 343              | Specialised machinery and equipment wholesaling | 4619<br>0            | Food and other specialised industrial machinery and equipment wholesaling |
| 345              | Hardware goods wholesaling                      | 4539<br>0            | Hardware goods wholesaling (not elsewhere classified)                     |
| 351              | Vehicle and machinery wholesaling               | 46110                | Agricultural and construction machinery wholesaling                       |
|                  |   | 4622<br>0            | Commercial vehicle wholesaling  |
| 361              | Fish, meats and dairy produce wholesaling       | 47110                | Meat, poultry, and smallgoods wholesaling                                 |
|                  |   | 4713<br>0            | Dairy produce wholesaling   |
|                  |   | 4714<br>0            | Fish and seafood wholesaling  |
| 371              | Wholesale trade (low-risk group)                | 45111                | Wool wholesaling  |
|                  |   | 4523<br>0            | Industrial and agricultural chemical product wholesaling                  |
|                  |   | 4621<br>0            | Car wholesaling   |
|                  |   | 4717<br>0            | Liquor and tobacco product wholesaling                                    |
|                  |   | 4721<br>0            | Textile product wholesaling   |
|                  |   | 4722<br>0            | Clothing and footwear wholesaling   |
|                  |   | 4794<br>0            | Book and magazine wholesaling   |
|                  |   | 4795<br>0            | Paper product wholesaling   |
|                  |   | 4796<br>0            | Pharmaceutical and toiletry goods wholesaling                             |
| 373              | Other wholesaling and support services          | 4799<br>0            | Wholesaling (not elsewhere classified)                                    |
| 391              | Car retailing                                   | 53110                | Car retailing (including associated vehicle servicing)                    |
| 393              | Motor trade wholesaling and retailing           | 4622<br>1            | Trailer and motor vehicle wholesaling (not elsewhere classified)          |
|                  |   | 4623<br>0            | Motor vehicle new-part wholesaling  |
|                  |   | 5245<br>0            | Marine equipment retailing  |
|                  |   | 5312<br>0            | Motor cycle retailing (including associated vehicle servicing)            |

| <b>Levy risk groups</b> |                                      | <b>Classification units</b> |   |
|-------------------------|--------------------------------------|-----------------------------|---|
|                         |                                      | 5313<br>0                   | Trailer and motor vehicle retailing (not elsewhere classified)    |
|                         |                                      | 5314<br>0                   | Motor vehicle parts retailing                                     |
|                         |                                      | 5321<br>0                   | Petroleum fuel retailing (including associated vehicle servicing) |
| 395                     | Motor trade services                 | 4624<br>0                   | Motor vehicle dismantling and used-part wholesaling               |
|                         |                                      | 5324<br>0                   | Tyre retailing  |
| 411                     | Food retailing                       | 2164<br>0                   | Bakery product manufacturing (non-factory based)                  |
|                         |                                      | 51100                       | Supermarket and grocery stores                                    |
|                         |                                      | 5121<br>0                   | Fresh meat, fish, and poultry retailing                           |
|                         |                                      | 5122<br>0                   | Fruit and vegetable retailing                                     |
|                         |                                      | 5123<br>0                   | Liquor retailing  |
|                         |                                      | 5129<br>0                   | Specialised food retailing (not elsewhere classified)             |
| 420                     | Pharmacies and associated retailing  | 5251<br>0                   | Pharmaceutical, cosmetic, and toiletry goods retailing            |
|                         |                                      | 9522<br>0                   | Photographic film processing                                      |
| 422                     | Clothing and footwear retailing      | 5221<br>0                   | Clothing retailing  |
|                         |                                      | 5222<br>0                   | Footwear retailing  |
| 424                     | Retail trade (low-risk group)        | 5235<br>0                   | Entertainment media retailing                                     |
|                         |                                      | 5241<br>0                   | Sport and camping equipment retailing                             |
|                         |                                      | 5243<br>0                   | Newspaper and book retailing                                      |
|                         |                                      | 5246<br>0                   | Stationery goods retailing  |
|                         |                                      | 5254<br>0                   | Flower retailing  |
|                         |                                      | 5255<br>0                   | Watch and jewellery retailing                                     |
|                         |                                      | 5256<br>0                   | Personal accessories retailing (not elsewhere classified)         |
|                         |                                      | 5259<br>1                   | Craft and gift retailing (not elsewhere classified)               |
|                         |                                      | 71111                       | Retail postal services  |
|                         |                                      | 95110                       | Video and other electronic media rental and hiring                |
| 426                     | Retail trade (low–medium-risk group) | 5210<br>0                   | Department stores   |

| <b>Levy risk groups</b> |                                   | <b>Classification units</b> |  |
|-------------------------|-----------------------------------|-----------------------------|--|
|                         |                                   | 5233<br>1                   | Houseware retailing  |
|                         |                                   | 5234<br>0                   | Electrical, electronic, and gas appliance retailing                  |
|                         |                                   | 5234<br>1                   | Computer and computer peripherals retailing                          |
|                         |                                   | 5234<br>2                   | Electrical and electronic goods retailing (not elsewhere classified) |
|                         |                                   | 5242<br>0                   | Toy and game retailing   |
|                         |                                   | 5259<br>0                   | Store-based retailing (not elsewhere classified)                     |
|                         |                                   | 5259<br>5                   | Non-store retailing  |
|                         |                                   | 5259<br>7                   | Retail commission-based buying or selling (or both)                  |
| 428                     | Store and non-store retailing     | 5223<br>0                   | Manchester and textile goods retailing (not elsewhere classified)    |
|                         |                                   | 5231<br>0                   | Furniture retailing  |
|                         |                                   | 5232<br>0                   | Floor covering retailing   |
|                         |                                   | 5233<br>0                   | Hardware and building supplies retailing                             |
|                         |                                   | 5252<br>0                   | Antique and used goods retailing                                     |
|                         |                                   | 5253<br>0                   | Garden supplies retailing  |
| 441                     | Hospitality services              | 5710<br>0                   | Accommodation  |
|                         |                                   | 5720<br>0                   | Pubs, taverns, and bars  |
|                         |                                   | 5740<br>0                   | Clubs (hospitality)  |
| 451                     | Catering and meal services        | 5125<br>0                   | Takeaway food services   |
|                         |                                   | 5127<br>0                   | Catering services  |
|                         |                                   | 5730<br>0                   | Cafes and restaurants  |
| 461                     | Road passenger and rail transport | 6121<br>0                   | Interurban and rural bus transport                                   |
|                         |                                   | 6122<br>0                   | Urban bus transport  |
|                         |                                   | 6123<br>0                   | Taxi and road transport (not elsewhere classified)                   |
|                         |                                   | 6200<br>0                   | Rail freight transport   |
|                         |                                   | 6210<br>0                   | Rail passenger transport   |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 463                     | Road freight transport                       | 61100                       | Road freight transport  |
| 491                     | Air transport and support services           | 6401<br>0                   | Air transport under Civil Aviation Rules Part 121, 125, or 129  |
|                         |  | 6630<br>0                   | Airport operations and air transport support services (not elsewhere classified)                                    |
| 493                     | Air operations (higher-risk group)           | 0213<br>0                   | Air operations under Civil Aviation Rules Part 137  |
|                         |  | 6404<br>0                   | Air operations under Civil Aviation Rules Part 133 or 135   |
|                         |  | 6405<br>0                   | Air operations under Civil Aviation Rules Part 101, 103, 104, 105, or 106   |
| 501                     | Water and scenic transport                   | 6301<br>0                   | Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)                |
|                         |  | 6302<br>0                   | Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) |
|                         |  | 6303<br>0                   | Inland water transport (except passenger-only)  |
|                         |  | 6303<br>1                   | Water passenger transport (river, lake, or harbour)   |
|                         |  | 6623<br>0                   | Port and water transport terminal and marina operations   |
|                         |  | 6629<br>0                   | Water transport support services (not elsewhere classified)   |
|                         |  | 6650<br>0                   | Scenic and sightseeing transport (excluding aviation)   |
| 511                     | Postal and courier services                  | 71110                       | Postal services   |
|                         |  | 71120                       | Courier pick-up and delivery services   |
| 521                     | Travel, customs and shipping agency services | 6641<br>0                   | Travel agency and tour arrangement services   |
|                         |  | 6644<br>0                   | Customs and shipping agency services (excluding handling of goods)  |
| 523                     | Other transport and transport services       | 6509<br>0                   | Transport (not elsewhere classified)  |
|                         |  | 6619<br>0                   | Transport support services (not elsewhere classified)   |
|                         |  | 6642<br>0                   | Freight forwarding services   |
| 525                     | Stevedoring                                  | 6621<br>0                   | Stevedoring services  |
| 531                     | Warehousing and storage                      | 6701<br>0                   | Grain storage services  |
|                         |  | 6709<br>0                   | Warehousing and storage services (not elsewhere classified)   |
| 541                     | Publishing                                   | 24211                       | Newspaper publishing  |
|                         |  | 2422<br>1                   | Magazine and other periodical publishing  |
|                         |  | 2423<br>0                   | Book publishing   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |  |
|-------------------------|---|-----------------------------|--|
|                         |   | 2423<br>1                   | Publishing (not elsewhere classified) (except software, music, and Internet) |
|                         |   | 2423<br>2                   | Internet publishing and broadcasting   |
|                         |   | 2423<br>3                   | Directory and mailing-list publishing  |
|                         |   | 2423<br>4                   | Music publishing   |
|                         |   | 2423<br>5                   | Software publishing  |
| 581                     | Communications and information services     | 7120<br>0                   | Wired telecommunications network operation                                   |
|                         |   | 7121<br>0                   | Wireless telecommunications network operation (not elsewhere classified)     |
|                         |   | 7123<br>0                   | Telecommunications services (not elsewhere classified)                       |
|                         |   | 7124<br>0                   | Internet service providers and web search portals                            |
|                         |   | 7831<br>0                   | Data processing and web-hosting services                                     |
|                         |   | 7832<br>0                   | Electronic information storage services                                      |
|                         |   | 92110                       | Information services (not elsewhere classified)                              |
| 621                     | Finance, insurance and statistical services | 7310<br>0                   | Central banking  |
|                         |   | 7321<br>0                   | Banking  |
|                         |   | 7322<br>0                   | Building society operation   |
|                         |   | 7323<br>0                   | Credit union operation   |
|                         |   | 7329<br>0                   | Depository financial intermediation (not elsewhere classified)               |
|                         |   | 7330<br>0                   | Non-depository financing   |
|                         |   | 7340<br>0                   | Financial asset investing  |
|                         |   | 74110                       | Life insurance   |
|                         |   | 7412<br>0                   | Superannuation funds   |
|                         |   | 7421<br>0                   | Health insurance   |
|                         |   | 7422<br>0                   | General insurance  |
|                         |   | 75110                       | Financial asset broking services   |
|                         |   | 7519<br>0                   | Auxiliary finance and investment services (not elsewhere classified)         |
|                         |   | 7520<br>0                   | Auxiliary insurance services   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |   |
|-------------------------|---|-----------------------------|---|
|                         |   | 7853<br>0                   | Market research and statistical services  |
| 641                     | Financial and rental services           | 7730<br>1                   | Holder investor farms and livestock   |
|                         |   | 7741<br>0                   | Passenger car and minibus rental and hiring   |
|                         |   | 9519<br>0                   | Goods and equipment rental and hiring (not elsewhere classified)                                  |
| 661                     | Transport and machinery rental services | 7742<br>0                   | Motor vehicle and transport equipment rental and hiring (not elsewhere classified)                |
|                         |   | 7743<br>0                   | Heavy machinery and scaffolding rental and hiring   |
| 671                     | Real estate services                    | 7720<br>0                   | Real estate services  |
|                         |   | 7730<br>0                   | Non-financial assets leasing and investment   |
| 673                     | Property development and operation      | 77110                       | Residential property operators and developers (excluding construction)                            |
|                         |   | 7712<br>0                   | Non-residential property operators and developers (excluding construction)                        |
| 691                     | Advertising and photographic services   | 7851<br>0                   | Advertising services  |
|                         |   | 9523<br>0                   | Professional photographic services  |
| 693                     | Design and engineering services         | 7821<br>0                   | Architectural services  |
|                         |   | 7822<br>0                   | Surveying and mapping services  |
|                         |   | 7823<br>0                   | Engineering design and engineering consulting services  |
|                         |   | 7852<br>0                   | Specialised design services (not elsewhere classified)  |
|                         |   | 91111                       | Post-production services and other motion picture and video activities (not elsewhere classified) |
| 695                     | Scientific research services            | 7810<br>0                   | Scientific research services  |
| 697                     | Scientific and veterinary services      | 7829<br>0                   | Scientific testing and analysis services  |
|                         |   | 7829<br>1                   | Professional, scientific, and technical services (not elsewhere classified)                       |
|                         |   | 8640<br>0                   | Veterinary services   |
| 701                     | Computer services                       | 7834<br>0                   | Computer systems design and related services  |
| 720                     | Legal services                          | 7841<br>0                   | Legal services  |
| 721                     | Accounting services                     | 7842<br>0                   | Accounting services   |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
| 723                     | Management and consulting services                     | 7855<br>0                   | Management advice and related consulting services   |
|                         |  | 7856<br>0                   | Corporate head office management services   |
| 724                     | Business support services                              | 6123<br>1                   | Taxi and other vehicle scheduling operations  |
|                         |  | 7861<br>0                   | Employment placement and recruitment services (no on-hired staff)                               |
|                         |  | 7862<br>0                   | Labour supply services (on-hired staff—office workers only)                                     |
|                         |  | 7863<br>0                   | Document preparation services   |
|                         |  | 7869<br>1                   | Credit reporting and debt collection services   |
|                         |  | 7869<br>2                   | Call centre operation   |
|                         |  | 8470<br>0                   | Educational support services  |
| 726                     | Administrative services                                | 7854<br>0                   | Office administrative services  |
|                         |  | 7869<br>3                   | Administrative services (not elsewhere classified)  |
| 728                     | Labour supply services (medium-risk group)             | 7862<br>2                   | Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work) |
| 751                     | Government administration                              | 81110                       | Central government administration (not elsewhere classified)                                    |
|                         |  | 8130<br>0                   | Foreign government representation   |
| 753                     | Local government, public order and regulatory services | 81130                       | Local government administration (not elsewhere classified)                                      |
|                         |  | 9636<br>0                   | Public order and safety services (not elsewhere classified)                                     |
|                         |  | 9640<br>0                   | Regulatory services (licensing and inspection) (not elsewhere classified)                       |
| 755                     | Justice  | 8120<br>0                   | Justice   |
|                         |  | 8729<br>2                   | Parole or probationary services   |
| 761                     | Defence  | 8200<br>0                   | Defence   |
| 771                     | Police services  | 9631<br>0                   | Police services   |
| 773                     | Inspection, investigation and security services        | 21111                       | Meat and food inspection services   |
|                         |  | 7864<br>0                   | Investigation and security services   |
| 775                     | Corrective services                                    | 9632<br>0                   | Correctional and detention services   |

| <b>Levy risk groups</b> |                                    | <b>Classification units</b> |   |
|-------------------------|------------------------------------|-----------------------------|---|
| 777                     | Fire and emergency services        | 9633<br>0                   | Fire protection and other emergency services (except police and ambulance services) |
| 801                     | Primary and secondary education    | 8421<br>0                   | Primary education   |
|                         |                                    | 8422<br>0                   | Secondary education   |
|                         |                                    | 8423<br>0                   | Combined primary and secondary education  |
|                         |                                    | 8424<br>0                   | Special-school education  |
| 811                     | Tertiary education                 | 8431<br>0                   | Higher education (undergraduate and postgraduate courses)                           |
|                         |                                    | 8432<br>0                   | Technical and vocational education and training                                     |
| 821                     | Community and arts education       | 8440<br>0                   | Adult, community, and other education (not elsewhere classified)                    |
|                         |                                    | 8460<br>0                   | Arts education  |
| 841                     | Hospital and midwifery services    | 86110                       | Hospitals (except psychiatric hospitals)  |
|                         |                                    | 8612<br>0                   | Psychiatric hospitals and psychiatric services (not elsewhere classified)           |
|                         |                                    | 8613<br>2                   | Midwifery services  |
| 851                     | Medical and optical services       | 8621<br>0                   | General practice medical services   |
|                         |                                    | 8622<br>0                   | Specialist medical services   |
|                         |                                    | 8632<br>0                   | Optometry and optical dispensing  |
| 853                     | Dental services                    | 8623<br>0                   | Dental services   |
| 855                     | Health and community services      | 8631<br>0                   | Pathology and diagnostic imaging services   |
|                         |                                    | 8634<br>0                   | Community health centre operation   |
|                         |                                    | 8635<br>0                   | Physiotherapy services  |
|                         |                                    | 8636<br>0                   | Chiropractic and osteopathic services   |
|                         |                                    | 8639<br>0                   | Allied health services (not elsewhere classified)                                   |
|                         |                                    | 8639<br>1                   | Health care services (not elsewhere classified)                                     |
|                         |                                    | 8722<br>2                   | Residential refuge operation  |
|                         |                                    | 8710<br>0                   | Child care services   |
| 861                     | Preschool education and child care | 8410<br>0                   | Preschool education   |
|                         |                                    | 8710<br>0                   | Child care services   |

| <b>Levy risk groups</b> |   | <b>Classification units</b> |  |
|-------------------------|---|-----------------------------|--|
| 863                     | Medical and social support services                     | 8613                        | Labour supply services (nursing, medical, and dental)                    |
|                         |   | 1                           |  |
| 865                     | Aged and residential care and ambulance services        | 8729                        | Social assistance services (not elsewhere classified)                    |
|                         |   | 0                           |  |
|                         |   | 8613                        | Aged care residential services   |
|                         |   | 0                           |  |
|                         |   | 8633                        | Ambulance services   |
|                         |   | 0                           |  |
|                         |   | 8721                        | Retirement village operation (without rest home or hospital facilities)  |
| 0                       |   |                             |  |
| 901                     | Entertainment broadcasting and distribution             | 87211                       | Retirement village operation (with rest home or hospital facilities)     |
|                         |   | 0                           |  |
|                         |   | 8722                        | Residential care services (not elsewhere classified)                     |
|                         |   | 0                           |  |
|                         |   | 91120                       | Motion picture and video distribution                                    |
|                         |   | 0                           |  |
|                         |   | 9121                        | Radio broadcasting   |
|                         |   | 0                           |  |
|                         |   | 9122                        | Free-to-air television broadcasting                                      |
|                         |   | 0                           |  |
| 903                     | Entertainment and performing arts                       | 9123                        | Cable and other subscription programming                                 |
|                         |   | 0                           |  |
|                         |   | 9210                        | Libraries and archives   |
|                         |   | 0                           |  |
|                         |   | 91110                       | Motion picture and video production                                      |
|                         |   | 0                           |  |
|                         |   | 91130                       | Motion picture exhibition  |
|                         |   | 0                           |  |
|                         |   | 9241                        | Performing arts operation  |
|                         |   | 0                           |  |
| 911                     | Sporting and recreational activities (lower-risk group) | 9242                        | Creative artists, musicians, writers, and performers                     |
|                         |   | 0                           |  |
|                         |   | 9251                        | Music and other sound recording activities (not elsewhere classified)    |
|                         |   | 0                           |  |
|                         |   | 9252                        | Performing arts venue operation  |
|                         |   | 0                           |  |
|                         |   | 9322                        | Casino operation   |
|                         |   | 0                           |  |
| 93111                   | Horse and dog racing administration and track operation | 93111                       | Horse and dog racing administration and track operation                  |
|                         |   | 0                           |  |
|                         |   | 9312                        | Sports and physical recreation venues, grounds, and facilities operation |
|                         |   | 0                           |  |
|                         |   | 9313                        | Health and fitness centres and gymnasia operation                        |
|                         |   | 0                           |  |
|                         |   | 9317                        | Sport and physical recreation—community rugby league                     |
|                         |   | 1                           |  |
|                         |   | 9318                        | Sport and physical recreation—softball or baseball                       |
| 4                       |   |                             |  |
| 9318                    | Sport and physical recreation—swimming                  | 6                           |  |
|                         |   | 6                           |  |
| 9318                    | Sport and physical recreation—tennis                    |                             |  |
| 7                       |   |                             |  |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 9318<br>8                   | Sport and physical recreation—water skiing                                  |
|                         |  | 9319<br>0                   | Sport and physical recreation—community (not elsewhere classified)          |
|                         |  | 9319<br>2                   | Sport and physical recreation—boating or yachting                           |
|                         |  | 9319<br>3                   | Sport and physical recreation—cycling                                       |
|                         |  | 9319<br>5                   | Sport and physical recreation—golf  |
|                         |  | 9330<br>0                   | Amusement parks and centres operation                                       |
|                         |  | 9340<br>0                   | Amusement and other recreation activities (not elsewhere classified)        |
| 913                     | Recreational facilities operation                        | 9231<br>0                   | Zoological and botanic gardens operation                                    |
|                         |  | 9239<br>0                   | Nature reserve and conservation park operation                              |
| 915                     | Sporting and recreational activities (medium-risk group) | 8450<br>0                   | Sports and physical recreation instruction                                  |
|                         |  | 93112                       | Dog racing activities   |
|                         |  | 9317<br>0                   | Sport and physical recreation—community rugby                               |
|                         |  | 9318<br>2                   | Sport and physical recreation—snow skiing                                   |
|                         |  | 9318<br>5                   | Sport and physical recreation—squash or badminton                           |
|                         |  | 9319<br>9                   | Sport and physical recreation—netball                                       |
| 917                     | Equine and sporting activities (medium–high risk group)  | 0152<br>0                   | Horse farming and horse agistment   |
|                         |  | 93113                       | Horse racing activities—harness racing                                      |
|                         |  | 93115                       | Horse racing activities—harness racing—drivers                              |
|                         |  | 9317<br>4                   | Sport and physical recreation—community cricket                             |
|                         |  | 9319<br>4                   | Sport and physical recreation—professional cricket                          |
|                         |  | 9319<br>8                   | Sport and physical recreation—motor racing                                  |
| 919                     | Equine and sporting activities (high-risk group)         | 93110                       | Horse racing activities—thoroughbred and other (not elsewhere classified)   |
|                         |  | 93114                       | Horse racing activities—thoroughbred racing—jockeys                         |
|                         |  | 9317<br>5                   | Sport and physical recreation—professional sport (not elsewhere classified) |
|                         |  | 9318<br>0                   | Sport and physical recreation—professional rugby                            |
|                         |  | 9318<br>1                   | Sport and physical recreation—professional rugby league                     |

| <b>Levy risk groups</b> |  | <b>Classification units</b> |   |
|-------------------------|--|-----------------------------|---|
|                         |  | 9319<br>6                   | Sporting and recreational equine activities (not elsewhere classified)                |
|                         |  | 9319<br>7                   | Sport and physical recreation—motor cycling   |
| 921                     | Museums and gambling activities            | 9220<br>0                   | Museum operation  |
|                         |  | 9321<br>0                   | Lottery operation   |
|                         |  | 9329<br>0                   | Gambling activities (not elsewhere classified)  |
| 941                     | Repair and maintenance (low-risk group)    | 5262<br>0                   | Clothing and footwear repair  |
|                         |  | 5269<br>0                   | Repair and maintenance (not elsewhere classified)                                     |
|                         |  | 7833<br>0                   | Electronic (except domestic appliance) and precision equipment repair and maintenance |
| 943                     | Repair and maintenance (medium-risk group) | 2868<br>0                   | Machinery and equipment repair and maintenance (not elsewhere classified)             |
|                         |  | 5261<br>0                   | Domestic appliance repair and maintenance   |
|                         |  | 5322<br>0                   | Automotive electrical services  |
|                         |  | 5323<br>0                   | Automotive body, paint, and interior repair and maintenance                           |
|                         |  | 5329<br>0                   | Automotive repair and maintenance (not elsewhere classified)                          |
| 945                     | Facilities maintenance and management      | 7865<br>0                   | Pest control services (except agricultural and forestry)                              |
|                         |  | 7866<br>0                   | Cleaning services and facilities management (not elsewhere classified)                |
| 951                     | Business and community organisations       | 9610<br>0                   | Religious organisations and services  |
|                         |  | 9621<br>0                   | Business and professional association services  |
|                         |  | 9622<br>0                   | Labour association services   |
|                         |  | 9629<br>0                   | Interest group services (not elsewhere classified)                                    |
| 953                     | Personal and community activities          | 66110                       | Parking services  |
|                         |  | 9524<br>0                   | Funeral, crematorium, and cemetery services   |
|                         |  | 9526<br>0                   | Hairdressing and beauty services  |
|                         |  | 9527<br>0                   | Diet and weight-reduction centre operation  |
|                         |  | 9529<br>0                   | Personal services (not elsewhere classified)  |
|                         |  | 9530<br>0                   | Brothel-keeping, massage parlour, and prostitution services                           |

**Levy risk groups**

**Classification units**

|     |                            |      |                                       |
|-----|----------------------------|------|---------------------------------------|
|     |                            | 9629 | Community-based, multi-functional ac- |
|     |                            | 1    | tivities (not elsewhere classified)   |
|     |                            | 9700 | Private households employing staff    |
|     |                            | 0    |                                       |
| 955 | Laundries and dry cleaners | 9521 | Laundry and dry-cleaning services     |
|     |                            | 0    |                                       |

Michael Webster,  
for Clerk of the Executive Council.

## Explanatory note

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

These regulations, which come into force on 1 April 2014, revoke and replace the Accident Compensation (Experience Rating) Regulations 2013 (the **2013 regulations**). Experience rating adjusts the amount of a person's work account levy in line with the accident compensation claims attributable to the person that are payable from the work account and that qualify for experience rating.

The main differences between these regulations and the 2013 regulations are as follows:

- In *regulation 6*, the definitions of applicable levy year, experience period, and minimum liable earnings have been adjusted to reflect the 2014-2015 levy year, and the definition of weekly compensation day is updated to reflect the fact that it includes part-days:
- In *regulation 15(10) and (18)*, the cap on loading for the rehabilitation component and the risk management component is increased from 0.35 to 0.60:
- In *regulation 16*, the maximum cap on the experience rating loading is increased from 0.35 to 0.60. When combined with the maximum 15% industry size modification, this will have the effect of increasing the maximum loading on an employer's levy from 50% to 75%:
- *Schedule 1* is new. It sets out the classification units and levy risk groups to apply in the 2014-2015 levy year. This schedule differs from Schedule 1 of the 2013 regulations in the following respects:
  - new CU 51110 (in-store retail support services) is created in levy risk group 373:
  - CU 41221 is renamed as "utility and communications network construction and maintenance services", to clarify that the CU includes private communications networks:
  - CU 78550 is renamed as "management services and related consulting services" to ensure that the unit covers suppliers of management services:
  - CU 52430 is renamed as "newspaper and new and used book retailing", to recognise that levy payers who sell used books have a similar risk environment to those selling new books:
  - CU 66420 and CU 66440 are renamed to change the basis of classification for freight-forwarding services and customs and shipping agents to better reflect the risks involved, depending on whether or not goods are physically handled:
  - CU 91111 and CU 91110 (which relate to post-production, digital visual effects, and motion picture and video production) are renamed to better reflect the activities in the respective units:

- CU 27630 (nut, bolt, screw, and rivet manufacturing), CU 77300 (non-financial assets leasing and investment (including franchisors)), CU 93199 (sport and physical recreation—netball), and CU 91111 (post-production and digital visual effects services) are all moved into different levy risk groups to better reflect the claims experience within these classification units:
- *Schedule 2* is also new. It sets out the classification units that applied in the 2012–2013 levy year, grouped into the levy risk groups that apply in the 2014–15 levy year:
- *Schedule 3* sets out the classification units that applied in the 2011–2012 levy year. (It is the same as Schedule 2 of the 2013 regulations, except that the classification units are grouped into the levy risk groups that apply in the 2014–15 levy year):
- *Schedule 4* sets out the classification units that applied in the 2010–2011 levy year. (It is the same as Schedule 3 of the 2013 regulations, except that the classification units are grouped into the levy risk groups that apply in the 2014–15 levy year.)



## **Reprints notes**

### **1    *General***

This is a reprint of the Accident Compensation (Experience Rating) Regulations 2014 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

### **2    *Legal status***

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3    *Editorial and format changes***

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4    *Amendments incorporated in this reprint***

Accident Compensation (Experience Rating) Regulations 2015 (LI 2015/38): regulation 24(1)