



Accident Compensation (Experience Rating) Regulations 2015

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 23rd day of February 2015

Present:

The Right Hon John Key presiding in Council

Pursuant to sections 169, 329(1)(ca), (f), and (g) and (2), and 333 of the Accident Compensation Act 2001, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister for ACC made after complying with the consultation requirements of sections 330 and 331 of that Act, makes the following regulations.

Contents

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

Terms used

6	Interpretation	5
7	Meaning of industry peer group and non-industry peer group	10

Part 1

Experience rating system: qualifying class 1 levy payers

8	Discount	11
9	Loading	11
10	No adjustment	11
11	Applying grouping for this Part	12

Part 2

Experience rating system: qualifying class 2 levy payers

12	Discount, loading, or no adjustment	12
13	Industry size modification	14
14	Industry size modification: when result of calculation must be disregarded	15
15	Experience rating modification	15
16	Experience rating modification: when result of calculation must be disregarded	20
17	Applying grouping for this Part	20

Part 3

Powers needed to make system work

18	Grouping levy payers	21
19	Attributing information about earnings and claims	22
20	Disregarding arrangements	22
21	Using and disclosing information	23
22	Collecting information	23
23	Declaring adverse event	24
24	Revocation and saving	24

Schedule 1

Levy risk groups for applicable levy year

Schedule 2

Levy risk groups for experience period tax year 1 April 2013 to 31 March 2014

Schedule 3

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

Schedule 4

94

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

Regulations**1 Title**

These regulations are the Accident Compensation (Experience Rating) Regulations 2015.

2 Commencement

These regulations come into force on 1 April 2015.

*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 upward or downward 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 upward or downward.
- (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 2015 and ending on 31 March 2016.

*Terms used***6 Interpretation**

In these regulations, unless the context otherwise requires,—

Act means the Accident Compensation Act 2001

applicable levy year means the 2015–16 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 2015 and ending with the close of 31 March 2016, means the period consisting of—

- (a) the tax year starting on 1 April 2013 and ending with the close of 31 March 2014; and
- (b) the tax year starting on 1 April 2012 and ending with the close of 31 March 2013; and
- (c) the tax year starting on 1 April 2011 and ending with the close of 31 March 2012

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 2013 and ending with the close of 31 March 2014, \$28,080:
- (b) for the tax year starting on 1 April 2012 and ending with the close of 31 March 2013, \$27,040:
- (c) for the tax year starting on 1 April 2011 and ending with the close of 31 March 2012, \$26,520

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:
$$\text{earnings} \div 3$$
- (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

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—

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

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

Formula if levy payer in 2 or more levy risk groups

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

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

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

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

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

Result of formula

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

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

13 Industry size modification

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

$$[(\text{industry peers} - \text{levy peers}) \div \text{levy peers}] \times \text{weighting}$$

- (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:

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

- (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:

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

- (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:

$$\text{industry peer group earnings} \div \text{risk group earnings}$$
- (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:

$$[(\text{rehabilitation component} \times 0.75) + (\text{risk management component} \times 0.25)] \times \text{off-balance adjustment}$$
- (2) In the formula in subclause (1),—

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

Weighting for use in calculating rehabilitation component and risk management component

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

$$0.05 \times \sqrt{\text{LE} \div \$2,000,000}$$
 - (b) if the liable earnings (**LE**) 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—

$$5\% + \{0.05 \times \sqrt{[\text{LE} - \$2,000,000] \div \$3,000,000}\}$$
 - (c) if the liable earnings (**LE**) 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—

$$10\% + \{0.05 \times \sqrt{[\text{LE} - \$5,000,000] \div \$5,000,000}\}$$
 - (d) if the liable earnings (**LE**) 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—

$$15\% + \{0.05 \times \sqrt{[\text{LE} - \$10,000,000] \div \$10,000,000}\}$$
 - (e) if the liable earnings (**LE**) 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—

$$20\% + \{0.1 \times \sqrt{[\text{LE} - \$20,000,000] \div \$30,000,000}\}$$

- (f) if the liable earnings (**LE**) 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—

$$30\% + \{0.1 \times \sqrt{[(LE - \$50,000,000) \div \$50,000,000]}\}$$
- (g) if the liable earnings (**LE**) 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—

$$40\% + \{0.1 \times \sqrt{[(LE - \$100,000,000) \div \$100,000,000]}\}$$
- (h) if the liable earnings (**LE**) 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—

$$50\% + \{0.5 \times \sqrt{[(LE - \$200,000,000) \div \$1,150,000,000]}\}$$
- (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:

$$[(\text{payer's rate} - \text{payers' rate}) \div \text{payers' rate}] \times \text{weighting}$$
- (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:

$$\text{compensation days} \div \text{earnings}$$
- (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:

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

- (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:

$$[(\text{payer's rate} - \text{payers' rate}) \div \text{payers' rate}] \times \text{weighting}$$

- (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:

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

- (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:

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

- (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, leaving, 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 put 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 2014 (LI 2014/73) are revoked.
 - (2) Despite subclause (1), the Accident Compensation (Experience Rating) Regulations 2014 continue to apply as if they had not been revoked to the levy year starting on 1 April 2014 and ending on 31 March 2015.
 - (3) The Accident Compensation (Experience Rating—Canterbury Adverse Event) Notice 2011 and the Accident Compensation (Experience Rating—Hobsonville Adverse Event) Notice 2014 continue to apply for the purposes of these regulations, the Accident Compensation (Experience Rating) Regulations 2011, the Accident Compensation (Experience Rating) Regulations 2013, and the Accident Compensation (Experience Rating) Regulations 2014.
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Schedule 1

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Levy risk groups for applicable levy year

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant, and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere classified)
01692 Mushroom growing	
012 Poultry farming	02195 Horticultural contracting and labour supply services
	01410 Poultry farming (meat)
014 Other livestock farming	01420 Poultry farming (eggs)
	01510 Pig farming
016 Beef and sheep farming	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
	01220 Grain and sheep or grain and beef cattle farming
018 Dairy cattle farming	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming
021 Agriculture and fishing services and aquaculture	01300 Dairy cattle farming
	02190 Agriculture and fishing support services (not elsewhere classified)

Levy risk groups	Classification units
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
041 Forestry, hunting, and trapping	02200 Hunting and trapping
	03010 Forestry
	03020 Logging
	03030 Forestry support services (excluding tree cutting and felling)
051 Shearing	02120 Shearing services
081 Exploration and mining	11010 Coal mining
	13110 Iron ore mining
	13140 Gold ore mining
	13150 Mineral sand mining
	13170 Silver, lead, and zinc ore mining
	13190 Metal ore mining (not elsewhere classified)
	14110 Gravel and sand quarrying
	14190 Construction material mining (not elsewhere classified)
	14200 Mining and quarrying (not elsewhere classified)
	15110 Petroleum and natural gas exploration
	15130 Mineral exploration
	15200 Mining support services (not elsewhere classified)

Levy risk groups	Classification units
110 Sugar, confectionery, and crisps manufacturing and packaging	21710 Sugar manufacturing
	21720 Confectionery manufacturing
	21795 Potato crisps and corn crisps manufacturing
	78670 Packaging services
112 Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
	21210 Milk and cream processing
	21220 Ice cream manufacturing
	21290 Cheese and other dairy product manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing
	21610 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based)
	21630 Biscuit manufacturing (factory-based)
	21740 Prepared animal and bird feed manufacturing
	21790 Food product manufacturing (not elsewhere classified)
116 Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing
	21400 Oil and fat manufacturing
117 Seafood, poultry, and grain product manufacturing	21120 Poultry processing
	21510 Grain mill product manufacturing
	21730 Seafood processing (other than on-board vessels)
119 Meat processing	21110 Meat processing
121 Beverage and tobacco product manufacturing	21810 Soft drink, cordial, and syrup manufacturing
	21820 Beer manufacturing
	21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)
	21840 Spirit manufacturing
	21900 Cigarette and tobacco product manufacturing

Levy risk groups		Classification units	
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
		133	Textile and textile product manufacturing
22140	Natural textile manufacturing		
22220	Textile floor-covering manufacturing		
22230	Rope, cordage, and twine manufacturing		
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing

Levy risk groups		Classification units	
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing
		24130	Printing support services
171	Petroleum, gas, and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning compound manufacturing

Levy risk groups		Classification units	
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass, and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
		27630	Nut, bolt, screw, and rivet manufacturing
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting

Levy risk groups		Classification units	
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
		84330	Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic, and electrical manufacturing	28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing

Levy risk groups		Classification units	
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28130	Automotive electrical components manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
		29220	Metal furniture manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing

Levy risk groups		Classification units	
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including less than 30% office work)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
		29410	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non-electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply

Levy risk groups		Classification units	
		37020	Sewerage and drainage services
		41221	Utility and communications 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
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted
324	Painting and decorating services	42440	Painting and decorating services

Levy risk groups	Classification units
326 Construction and building trade services	42101 Hire of construction machinery and cranes with operator
	42210 Concreting services
	42342 Building installation services (not elsewhere classified)
	42410 Plastering and ceiling services
	42420 Carpentry services
	42430 Tiling and carpeting services
	42450 Glazing services
	42510 Landscape construction services
	42590 Construction services (not elsewhere classified)
	95250 Gardening and turf management services
328 Structural trade services	42220 Bricklaying services
	42230 Roofing services
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges

Levy risk groups		Classification units	
341	Electrical and electronic goods wholesaling	46150	Electrical and electronic goods wholesaling (not elsewhere classified)
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats, and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
		51110	In-store retail support services
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motor cycle retailing (including associated vehicle servicing)

Levy risk groups		Classification units
		53130 Trailer and motor vehicle retailing (not elsewhere classified)
		53140 Motor vehicle parts retailing
		53210 Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240 Motor vehicle dismantling and used-part wholesaling
		53240 Tyre retailing
411	Food retailing	21640 Bakery product manufacturing (non-factory based)
		51100 Supermarket and grocery stores
		51210 Fresh meat, fish, and poultry retailing
		51220 Fruit and vegetable retailing
		51230 Liquor retailing
		51290 Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing
		95220 Photographic film processing
422	Clothing and footwear retailing	52210 Clothing retailing
		52220 Footwear retailing
424	Retail trade (low-risk group)	52350 Entertainment media retailing
		52410 Sport and camping equipment retailing
		52430 Newspaper and new and used book retailing
		52460 Stationery goods retailing
		52540 Flower retailing
		52550 Watch and jewellery retailing
		52560 Personal accessories retailing (not elsewhere classified)
		52591 Craft and gift retailing (not elsewhere classified)
		71111 Retail postal services
		95110 Video and other electronic media rental and hiring
426	Retail trade (low–medium-risk group)	52100 Department stores
		52331 Houseware retailing

Levy risk groups	Classification units
	52340 Electrical, electronic, and gas appliance retailing
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor-covering retailing
	52330 Hardware and building supplies retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars
	57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services
	51270 Catering services
	57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport
	61220 Urban bus transport
	61230 Taxi and road transport (not elsewhere classified)
	62000 Rail freight transport
	62100 Rail passenger transport
463 Road freight transport	61100 Road freight transport
491 Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
	66300 Airport operations and air transport support services (not elsewhere classified)

Levy risk groups		Classification units	
493	Air operations (higher-risk group)	02130	Air operations under Civil Aviation Rules Part 137
		64040	Air operations under Civil Aviation Rules Part 133 or 135
		64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs, and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agents and freight-forwarding services (no handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)

Levy risk groups	Classification units	
541 Publishing	24211 Newspaper publishing	
	24221 Magazine and other periodical publishing	
	24230 Book publishing	
	24231 Publishing (not elsewhere classified) (except software, music, and Internet)	
	24232 Internet publishing and broadcasting	
	24233 Directory and mailing-list publishing	
	24234 Music publishing	
	24235 Software publishing	
	581 Communications and information services	71200 Wired telecommunications network operation
		71210 Wireless telecommunications network operation (not elsewhere classified)
71230 Telecommunications services (not elsewhere classified)		
71240 Internet service providers and web-search portals		
78310 Data processing and web-hosting services		
78320 Electronic information storage services		
92110 Information services (not elsewhere classified)		
621 Finance, insurance, and statistical services		73100 Central banking
	73210 Banking	
	73220 Building society operation	
	73230 Credit union operation	
	73290 Depository financial intermediation (not elsewhere classified)	
	73300 Non-depository financing	
	73400 Financial asset investing	
	74110 Life insurance	
	74120 Superannuation funds	
	74210 Health insurance	

Levy risk groups	Classification units
	74220 General insurance
	75110 Financial asset broking services
	75190 Auxiliary finance and investment services (not elsewhere classified)
	75200 Auxiliary insurance services
	78530 Market research and statistical services
641 Financial and rental services	77301 Holder investor farms and livestock
	77410 Passenger car and minibus rental and hiring
	95190 Goods and equipment rental and hiring (not elsewhere classified)
661 Transport and machinery rental services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
	77430 Heavy machinery and scaffolding rental and hiring
671 Real estate services	77200 Real estate services
	77300 Non-financial assets leasing and investment (including franchisors)
673 Property development and operation	77110 Residential property operators and developers (excluding construction)
	77120 Non-residential property operators and developers (excluding construction)
691 Advertising and photographic services	78510 Advertising services
	95230 Professional photographic services
693 Design and engineering services	78210 Architectural services
	78220 Surveying and mapping services
	78230 Engineering design and engineering consulting services
	78520 Specialised design services (not elsewhere classified)
	91111 Post-production and digital visual effects services
695 Scientific research services	78100 Scientific research services
697 Scientific and veterinary services	78290 Scientific testing and analysis services

Levy risk groups		Classification units	
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management services and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order, and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice

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

Levy risk groups		Classification units
		86390 Allied health services (not elsewhere classified)
		86391 Health care services (not elsewhere classified)
		87222 Residential refuge operation
861	Preschool education and child care	84100 Preschool education
		87100 Child care services
863	Medical and social support services	86131 Labour supply services (nursing, medical, and dental)
		87290 Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130 Aged care residential services
		86330 Ambulance services
		87210 Retirement village operation (without rest home or hospital facilities)
		87211 Retirement village operation (with rest home or hospital facilities)
		87220 Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120 Motion picture and video distribution
		91210 Radio broadcasting
		91220 Free-to-air television broadcasting
		91230 Cable and other subscription programming
		92100 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
		92410 Performing arts operation
		92420 Creative artists, musicians, writers, and performers
		92510 Music and other sound recording activities (not elsewhere classified)
		92520 Performing arts venue operation
		93220 Casino operation

Levy risk groups	Classification units
911 Sporting and recreational activities (lower-risk group)	93111 Horse and dog racing administration and track operation
	93120 Sports and physical recreation venues, grounds, and facilities operation
	93130 Health and fitness centres and gymnasia operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93300 Amusement parks and centres operation
	93400 Amusement and other recreation activities (not elsewhere classified)
	913 Recreational facilities operation
92390 Nature reserve and conservation park operation	
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing

Levy risk groups	Classification units
	93185 Sport and physical recreation—squash or badminton
	93199 Sport and physical recreation—netball
917 Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93194 Sport and physical recreation—professional cricket
	93198 Sport and physical recreation—motor racing
	93410 Alpine and white water recreation activities
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation
	93290 Gambling activities (not elsewhere classified)

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

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

Schedule 2

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**Levy risk groups for experience period
tax year 1 April 2013 to 31 March 2014**

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not elsewhere classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere classified)
	01692 Mushroom growing
	02195 Horticultural contracting and labour supply services
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
016 Beef and sheep farming	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
	01250 Beef cattle farming
018 Dairy cattle farming	01300 Dairy cattle farming

Levy risk groups		Classification units	
021	Agriculture and fishing services and aquaculture	02190	Agriculture and fishing support services (not elsewhere classified)
		03021	Forest product and moss gathering and processing
		04210	Offshore aquaculture
		04220	Onshore aquaculture
025	Ocean and coastal fishing	04110	Rock lobster and crab fishing or potting
		04120	Prawn fishing
		04130	Fish trawling, seining, and netting (including processing on board)
		04150	Line fishing (including processing on board)
		04190	Fishing (not elsewhere classified)
041	Forestry, hunting and trapping	02200	Hunting and trapping
		03010	Forestry
		03020	Logging
03030	Forestry support services (excluding tree cutting and felling)		
051	Shearing	02120	Shearing services
081	Exploration and mining	11010	Coal mining
		13110	Iron ore mining
		13140	Gold ore mining
		13150	Mineral sand mining
		13170	Silver, lead, and zinc ore mining
		13190	Metal ore mining (not elsewhere classified)
		14110	Gravel and sand quarrying
		14190	Construction material mining (not elsewhere classified)
		14200	Mining and quarrying (not elsewhere classified)
		15110	Petroleum and natural gas exploration
		15130	Mineral exploration
		15200	Mining support services (not elsewhere classified)

Levy risk groups		Classification units	
110	Sugar, confectionery and crisps manufacturing, and packaging	21710	Sugar manufacturing
		21720	Confectionery manufacturing
		21795	Potato crisps and corn crisps manufacturing
		78670	Packaging services
112	Primary produce processing and manufacturing	21130	Cured meat and smallgoods manufacturing
		21210	Milk and cream processing
		21220	Ice cream manufacturing
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)
113	Bread and baking ingredients manufacturing	21520	Cereal, pasta, and baking-mix manufacturing
114	Food and animal feeds manufacturing	21610	Bread manufacturing (factory-based)
		21620	Cake and pastry manufacturing (factory-based)
		21630	Biscuit manufacturing (factory-based)
		21740	Prepared animal and bird feed manufacturing
		21790	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300	Fruit and vegetable processing
		21400	Oil and fat manufacturing
117	Seafood, poultry and grain product manufacturing	21120	Poultry processing
		21510	Grain mill product manufacturing
		21730	Seafood processing (other than on board vessels)
119	Meat processing	21110	Meat processing
121	Beverage and tobacco product manufacturing	21810	Soft drink, cordial, and syrup manufacturing
		21820	Beer manufacturing
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840	Spirit manufacturing
		21900	Cigarette and tobacco product manufacturing

Levy risk groups		Classification units	
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor-covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing

Levy risk groups		Classification units	
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing
		24130	Printing support services
171	Petroleum, gas and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning compound manufacturing
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing

Levy risk groups		Classification units	
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
		27630	Nut, bolt, screw, and rivet manufacturing
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
		84330	Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding

Levy risk groups		Classification units	
		27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28130	Automotive electrical components manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)

Levy risk groups		Classification units	
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	29220	Metal furniture manufacturing
		28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
251	Manufacturing (low-risk group)	28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)
		24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
28420	Communications equipment manufacturing		
		29410	Jewellery and silverware manufacturing

Levy risk groups		Classification units	
253	Furniture and other manufacturing	29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply
		37020	Sewerage and drainage services
		41221	Utility network construction and maintenance services
291	Waste services	96340	Waste treatment and disposal services
		96350	Solid waste collection services
		96370	Waste remediation and materials recovery services
		96380	Waste collection services (not elsewhere classified)
301	Other building construction	41120	Residential building construction (not elsewhere classified)
		41130	Non-residential building construction
303	House construction	41110	House construction
311	Road and bridge construction	41210	Road and bridge construction
313	Heavy and civil engineering construction	41220	Heavy and civil engineering construction (not elsewhere classified)

Levy risk groups		Classification units	
315	Land development services	41222	Land development and subdivision
		42100	Site preparation services
320	Agricultural, plumbing and homeware goods wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)
		45391	Plumbing goods wholesaling
		47320	Furniture and floor-coverings wholesaling
		47390	Kitchenware and diningware wholesaling
321	Electrical services	42320	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation and alarm services	42330	Air conditioning and heating services
		42341	Fire and security alarm installation services
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted
324	Painting and decorating services	42440	Painting and decorating services
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator
		42210	Concreting services
		42342	Building installation services (not elsewhere classified)
		42410	Plastering and ceiling services
		42420	Carpentry services
		42430	Tiling and carpeting services
		42450	Glazing services
		42510	Landscape construction services
		42590	Construction services (not elsewhere classified)
		95250	Gardening and turf management services
328	Structural trade services	42220	Bricklaying services
		42230	Roofing services
		42240	Structural steel erection services
331	Petroleum product and specialty wholesaling	45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)

Levy risk groups		Classification units	
		46120	Professional and scientific goods wholesaling
		46130	Computer and computer peripherals wholesaling
		46160	Telecommunication goods wholesaling
		47920	Jewellery and watch wholesaling
		47930	Toy and sporting goods wholesaling
		47991	Wholesaling—commission-based or excluding storage and handling of goods
333	Grocery and produce wholesaling	45120	Cereal grain wholesaling
		47150	Fruit and vegetable wholesaling
		47190	Grocery wholesaling (not elsewhere classified)
		47191	Grocery wholesaling—multiple product ranges
341	Electrical and electronic goods wholesaling	46150	Electrical and electronic goods wholesaling (not elsewhere classified)
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling

Levy risk groups	Classification units	
	47950	Paper product wholesaling
	47960	Pharmaceutical and toiletry goods wholesaling
373 Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
391 Car retailing	53110	Car retailing (including associated vehicle servicing)
393 Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
	46230	Motor vehicle new-part wholesaling
	52450	Marine equipment retailing
	53120	Motor cycle retailing (including associated vehicle servicing)
	53130	Trailer and motor vehicle retailing (not elsewhere classified)
	53140	Motor vehicle parts retailing
	53210	Petroleum fuel retailing (including associated vehicle servicing)
395 Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
	53240	Tyre retailing
411 Food retailing	21640	Bakery product manufacturing (non-factory based)
	51100	Supermarket and grocery stores
	51210	Fresh meat, fish, and poultry retailing
	51220	Fruit and vegetable retailing
	51230	Liquor retailing
	51290	Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing
	95220	Photographic film processing
422 Clothing and footwear retailing	52210	Clothing retailing
	52220	Footwear retailing
424 Retail trade (low-risk group)	52350	Entertainment media retailing
	52410	Sport and camping equipment retailing
	52430	Newspaper and book retailing
	52460	Stationery goods retailing
	52540	Flower retailing

Levy risk groups		Classification units	
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low-medium risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing
		52341	Computer and computer peripherals retailing
		52342	Electrical and electronic goods retailing (not elsewhere classified)
		52420	Toy and game retailing
		52590	Store-based retailing (not elsewhere classified)
		52595	Non-store retailing
		52597	Retail commission-based buying or selling (or both)
428	Store and non-store retailing	52230	Manchester and textile goods retailing (not elsewhere classified)
		52310	Furniture retailing
		52320	Floor-covering retailing
		52330	Hardware and building supplies retailing
		52520	Antique and used goods retailing
		52530	Garden supplies retailing
441	Hospitality services	57100	Accommodation
		57200	Pubs, taverns, and bars
		57400	Clubs (hospitality)
451	Catering and meal services	51250	Takeaway food services
		51270	Catering services
		57300	Cafes and restaurants
461	Road passenger and rail transport	61210	Interurban and rural bus transport
		61220	Urban bus transport

Levy risk groups		Classification units	
		61230	Taxi and road transport (not elsewhere classified)
		62000	Rail freight transport
		62100	Rail passenger transport
463	Road freight transport	61100	Road freight transport
491	Air transport and support services	64010	Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	02130	Air operations under Civil Aviation Rules Part 137
		64040	Air operations under Civil Aviation Rules Part 133 or 135
		64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)

Levy risk groups		Classification units	
		66420	Freight-forwarding services
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)
541	Publishing	24211	Newspaper publishing
		24221	Magazine and other periodical publishing
		24230	Book publishing
		24231	Publishing (not elsewhere classified) (except software, music, and Internet)
		24232	Internet publishing and broadcasting
		24233	Directory and mailing-list publishing
		24234	Music publishing
		24235	Software publishing
581	Communications and information services	71200	Wired telecommunications network operation
		71210	Wireless telecommunications network operation (not elsewhere classified)
		71230	Telecommunications services (not elsewhere classified)
		71240	Internet service providers and web-search portals
		78310	Data processing and web-hosting services
		78320	Electronic information storage services
		92110	Information services (not elsewhere classified)
621	Finance, insurance and statistical services	73100	Central banking
		73210	Banking
		73220	Building society operation
		73230	Credit union operation
		73290	Depository financial intermediation (not elsewhere classified)
		73300	Non-depository financing
		73400	Financial asset investing
		74110	Life insurance
		74120	Superannuation funds

Levy risk groups		Classification units	
		74210	Health insurance
		74220	General insurance
		75110	Financial asset broking services
		75190	Auxiliary finance and investment services (not elsewhere classified)
		75200	Auxiliary insurance services
		78530	Market research and statistical services
641	Financial and rental services	77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
		77300	Non-financial assets leasing and investment (including franchisors)
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
		91111	Post-production services and other motion picture and video activities (not elsewhere classified)
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)

Levy risk groups		Classification units	
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management advice and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services

Levy risk groups		Classification units	
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)
		87222	Residential refuge operation

Levy risk groups		Classification units	
861	Preschool education and child care	84100	Preschool education
		87100	Child care services
863	Medical and social support services	86131	Labour supply services (nursing, medical, and dental)
		87290	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)
		87211	Retirement village operation (with rest home or hospital facilities)
		87220	Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120	Motion picture and video distribution
		91210	Radio broadcasting
		91220	Free-to-air television broadcasting
		91230	Cable and other subscription programming
		92100	Libraries and archives
903	Entertainment and performing arts	91110	Motion picture and video production
		91130	Motion picture exhibition
		92410	Performing arts operation
		92420	Creative artists, musicians, writers, and performers
		92510	Music and other sound recording activities (not elsewhere classified)
		92520	Performing arts venue operation
		93220	Casino operation
911	Sporting and recreational activities (lower-risk group)	93111	Horse and dog racing administration and track operation
		93120	Sports and physical recreation venues, grounds, and facilities operation
		93130	Health and fitness centres and gymnasia operation
		93171	Sport and physical recreation—community rugby league

Levy risk groups		Classification units
		93184 Sport and physical recreation—softball or baseball
		93186 Sport and physical recreation—swimming
		93187 Sport and physical recreation—tennis
		93188 Sport and physical recreation—water skiing
		93190 Sport and physical recreation—community (not elsewhere classified)
		93192 Sport and physical recreation—boating or yachting
		93193 Sport and physical recreation—cycling
		93195 Sport and physical recreation—golf
		93300 Amusement parks and centres operation
		93400 Amusement and other recreation activities (not elsewhere classified)
913	Recreational facilities operation	92310 Zoological and botanic gardens operation
		92390 Nature reserve and conservation park operation
915	Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
		93112 Dog racing activities
		93170 Sport and physical recreation—community rugby
		93182 Sport and physical recreation—snow skiing
		93185 Sport and physical recreation—squash or badminton
		93199 Sport and physical recreation—netball
917	Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment
		93113 Horse racing activities—harness racing
		93115 Horse racing activities—harness racing—drivers
		93174 Sport and physical recreation—community cricket
		93194 Sport and physical recreation—professional cricket

Levy risk groups		Classification units	
		93198	Sport and physical recreation—motor racing
		93410	Alpine and white water recreation activities
919	Equine and sporting activities (high-risk group)	93110	Horse racing activities—thoroughbred and other (not elsewhere classified)
		93114	Horse racing activities—thoroughbred racing—jockeys
		93175	Sport and physical recreation—professional sport (not elsewhere classified)
		93180	Sport and physical recreation—professional rugby
		93181	Sport and physical recreation—professional rugby league
		93196	Sporting and recreational equine activities (not elsewhere classified)
		93197	Sport and physical recreation—motor cycling
921	Museums and gambling activities	92200	Museum operation
		93210	Lottery operation
		93290	Gambling activities (not elsewhere classified)
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)

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

Schedule 3

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

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant, and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not else- where classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere clas- sified)
	01692 Mushroom growing
	02195 Horticultural contracting and labour supply services
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
016 Beef and sheep farming	01593 Beekeeping
	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
018 Dairy cattle farming	01250 Beef cattle farming
	01300 Dairy cattle farming

Levy risk groups		Classification units	
021	Agriculture and fishing services and aquaculture	02190	Agriculture and fishing support services (not elsewhere classified)
		03021	Forest product and moss gathering and processing
		04210	Offshore aquaculture
		04220	Onshore aquaculture
025	Ocean and coastal fishing	04110	Rock lobster and crab fishing or potting
		04120	Prawn fishing
		04130	Fish trawling, seining, and netting (including processing on board)
		04150	Line fishing (including processing on board)
		04190	Fishing (not elsewhere classified)
041	Forestry, hunting, and trapping	02200	Hunting and trapping
		03010	Forestry
		03020	Logging
		03030	Forestry support services (excluding tree cutting and felling)
051	Shearing	02120	Shearing services
081	Exploration and mining	11010	Coal mining
		13110	Iron ore mining
		13140	Gold ore mining
		13150	Mineral sand mining
		13170	Silver, lead, and zinc ore mining
		13190	Metal ore mining (not elsewhere classified)
		14110	Gravel and sand quarrying
		14190	Construction material mining (not elsewhere classified)
		14200	Mining and quarrying (not elsewhere classified)
		15110	Petroleum and natural gas exploration
		15130	Mineral exploration
		15200	Mining support services (not elsewhere classified)

Levy risk groups	Classification units
110 Sugar, confectionery, and crisps manufacturing and packaging	21710 Sugar manufacturing
	21720 Confectionery manufacturing
	21795 Potato crisps and corn crisps manufacturing
	78670 Packaging services
112 Primary produce processing and manufacturing	21130 Cured meat and smallgoods manufacturing
	21210 Milk and cream processing
	21220 Ice cream manufacturing
	21290 Cheese and other dairy product manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	21520 Cereal, pasta, and baking-mix manufacturing
	21610 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	21620 Cake and pastry manufacturing (factory-based)
	21630 Biscuit manufacturing (factory-based)
	21740 Prepared animal and bird feed manufacturing
	21790 Food product manufacturing (not elsewhere classified)
116 Fruit, vegetable, and oil processing	21300 Fruit and vegetable processing
	21400 Oil and fat manufacturing
117 Seafood, poultry, and grain product manufacturing	21120 Poultry processing
	21510 Grain mill product manufacturing
	21730 Seafood processing (other than on-board vessels)
119 Meat processing	21110 Meat processing
121 Beverage and tobacco product manufacturing	21810 Soft drink, cordial, and syrup manufacturing
	21820 Beer manufacturing
	21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)
	21840 Spirit manufacturing
	21900 Cigarette and tobacco product manufacturing

Levy risk groups		Classification units	
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor-covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing

Levy risk groups		Classification units	
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing
		24130	Printing support services
171	Petroleum, gas, and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning compound manufacturing

Levy risk groups		Classification units	
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass, and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
		27630	Nut, bolt, screw, and rivet manufacturing
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting

Levy risk groups		Classification units	
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
		84330	Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic, and electrical manufacturing	28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing

Levy risk groups		Classification units	
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28130	Automotive electrical components manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
		29220	Metal furniture manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing

Levy risk groups		Classification units	
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
		29410	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non-electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply

Levy risk groups		Classification units	
		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
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted
324	Painting and decorating services	42440	Painting and decorating services

Levy risk groups	Classification units
326 Construction and building trade services	42101 Hire of construction machinery and cranes with operator
	42210 Concreting services
	42342 Building installation services (not elsewhere classified)
	42410 Plastering and ceiling services
	42420 Carpentry services
	42430 Tiling and carpeting services
	42450 Glazing services
	42510 Landscape construction services
	42590 Construction services (not elsewhere classified)
	95250 Gardening and turf management services
328 Structural trade services	42220 Bricklaying services
	42230 Roofing services
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges

Levy risk groups		Classification units	
341	Electrical and electronic goods wholesaling	46150	Electrical and electronic goods wholesaling (not elsewhere classified)
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats, and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motor cycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)

Levy risk groups		Classification units	
		53140	Motor vehicle parts retailing
		53210	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing
411	Food retailing	21640	Bakery product manufacturing (non-factory based)
		51100	Supermarket and grocery stores
		51210	Fresh meat, fish, and poultry retailing
		51220	Fruit and vegetable retailing
		51230	Liquor retailing
		51290	Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing
		95220	Photographic film processing
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low–medium-risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing

Levy risk groups	Classification units
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor-covering retailing
	52330 Hardware and building supplies retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars
	57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services
	51270 Catering services
	57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport
	61220 Urban bus transport
	61230 Taxi and road transport (not elsewhere classified)
	62000 Rail freight transport
	62100 Rail passenger transport
463 Road freight transport	61100 Road freight transport
491 Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
	66300 Airport operations and air transport support services (not elsewhere classified)
493 Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137

Levy risk groups		Classification units	
		64040	Air operations under Civil Aviation Rules Part 133 or 135
		64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, or 106
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs, and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)
		66420	Freight-forwarding services
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)
541	Publishing	24211	Newspaper publishing
		24221	Magazine and other periodical publishing

Levy risk groups	Classification units
	24230 Book publishing
	24231 Publishing (not elsewhere classified) (except software, music, and Internet)
	24232 Internet publishing and broadcasting
	24233 Directory and mailing-list publishing
	24234 Music publishing
	24235 Software publishing
581 Communications and information services	71200 Wired telecommunications network operation
	71210 Wireless telecommunications network operation (not elsewhere classified)
	71230 Telecommunications services (not elsewhere classified)
	71240 Internet service providers and web-search portals
	78310 Data processing and web-hosting services
	78320 Electronic information storage services
	92110 Information services (not elsewhere classified)
621 Finance, insurance, and statistical services	73100 Central banking
	73210 Banking
	73220 Building society operation
	73230 Credit union operation
	73290 Depository financial intermediation (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
	74120 Superannuation funds
	74210 Health insurance
	74220 General insurance
	75110 Financial asset broking services

Levy risk groups		Classification units	
		75190	Auxiliary finance and investment services (not elsewhere classified)
		75200	Auxiliary insurance services
		78530	Market research and statistical services
641	Financial and rental services	77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
		77300	Non-financial assets leasing and investment
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
		91111	Post-production services and other motion picture and video activities (not elsewhere classified)
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)

Levy risk groups		Classification units	
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management advice and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order, and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence

Levy risk groups		Classification units	
771	Police services	96310	Police services
773	Inspection, investigation, and security services	21111	Meat and food inspection services
		78640	Investigation and security services
775	Corrective services	96320	Correctional and detention services
777	Fire and emergency services	96330	Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Special-school education
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)

Levy risk groups		Classification units	
		86391	Health care services (not elsewhere classified)
		87222	Residential refuge operation
861	Preschool education and child care	84100	Preschool education
		87100	Child care services
863	Medical and social support services	86131	Labour supply services (nursing, medical, and dental)
		87290	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)
		87211	Retirement village operation (with rest home or hospital facilities)
		87220	Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120	Motion picture and video distribution
		91210	Radio broadcasting
		91220	Free-to-air television broadcasting
		91230	Cable and other subscription programming
		92100	Libraries and archives
903	Entertainment and performing arts	91110	Motion picture and video production
		91130	Motion picture exhibition
		92410	Performing arts operation
		92420	Creative artists, musicians, writers, and performers
		92510	Music and other sound recording activities (not elsewhere classified)
		92520	Performing arts venue operation
		93220	Casino operation
911	Sporting and recreational activities (lower-risk group)	93111	Horse and dog racing administration and track operation
		93120	Sports and physical recreation venues, grounds, and facilities operation

Levy risk groups	Classification units
	93130 Health and fitness centres and gymnasias operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93300 Amusement parks and centres operation
	93400 Amusement and other recreation activities (not elsewhere classified)
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
	93199 Sport and physical recreation—netball

Levy risk groups		Classification units	
917	Equine and sporting activities (medium-high risk group)	01520	Horse farming and horse agistment
		93113	Horse racing activities—harness racing
		93115	Horse racing activities—harness racing—drivers
		93174	Sport and physical recreation—community cricket
		93194	Sport and physical recreation—professional cricket
		93198	Sport and physical recreation—motor racing
		919	Equine and sporting activities (high-risk group)
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)

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

Schedule 4

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

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant, and crop growing	01110 Nursery production
	01111 Turf growing
	01120 Floriculture production
	01130 Vegetable growing
	01140 Grape growing
	01150 Apple and pear growing
	01160 Stone fruit growing
	01170 Kiwifruit growing
	01180 Olive growing
	01190 Fruit and tree nut growing (not else- where classified)
	01191 Citrus fruit growing
	01192 Berry fruit growing
	01210 Grain growing
	01690 Crop growing (not elsewhere clas- sified)
	01692 Mushroom growing
012 Poultry farming	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
014 Other livestock farming	01510 Pig farming
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
016 Beef and sheep farming	01593 Beekeeping
	01220 Grain and sheep or grain and beef cattle farming
	01230 Sheep and beef cattle farming
	01240 Sheep farming
018 Dairy cattle farming	01250 Beef cattle farming
	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)

Levy risk groups	Classification units
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
041 Forestry, hunting, and trapping	02200 Hunting and trapping
	03010 Forestry
	03020 Logging
	03030 Forestry support services (excluding tree cutting and felling)
051 Shearing	02120 Shearing services
081 Exploration and mining	11010 Coal mining
	13110 Iron ore mining
	13140 Gold ore mining
	13150 Mineral sand mining
	13170 Silver, lead, and zinc ore mining
	13190 Metal ore mining (not elsewhere classified)
	14110 Gravel and sand quarrying
	14190 Construction material mining (not elsewhere classified)
	14200 Mining and quarrying (not elsewhere classified)
	15110 Petroleum and natural gas exploration
	15130 Mineral exploration
	15200 Mining support services (not elsewhere classified)
110 Sugar, confectionery, and crisps manufacturing and packaging	21710 Sugar manufacturing
	21720 Confectionery manufacturing

Levy risk groups		Classification units	
		21795	Potato crisps and corn crisps manufacturing
		78670	Packaging services
112	Primary produce processing and manufacturing	21130	Cured meat and smallgoods manufacturing
		21210	Milk and cream processing
		21220	Ice cream manufacturing
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)
113	Bread and baking ingredients manufacturing	21520	Cereal, pasta, and baking-mix manufacturing
		21610	Bread manufacturing (factory-based)
114	Food and animal feeds manufacturing	21620	Cake and pastry manufacturing (factory-based)
		21630	Biscuit manufacturing (factory-based)
		21740	Prepared animal and bird feed manufacturing
		21790	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300	Fruit and vegetable processing
		21400	Oil and fat manufacturing
117	Seafood, poultry, and grain product manufacturing	21120	Poultry processing
		21510	Grain mill product manufacturing
		21730	Seafood processing (other than on-board vessels)
119	Meat processing	21110	Meat processing
121	Beverage and tobacco product manufacturing	21810	Soft drink, cordial, and syrup manufacturing
		21820	Beer manufacturing
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840	Spirit manufacturing
		21900	Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing

Levy risk groups	Classification units
	22290 Textile finishing and textile product manufacturing (not elsewhere classified)
	22390 Knitted product manufacturing
	22420 Clothing manufacturing
	22500 Footwear manufacturing
	22620 Leather and leather substitute goods manufacturing
	25510 Tyre manufacturing
	25590 Natural rubber product manufacturing
133 Textile and textile product manufacturing	22120 Synthetic textile manufacturing
	22140 Natural textile manufacturing
	22220 Textile floor-covering manufacturing
	22230 Rope, cordage, and twine manufacturing
135 Skin and hide processing	22110 Wool scouring
	22611 Leather tanning, fellmongery, and fur dressing
141 Wood products manufacturing and dealing	23210 Veneer and plywood manufacturing
	23230 Wooden structural fittings and components manufacturing
	23290 Wood product manufacturing (not elsewhere classified)
	29190 Prefabricated wooden building manufacturing
	45310 Timber wholesaling
	52592 Firewood, coal, and coke retailing
143 Timber processing	23110 Log sawmilling
	23120 Wood chipping
	23130 Timber resawing and dressing
151 Paper and paper product manufacturing	23310 Pulp, paper, and paperboard manufacturing
	23330 Corrugated paperboard and paperboard container manufacturing
	23340 Paper bag and sack manufacturing
	24110 Paper stationery manufacturing

Levy risk groups		Classification units	
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing
		24130	Printing support services
171	Petroleum, gas, and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning compound manufacturing
		25460	Cosmetic and toiletry preparation manufacturing

Levy risk groups		Classification units	
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass, and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27630	Nut, bolt, screw, and rivet manufacturing
		27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing

Levy risk groups		Classification units	
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
		84330	Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic, and electrical manufacturing	28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing
		28540	Electric lighting equipment manufacturing

Levy risk groups		Classification units	
		28590	Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28130	Automotive electrical components manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
		29220	Metal furniture manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
		28690	Machinery and equipment manufacturing (not elsewhere classified)

Levy risk groups		Classification units	
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
		29410	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non-electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply
		37020	Sewerage and drainage services

Levy risk groups		Classification units	
		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
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted
324	Painting and decorating services	42440	Painting and decorating services
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator

Levy risk groups		Classification units
		42210 Concreting services
		42342 Building installation services (not elsewhere classified)
		42410 Plastering and ceiling services
		42420 Carpentry services
		42430 Tiling and carpeting services
		42450 Glazing services
		42510 Landscape construction services
		42590 Construction services (not elsewhere classified)
		95250 Gardening and turf management services
328	Structural trade services	42220 Bricklaying services
		42230 Roofing services
		42240 Structural steel erection services
331	Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
		46120 Professional and scientific goods wholesaling
		46130 Computer and computer peripherals wholesaling
		46160 Telecommunication goods wholesaling
		47920 Jewellery and watch wholesaling
		47930 Toy and sporting goods wholesaling
		47991 Wholesaling—commission-based or excluding storage and handling of goods
333	Grocery and produce wholesaling	45120 Cereal grain wholesaling
		47150 Fruit and vegetable wholesaling
		47190 Grocery wholesaling (not elsewhere classified)
		47191 Grocery wholesaling—multiple product ranges
341	Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)

Levy risk groups		Classification units	
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats, and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motor cycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)
		53140	Motor vehicle parts retailing

Levy risk groups		Classification units	
		53210	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing
411	Food retailing	21640	Bakery product manufacturing (non-factory based)
		51100	Supermarket and grocery stores
		51210	Fresh meat, fish, and poultry retailing
		51220	Fruit and vegetable retailing
		51230	Liquor retailing
		51290	Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing
		95220	Photographic film processing
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low-medium-risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing
		52341	Computer and computer peripherals retailing

Levy risk groups	Classification units
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
	52595 Non-store retailing
	52597 Retail commission-based buying or selling (or both)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor-covering retailing
	52330 Hardware and building supplies retailing
	52520 Antique and used goods retailing
	52530 Garden supplies retailing
441 Hospitality services	57100 Accommodation
	57200 Pubs, taverns, and bars
	57400 Clubs (hospitality)
451 Catering and meal services	51250 Takeaway food services
	51270 Catering services
	57300 Cafes and restaurants
461 Road passenger and rail transport	61210 Interurban and rural bus transport
	61220 Urban bus transport
	61230 Taxi and road transport (not elsewhere classified)
	62000 Rail freight transport
	62100 Rail passenger transport
463 Road freight transport	61100 Road freight transport
491 Air transport and support services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129
	66300 Airport operations and air transport support services (not elsewhere classified)
493 Air operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137
	64040 Air operations under Civil Aviation Rules Part 133 or 135

Levy risk groups		Classification units	
		64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, or 106
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal and marina operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs, and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)
		66420	Freight-forwarding services
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)
541	Publishing	24211	Newspaper publishing
		24221	Magazine and other periodical publishing
		24230	Book publishing

Levy risk groups	Classification units
581 Communications and information services	24231 Publishing (not elsewhere classified) (except software, music, and Internet)
	24232 Internet publishing and broadcasting
	24233 Directory and mailing-list publishing
	24234 Music publishing
	24235 Software publishing
	71200 Wired telecommunications network operation
	71210 Wireless telecommunications network operation (not elsewhere classified)
	71230 Telecommunications services (not elsewhere classified)
	71240 Internet service providers and web-search portals
	78310 Data processing and web-hosting services
621 Finance, insurance, and statistical services	78320 Electronic information storage services
	92110 Information services (not elsewhere classified)
	73100 Central banking
	73210 Banking
	73220 Building society operation
	73230 Credit union operation
	73290 Depository financial intermediation (not elsewhere classified)
	73300 Non-depository financing
	73400 Financial asset investing
	74110 Life insurance
74120 Superannuation funds	
74210 Health insurance	
74220 General insurance	
75110 Financial asset broking services	
75190 Auxiliary finance and investment services (not elsewhere classified)	

Levy risk groups		Classification units	
		75200	Auxiliary insurance services
		78530	Market research and statistical services
641	Financial and rental services	77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
		77300	Non-financial assets leasing and investment
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
		91111	Post-production services and other motion picture and video activities (not elsewhere classified)
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services

Levy risk groups		Classification units	
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management advice and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order, and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services

Levy risk groups		Classification units	
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)

Levy risk groups		Classification units	
		87222	Residential refuge operation
861	Preschool education and child care	84100	Preschool education
		87100	Child care services
863	Medical and social support services	86131	Labour supply services (nursing, medical, and dental)
		87290	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)
		87211	Retirement village operation (with rest home or hospital facilities)
		87220	Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120	Motion picture and video distribution
		91210	Radio broadcasting
		91220	Free-to-air television broadcasting
		91230	Cable and other subscription programming
		92100	Libraries and archives
903	Entertainment and performing arts	91110	Motion picture and video production
		91130	Motion picture exhibition
		92410	Performing arts operation
		92420	Creative artists, musicians, writers, and performers
		92510	Music and other sound recording activities (not elsewhere classified)
		92520	Performing arts venue operation
		93220	Casino operation
911	Sporting and recreational activities (lower-risk group)	93111	Horse and dog racing administration and track operation
		93120	Sports and physical recreation venues, grounds, and facilities operation
		93130	Health and fitness centres and gymnasias operation

Levy risk groups	Classification units
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93300 Amusement parks and centres operation
	93400 Amusement and other recreation activities (not elsewhere classified)
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
	93199 Sport and physical recreation—netball

Levy risk groups		Classification units	
917	Equine and sporting activities (medium-high risk group)	01520	Horse farming and horse agistment
		93113	Horse racing activities—harness racing
		93115	Horse racing activities—harness racing—drivers
		93174	Sport and physical recreation—community cricket
		93194	Sport and physical recreation—professional cricket
		93198	Sport and physical recreation—motor racing
		93110	Horse racing activities—thoroughbred and other (not elsewhere classified)
919	Equine and sporting activities (high-risk group)	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
		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)

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

Michael Webster,
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 2015, revoke and replace the Accident Compensation (Experience Rating) Regulations 2014 (the **2014 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 2014 regulations are as follows:

- *Schedule 1* is new. It sets out the classification units to apply in the 2015–2016 levy year:
- *Schedule 2* is also new. It sets out the classification units that applied in the 2013–2014 levy year, grouped into the levy risk groups that apply in the 2015–2016 levy year:
- *Schedule 3* sets out the classification units that applied in the 2012–2013 levy year. It is the same as Schedule 2 of the 2014 regulations:
- *Schedule 4* sets out the classification units that applied in the 2011–2012 levy year. It is the same as Schedule 3 of the 2013 regulations.

Regulatory impact statement

The Ministry of Business, Innovation, and Employment produced a regulatory impact statement to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <http://www.mbie.govt.nz/about-us/publications/ris/acc-Levies-2015-2016.pdf>
 - <http://www.treasury.govt.nz/publications/informationreleases/ris>
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**Accident Compensation (Experience
Rating) Regulations 2015**

2015/38

Issued under the authority of the Legislation Act 2012.

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