



Accident Compensation (Work Account Levies) Regulations 2016

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 22nd day of February 2016

Present:

The Right Hon John Key presiding in Council

These regulations are made under sections 167(4) and (5), 244, 329, and 333 of the Accident Compensation Act 2001—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister for ACC made after complying with the consultation requirements of sections 330 and 331 of that Act.

Contents

		Page
1	Title	4
2	Commencement	4

Part 1

Preliminary provisions

3	Interpretation	4
4	Schedules classify industries	5
5	Period to which levy relates	5
6	Maximum earnings on which levy payable	5
7	Minimum levy to be paid by self-employed person earning less than stated amount or without earnings history	6

Part 2
Work account levy

8	Calculation of Work Account levy payable by employers and private domestic workers	6
9	Calculation of Work Account levy payable by self-employed persons	6
10	Work Account levy subject to adjustments	7

Part 3
Persons purchasing compensation

11	Application of this Part	7
12	Corporation to determine compensation levy	7
13	Base compensation levy	8
14	Non-abatement part	8
15	Self-employed person must pay either compensation levy or Work Account levy	8

Part 4
Downward adjustments to Work Account levy or compensation levy based on safety management practices

	Subpart 1—General provisions relating to downward adjustments to Work Account levy or compensation levy	
16	Limits on entitlement to downward adjustments	9
17	Auditors	9
18	Decisions made under this Part	9
	Subpart 2—Downward adjustments for all employers or self-employed persons	
19	Downward adjustments	9
20	Basis of downward adjustments	10
21	Employer or self-employed person may apply for audit	10
22	Determination of applications for audit	11
23	Restriction on further application for audit for downward adjustment	11
24	Application of downward adjustments	11
25	Administration of downward adjustments	12
26	Corporation may require further downward audit in certain circumstances	12
	Subpart 3—Downward adjustments for certain employers or self-employed persons	
27	Interpretation	13
28	Application of this subpart	14
29	Downward adjustments	14
30	Basis of downward adjustments	15

31	Employer or self-employed person may apply for downward adjustment	15
32	Determination of applications for downward adjustment	15
33	Audits	16
34	Application of downward adjustments	16
35	Person for whom downward adjustment made must submit annual declaration	16
36	Consequences of failure to submit annual declaration	17
37	Consequences if annual declaration discloses that this subpart no longer applies or self-assessment no longer current	17
38	Corporation may require further downward audit in certain circumstances	18
39	Restriction on further application for downward adjustment	20
40	Administration of downward adjustments	20

Part 5

Upward adjustments to Work Account levy based on employers' safety management practices

41	Auditors	21
42	Upward adjustments	21
43	Basis of upward adjustments	21
44	Further audits after upward adjustment	21
45	Application of upward adjustment to levy	22
46	Administration of upward adjustments	22

Part 6

Miscellaneous

47	Collection of Work Account levy	23
48	Interest rate on Work Account levy overpaid	23
49	Levy exclusive of GST	23
50	Amounts of levy exempt from payment	23
51	Continuation of adjustments	23
52	Revocation and savings	24

Schedule 1

Classifications and Work Account levy rates from 1 April 2016

Schedule 2

Classifications and levy rates for purchase of agreed level of weekly compensation from 1 April 2016

Regulations

1 Title

These regulations are the Accident Compensation (Work Account Levies) Regulations 2016.

2 Commencement

These regulations come into force on 1 April 2016.

Part 1

Preliminary provisions

3 Interpretation

In these regulations, unless the context otherwise requires,—

Act means the Accident Compensation Act 2001

applicant means an applicant for a downward adjustment under Part 4

approved auditor means a person approved by the chief executive under regulation 17(1) or 41(1) to conduct an audit for the purposes of Part 4 or 5, as the case may be

chief executive means the chief executive of the Corporation

classified means classified for the purpose of section 170 of the Act

compensation levy means the levy payable by self-employed persons and shareholder-employees to purchase and maintain weekly compensation under section 208 of the Act, calculated by the Corporation under regulation 12

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

downward adjustment means a downward adjustment to—

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

downward audit, in relation to an employer or a self-employed person, means an audit of the employer's or self-employed person's safety management practices conducted on the basis described in regulation 20 or 30

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

tax year has the same meaning as in section YA 1 of the Income Tax Act 2007 for the purposes of furnishing a return of income under the Tax Administration Act 1994

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

upward audit, in relation to an employer, means an audit of the employer's safety management practices conducted on the basis described in regulation 43

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

Work Account levy means the levy payable by—

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

4 Schedules classify industries

- (1) Schedules 1 and 2—
 - (a) list industries or risk classes (**classification units**); and
 - (b) assign a classification unit number to each item listed; and
 - (c) specify, as the case may be,—
 - (i) the rate of the Work Account levy for each classification unit; or
 - (ii) the compensation levy for each classification unit.
- (2) Rates of levy are expressed as dollars per \$100 of earnings or, as the case may be, per \$100 of agreed level of weekly compensation.

5 Period to which levy relates

- (1) The following periods are prescribed for the purposes of these regulations:
 - (a) the tax year commencing on 1 April 2016 and ending with the close of 31 March 2017; and
 - (b) any tax year commencing on or after 1 April 2017.
- (2) The Work Account levy and the compensation levy relate to the periods prescribed by subclause (1).

6 Maximum earnings on which levy payable

- (1) The maximum amount of earnings on which the Work Account levy is payable by an employer in respect of any 1 employee, or by a private domestic worker, in a tax year is \$122,063.
- (2) The maximum amount of self-employed earnings in the 2015/16 tax year or, if regulation 5(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 5(1)(b), on which a Work Account levy or compensation levy is payable by a self-employed person is \$120,070.

7 Minimum levy to be paid by self-employed person earning less than stated amount or without earnings history

- (1) This regulation applies to a self-employed person who, in the 2015/16 tax year or, if regulation 5(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 5(1)(b),—
- (a) worked for an average of more than 30 hours a week, whether or not as an employee; and
 - (b) either—
 - (i) earned less than \$30,680; or
 - (ii) cannot specify an amount of earnings as a self-employed person, because he or she did not have earnings as a self-employed person in that tax year.
- (2) The Work Account levy payable by the person must be calculated using the formula set out in regulation 9.

Part 2
Work account levy

8 Calculation of Work Account levy payable by employers and private domestic workers

The Work Account levy payable by employers and private domestic workers is calculated using the following formula:

$$(c \div 100) \times d$$

where—

c is,—

- (a) in respect of an employer, the amount of earnings paid to the employer's employees in the tax year prescribed in regulation 5(1)(a) or (b), whichever applies; or
- (b) in respect of a private domestic worker, the amount of earnings derived by the private domestic worker in the tax year prescribed in regulation 5(1)(a) or (b), whichever applies

d is the rate for the Work Account levy in Schedule 1 that applies to the classification unit in which the employer or private domestic worker is classified.

9 Calculation of Work Account levy payable by self-employed persons

The Work Account levy payable by self-employed persons is calculated using the following formula:

$$(c \div 100) \times d$$

where—

- c is—
- (a) the amount of earnings derived by the self-employed person in the 2015/16 tax year or, if regulation 5(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 5(1)(b); or
 - (b) if regulation 7 applies, \$30,680 minus the earnings received by the person as an employee during the tax year referred to in paragraph (a)
- d is the rate for the Work Account levy in Schedule 1 that applies to the classification unit in which the self-employed person is classified.

10 Work Account levy subject to adjustments

The Work Account levy payable by—

- (a) an employer or a self-employed person is subject to any downward adjustments under Part 4; and
- (b) an employer is subject to any upward adjustments under Part 5; and
- (c) an employer, a self-employed person, or a private domestic worker is subject to any adjustments under Part 1 or 2 of the Accident Compensation (Experience Rating) Regulations 2016.

Part 3

Persons purchasing compensation

11 Application of this Part

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

12 Corporation to determine compensation levy

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

$$g + h$$

where—

- g is the amount of base compensation levy calculated according to regulation 13
- h is either—

- (a) the amount of the non-abatement part of the compensation levy calculated under regulation 14, if that regulation applies; or
 - (b) zero, if regulation 14 does not apply.
- (3) The compensation levy payable by a person under subclause (1) is subject to any adjustments under—
- (a) Part 4; and
 - (b) Part 1 of the Accident Compensation (Experience Rating) Regulations 2016.

13 Base compensation levy

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

$$(j \times k) \div 100$$

where—

- j is the agreed level of compensation purchased by the person under section 208 of the Act, adjusted to an annual equivalent figure
- k is the appropriate levy rate stated in Schedule 2.

14 Non-abatement part

- (1) This regulation applies only to a person to whom this Part applies who purchases weekly compensation under an agreement that does not make provision for the reduction, or progressive reduction, of the agreed level of weekly compensation in circumstances set out in the agreement.
- (2) The amount of the non-abatement part of the compensation levy payable by a person to whom this regulation applies is calculated using the following formula:

$$(j \times p) \div 100$$

where—

- j is the same amount as item j in the formula set out in regulation 13
- p is the appropriate non-abatement part rate stated in Schedule 2.

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

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

Part 4

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

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

16 Limits on entitlement to downward adjustments

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

17 Auditors

- (1) Audits for the purposes of this Part (other than audits for the purposes of regulation 21(2)) must be conducted by an auditor approved by the chief executive for the purpose.
- (2) The chief executive must not approve a person to conduct audits of employers' or self-employed persons' safety management practices for the purposes of these regulations unless satisfied that the person has the qualifications and experience to undertake the audits.

18 Decisions made under this Part

The following decisions are decisions of the Corporation:

- (a) a decision about whether to make a downward adjustment:
- (b) a decision about which of the downward adjustments in regulation 19(2) applies:
- (c) a decision to discontinue or reduce a downward adjustment made after a further downward audit under regulation 26:
- (d) a decision about whether subpart 2 or subpart 3 of this Part applies to an employer:
- (e) a decision about whether to cancel or discontinue a downward adjustment under regulation 36, 37, or 38.

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

19 Downward adjustments

- (1) The Corporation may make, under this subpart, a downward adjustment if a downward audit discloses that the employer's or self-employed person's safety

management practices meet the standard required by the downward audit tool approved by the Minister for the purposes of this subpart.

- (2) The downward adjustment must be—
 - (a) 10% if the downward audit discloses that the employer's or self-employed person's safety management practices meet, to a primary level only, the standard required by the downward audit tool; or
 - (b) 15% if the downward audit discloses that the employer's or self-employed person's safety management practices meet, to a secondary level but not a tertiary level, the standard required by the downward audit tool; or
 - (c) 20% if the downward audit discloses that the employer's or self-employed person's safety management practices meet, to a tertiary level, the standard required by the downward audit tool.

20 Basis of downward adjustments

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

21 Employer or self-employed person may apply for audit

- (1) An employer or a self-employed person may apply to the Corporation for a downward audit under regulation 20(1) to see—
 - (a) whether the employer or self-employed person qualifies for a downward adjustment under this subpart; and
 - (b) if so, which of the downward adjustments in regulation 19(2) applies.
- (2) Every application under subclause (1) must be accompanied by a written notice, given by the applicant or (in the case of an employer that is a body corporate) an officer or employee of the applicant, that contains—
 - (a) a statement that the applicant has conducted the applicant's own audit of the applicant's safety management practices, based on the downward audit tool; and
 - (b) a declaration that, in the light of the results of the applicant's own audit, the applicant (or officer or employee) believes that a downward audit by an approved auditor would meet the standard required by the downward audit tool.

22 Determination of applications for audit

- (1) The Corporation must decide which of the applicants who have made applications under regulation 21(1) will be audited.
- (2) In deciding, the Corporation may consider the declaration referred to in regulation 21(2)(b).
- (3) The Corporation must deal with applications in the order in which they are received.
- (4) Within 10 working days after receiving an application under regulation 21(1), the Corporation must—
 - (a) decide whether or not to accept it; and
 - (b) give written notice to the applicant concerned of the Corporation's decision and the reasons for it.
- (5) For the purposes of this regulation, an application is to be treated as not having been received until the date on which the Corporation has received all the information it reasonably requires to enable it to consider the application.

23 Restriction on further application for audit for downward adjustment

If a downward audit has previously been conducted on an application made by an applicant under regulation 21(1), that applicant may not apply for another downward audit under that regulation for at least 12 months after being notified—

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

24 Application of downward adjustments

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment (or that adjustment as modified by any reductions under regulation 26(3)) must be applied to the Work Account levy or the compensation levy payable by the employer or self-employed person during the period—
 - (a) commencing on the first day of the month after the month in which the employer or self-employed person was notified of the decision; and
 - (b) ending on the earlier of—
 - (i) the day that is 24 months later; and
 - (ii) the discontinuation of the adjustment under regulation 26(3).
- (2) If a downward adjustment under this subpart will cease to apply to an employer's or a self-employed person's Work Account levy or compensation levy on

the expiration of a 24-month period, the Corporation must notify the employer or self-employed person of the date when the period will end.

- (3) The Corporation must comply with subclause (2)—
 - (a) not earlier than 3 months before the end of the period; and
 - (b) not later than 2 months before the end of the period.

25 Administration of downward adjustments

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

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

26 Corporation may require further downward audit in certain circumstances

- (1) The Corporation may require an employer to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the employer's Work Account levy took effect,—
 - (a) there has been a fatal or serious injury at the employer's workplace; or
 - (b) there has been a cluster of injuries at the employer's workplace; or
 - (c) the Corporation has received complaints from an employee or employees of the employer about safety standards at the employer's workplace; or
 - (d) the ownership or control of the employer's business has changed.
- (2) The Corporation may require a self-employed person to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the self-employed person's Work Account levy or compensation levy took effect,—
 - (a) there has been a fatal or serious injury at the self-employed person's workplace; or
 - (b) there has been a cluster of injuries at the self-employed person's workplace; or
 - (c) the Corporation has received complaints about safety standards at the self-employed person's workplace; or

- (d) the ownership or control of the self-employed person's business has changed.
- (3) After the further downward audit, the Corporation may discontinue or reduce the employer's or self-employed person's adjustment.
- (4) Promptly after deciding to discontinue or reduce the adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.
- (5) A discontinuation or reduction of the adjustment takes effect on the first day of the month after the month in which the Corporation notifies the employer or self-employed person of its decision to discontinue or reduce the adjustment.
- (6) The Corporation may adjust the amount of monthly instalments of the Work Account levy or compensation levy payable by the employer or self-employed person on and after the day on which the discontinuation or reduction of the adjustment takes effect.

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

27 Interpretation

In this subpart, unless the context otherwise requires,—

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

health and safety procedures includes—

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

prescribed downward adjustment period has the meaning given to it by regulation 34(3)

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

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

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

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

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

28 Application of this subpart

- (1) This subpart applies to—
 - (a) an employer, if either of the following applies:
 - (i) the total liable earnings of the employer's employees are equal to or less than \$578,000 in the current tax year; or
 - (ii) the employer employs 10 or fewer full-time-equivalent employees; or
 - (b) a self-employed person, if either of the following applies:
 - (i) the person derived earnings, as a self-employed person, that are equal to or less than \$578,000 in the previous tax year; or
 - (ii) the person employs 10 or fewer full-time-equivalent employees.
- (2) This subpart applies only if—
 - (a) the Corporation is satisfied that the employer (or the employer's responsible employee) or the self-employed person has a relevant industry health and safety management background; and
 - (b) the employer or self-employed person allows a downward audit (which may include an on-site audit) to be conducted of the employer's or self-employed person's safety management practices.

29 Downward adjustments

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

30 Basis of downward adjustments

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

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

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

32 Determination of applications for downward adjustment

- (1) The Corporation must deal with applications for downward adjustments under this subpart in the order in which they are received.
- (2) After receiving an application, the Corporation must—
 - (a) decide whether this subpart applies to the applicant; and
 - (b) decide whether to make the downward adjustment.
- (3) The Corporation—
 - (a) may consider the declarations referred to in regulation 31(2) in making any decision under subclause (2); and
 - (b) must give the applicant written notice of that decision and the reasons for it.

33 Audits

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

34 Application of downward adjustments

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment must be applied to the Work Account levy or compensation levy payable by the employer or self-employed person during the prescribed downward adjustment period.
- (2) Subclause (1) is subject to regulations 36, 37, and 38.
- (3) In this regulation, **prescribed downward adjustment period** means the period comprising—
 - (a) the tax year in which the applicant's application for the downward adjustment under this subpart was received (that is, the period commencing on 1 April and ending on 31 March in that tax year); and
 - (b) the following 2 tax years.

35 Person for whom downward adjustment made must submit annual declaration

- (1) The Corporation must send to every employer or self-employed person for whom the Corporation has made a downward adjustment under this subpart a written notice that the employer or self-employed person is required to submit a declaration under subclause (3).
- (2) The written notice must be sent to the employer or self-employed person each year of the prescribed downward adjustment period, before each anniversary of the date of the person's application for the downward adjustment.
- (3) The employer or self-employed person must, within 6 months of the date of the written notice, submit to the Corporation a declaration that, at the time the declaration is made,—
 - (a) this subpart continues to apply to the employer or self-employed person on the basis that the employer or self-employed person continues to meet the requirements in regulation 28; and

- (b) the assessment that was included, in accordance with regulation 31(2)(c), in the employer's or self-employed person's application for the downward adjustment continues to reflect the person's safety management practices.
- (4) To avoid doubt, the requirement in subclause (3) applies only during the prescribed downward adjustment period.

36 Consequences of failure to submit annual declaration

- (1) If an employer or a self-employed person for whom the Corporation has made a downward adjustment under this subpart fails to submit a declaration required by regulation 35(3) within the time required by that subclause, the Corporation—
 - (a) may cancel the downward adjustment for the tax year in which the declaration was due; and
 - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was due.
- (2) If the downward adjustment is cancelled for a tax year under subclause (1)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (3) If the Corporation cancels the downward adjustment under subclause (1)(a) after the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (4) If the Corporation cancels the downward adjustment under subclause (1)(a) or discontinues the downward adjustment under subclause (1)(b) before the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (5) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.

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

- (1) This regulation applies if a declaration submitted by an employer or a self-employed person under regulation 35(3) discloses that—
 - (a) this subpart no longer applies to the employer or self-employed person on the basis that the employer or self-employed person no longer meets the requirements in regulation 28; or

- (b) the assessment that was included, in accordance with regulation 31(2)(c), in the employer's or self-employed person's application for the downward adjustment no longer reflects the employer's or self-employed person's safety management practices.
- (2) The Corporation—
 - (a) may cancel the downward adjustment for the tax year in which the declaration was made; and
 - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was made.
- (3) If the downward adjustment is cancelled for a tax year under subclause (2)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (4) If the Corporation cancels the downward adjustment under subclause (2)(a) after the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (5) If the Corporation cancels the downward adjustment under subclause (2)(a) or discontinues the downward adjustment under subclause (2)(b) before the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (6) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.
- (7) If subclause (1)(a) applies, the employer or self-employed person may not make a new application for a downward adjustment until this subpart applies to the employer or self-employed person.
- (8) If subclause (1)(b) applies, the employer or self-employed person may make a new application for a downward adjustment (in which case the provisions of this subpart must be complied with again).
- (9) Subclause (8) is subject to regulation 39(2).

38 Corporation may require further downward audit in certain circumstances

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

- (c) the Corporation has received complaints about safety standards at the employer's workplace; or
 - (d) the Corporation believes, on reasonable grounds, that—
 - (i) this subpart does not apply to the employer; or
 - (ii) the assessment that was included, in accordance with regulation 31(2)(c), in the employer's application for the downward adjustment does not reflect the employer's safety management practices; or
 - (e) the ownership or control of the employer's business has changed.
- (2) The Corporation may require a self-employed person to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the self-employed person's Work Account levy or compensation levy took effect,—
- (a) there has been a fatal or serious injury at the self-employed person's workplace; or
 - (b) there has been a cluster of injuries at the self-employed person's workplace; or
 - (c) the Corporation has received complaints about safety standards at the self-employed person's workplace; or
 - (d) the Corporation believes, on reasonable grounds, that—
 - (i) this subpart does not apply to the self-employed person; or
 - (ii) the assessment that was included, in accordance with regulation 31(2)(c), in the self-employed person's application for the downward adjustment does not reflect the self-employed person's safety management practices; or
 - (e) the ownership or control of the self-employed person's business has changed.
- (3) If the employer's or self-employed person's safety management practices fail to meet the standard required in the further downward audit, the Corporation may—
- (a) cancel the downward adjustment for the tax year in which the further downward audit was conducted; and
 - (b) discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the further downward audit was conducted.
- (4) If the downward adjustment is cancelled for a tax year under subclause (3)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (5) If the Corporation cancels the downward adjustment under subclause (3)(a) after the employer or self-employed person has paid the downward-adjusted

Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.

- (6) If the Corporation cancels the downward adjustment under subclause (3)(a) or discontinues the downward adjustment under subclause (3)(b) before the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.
- (7) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.

39 Restriction on further application for downward adjustment

- (1) This regulation applies if—
 - (a) an employer or a self-employed person applies for a downward adjustment under this subpart and the Corporation decides not to make a downward adjustment because—
 - (i) the employer or self-employed person is not a person to whom this subpart applies; or
 - (ii) the employer's or self-employed person's safety management practices do not meet the standard required by a downward audit tool; or
 - (b) the Corporation makes a downward adjustment, but then decides to cancel or discontinue the downward adjustment under regulation 36, 37, or 38.
- (2) If the employer or self-employed person makes a further application for a downward adjustment within 6 months of being notified of the Corporation's decision referred to in subclause (1)(a) or (b), the Corporation may refuse to consider the further application.

40 Administration of downward adjustments

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

- (a) must pay the amount of the downward adjustment to the employer or self-employed person—
 - (i) if the employer or self-employed person so requests; and
 - (ii) if, after the downward adjustment, the employer's or self-employed person's account is more than \$100 in credit; or

- (b) must credit the amount of the adjustment to the employer's or self-employed person's account to be offset against payment of the Work Account levy or compensation levy for the next period.

Part 5

Upward adjustments to Work Account levy based on employers' safety management practices

41 Auditors

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

42 Upward adjustments

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

43 Basis of upward adjustments

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

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

44 Further audits after upward adjustment

- (1) If an upward adjustment has taken effect in a tax year, the Corporation must arrange a further upward audit of the employer to be conducted in every later

tax year until an upward audit discloses that the employer's safety management practices meet the standard required by the upward audit tool.

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

45 Application of upward adjustment to levy

- (1) If an upward adjustment has taken effect in a tax year, the adjustment must be applied to the Work Account levy payable by the employer—
 - (a) for that tax year; and
 - (b) for each following tax year in which—
 - (i) an upward audit discloses that the employer's safety management practices fail to meet the standard required by the upward audit tool; or
 - (ii) no upward audit of the employer is conducted.
- (2) If in any tax year an audit under regulation 44 discloses that an employer's safety management practices meet the standard required by the upward audit tool, the upward adjustment to the Work Account levy payable by the employer ceases to apply for that tax year.

46 Administration of upward adjustments

- (1) If in any tax year, after an employer has paid the Work Account levy for that tax year (including the applicable upward adjustment to that levy), a further upward audit under regulation 44 discloses that the employer's safety management practices meet the standard required by the upward audit tool, the Corporation—
 - (a) must pay the amount of the upward adjustment to the employer—
 - (i) if the employer so requests; and
 - (ii) if, after the adjustment, the employer's account is more than \$100 in credit; or
 - (b) must credit the amount of the adjustment to the employer's account to be offset against payment of the Work Account levy for the next period.

- (2) The Corporation may adjust the amount of monthly instalments of the Work Account levy payable by an employer if the Corporation applies or ceases to apply an upward adjustment under regulation 45.

Part 6

Miscellaneous

47 Collection of Work Account levy

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

48 Interest rate on Work Account levy overpaid

The interest rate payable on amounts that are refundable to employers under section 173(2)(a) of the Act is 6% per year.

49 Levy exclusive of GST

The amount of any levy derived by applying the appropriate levy rate set out in the relevant schedule, and making any adjustments under Part 4 or 5, is exclusive of any goods and services tax payable on that levy.

50 Amounts of levy exempt from payment

For the purposes of section 244 of the Act, the relevant exempt amount for any invoice that is issued to an employer, a private domestic worker, or a self-employed person for the purposes of the Act and that includes the Work Account levy is set,—

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

51 Continuation of adjustments

- (1) This regulation applies to an employer or a self-employed person if, in relation to that employer or self-employed person,—
- (a) the Corporation has made a downward or upward adjustment under the regulations revoked by regulation 52 or any corresponding revoked regulations made under the Act; and
 - (b) the relevant adjustment was in force immediately before the commencement of these regulations.
- (2) An employer or a self-employed person in relation to whom the Corporation made a downward adjustment must be treated as if the Corporation had made the adjustment under subpart 2 or 3 of Part 4 of these regulations.
- (3) An employer or a self-employed person in relation to whom the Corporation made an upward adjustment must be treated as if the Corporation had made the adjustment under Part 5 of these regulations.

- (4) To avoid doubt, the periods referred to in regulations 24 and 34 include any relevant periods before the commencement of these regulations.

52 Revocation and savings

- (1) The Accident Compensation (Work Account Levies) Regulations 2015 (LI 2015/39) are revoked.
- (2) Despite subclause (1), the regulations specified in that subclause continue to apply with respect to the period commencing on 1 April 2015 and ending with the close of 31 March 2016 as if they had not been revoked.

Schedule 1

Classifications and Work Account levy rates from 1 April 2016

Classification unit number	Classification unit	rr 4, 8, 9 Levy rate per \$100 of earnings
57100	Accommodation	\$0.78
78420	Accounting services	\$0.12
25491	Adhesive manufacturing	\$0.42
78693	Administrative services (not elsewhere classified)	\$0.33
84400	Adult, community, and other education (not elsewhere classified)	\$0.30
78510	Advertising services	\$0.16
86130	Aged care residential services	\$1.22
46110	Agricultural and construction machinery wholesaling	\$0.92
28610	Agricultural machinery and equipment manufacturing	\$1.49
45190	Agricultural product wholesaling (not elsewhere classified)	\$0.60
02190	Agriculture and fishing support services (not elsewhere classified)	\$2.41
42330	Air conditioning and heating services	\$1.16
64040	Air operations under Civil Aviation Rules Part 133 or 135	\$1.78
02130	Air operations under Civil Aviation Rules Part 137	\$2.24
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	\$1.78
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.44
28240	Aircraft manufacturing and repair services	\$0.42
66300	Airport operations and air transport support services (not elsewhere classified)	\$0.44
86390	Allied health services (not elsewhere classified)	\$0.27
93410	Alpine and white water recreation activities	\$2.92
27210	Alumina production	\$2.60
27310	Aluminium rolling, drawing, and extruding	\$1.45
27220	Aluminium smelting	\$2.60
86330	Ambulance services	\$1.22
93400	Amusement and other recreation activities (not elsewhere classified)	\$0.89
93300	Amusement parks and centres operation	\$0.89
52520	Antique and used goods retailing	\$0.88
01150	Apple and pear growing	\$1.17
27420	Architectural aluminium product manufacturing	\$1.45
78210	Architectural services	\$0.20
84600	Arts education	\$0.30
53230	Automotive body, paint, and interior repair and maintenance	\$1.03
28130	Automotive electrical components manufacturing	\$1.03
53220	Automotive electrical services	\$1.03
53290	Automotive repair and maintenance (not elsewhere classified)	\$1.03
75190	Auxiliary finance and investment services (not elsewhere classified)	\$0.18

Classification unit number	Classification unit	Levy rate per \$100 of earnings
75200	Auxiliary insurance services	\$0.18
21640	Bakery product manufacturing (non-factory-based)	\$0.90
73210	Banking	\$0.18
25490	Basic chemical product manufacturing (not elsewhere classified)	\$0.42
25350	Basic inorganic chemical manufacturing	\$0.22
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$2.60
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.58
25340	Basic organic chemical manufacturing	\$0.53
25360	Basic polymer manufacturing (not elsewhere classified)	\$0.68
01250	Beef cattle farming	\$2.49
01593	Beekeeping	\$2.36
21820	Beer manufacturing	\$0.49
01192	Berry fruit growing	\$1.17
21630	Biscuit manufacturing (factory-based)	\$1.03
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$1.62
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	\$1.51
47940	Book and magazine wholesaling	\$0.30
24230	Book publishing	\$0.13
21610	Bread manufacturing (factory-based)	\$0.87
42220	Bricklaying services	\$3.00
95300	Brothel-keeping, massage parlour, and prostitution services	\$0.55
42592	Building completion services—all trades subcontracted	\$1.55
42342	Building installation services (not elsewhere classified)	\$2.48
73220	Building society operation	\$0.18
96210	Business and professional association services	\$0.20
91230	Cable and other subscription programming	\$0.15
57300	Cafes and restaurants	\$0.63
21620	Cake and pastry manufacturing (factory-based)	\$1.03
78692	Call centre operation	\$0.28
53110	Car retailing (including associated vehicle servicing)	\$0.49
46210	Car wholesaling	\$0.32
42420	Carpentry services	\$2.49
93220	Casino operation	\$0.50
51270	Catering services (including on-hired hospitality staff)	\$0.63
26310	Cement and lime manufacturing	\$1.40
73100	Central banking	\$0.18
81110	Central government administration (not elsewhere classified)	\$0.23
26290	Ceramic product manufacturing (not elsewhere classified)	\$1.84
45120	Cereal grain wholesaling	\$0.81
21520	Cereal, pasta, and baking-mix manufacturing	\$0.89
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.80

Classification unit number	Classification unit	Levy rate per \$100 of earnings
87100	Childcare services	\$0.54
86360	Chiropractic and osteopathic services	\$0.27
21900	Cigarette and tobacco product manufacturing	\$0.49
01191	Citrus fruit growing	\$1.17
26210	Clay brick manufacturing	\$1.40
78660	Cleaning services and facilities management (not elsewhere classified)	\$1.43
25450	Cleaning-compound manufacturing	\$0.45
52620	Clothing and footwear repair	\$0.54
47220	Clothing and footwear wholesaling	\$0.30
22420	Clothing manufacturing	\$0.62
52210	Clothing retailing	\$0.33
57400	Clubs (hospitality)	\$0.78
11010	Coal mining	\$1.48
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.53
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	\$1.53
84230	Combined primary and secondary education	\$0.25
46220	Commercial vehicle wholesaling	\$0.92
28420	Communications equipment manufacturing	\$0.21
96291	Community-based, multi-functional activities (not elsewhere classified)	\$0.55
86340	Community health centre operation	\$0.27
52341	Computer and computer peripherals retailing	\$0.44
46130	Computer and computer peripherals wholesaling	\$0.21
28410	Computer and electronic office equipment manufacturing	\$0.21
78340	Computer systems design and related services	\$0.11
26350	Concrete product manufacturing	\$1.40
42210	Concreting services	\$2.49
21720	Confectionery manufacturing	\$0.80
14190	Construction material mining (not elsewhere classified)	\$1.48
42590	Construction services (not elsewhere classified)	\$2.49
23390	Converted paper product manufacturing (not elsewhere classified)	\$0.70
27230	Copper, silver, lead, and zinc smelting and refining	\$2.60
78560	Corporate head office management services	\$0.16
96320	Correctional and detention services	\$1.31
23330	Corrugated paperboard and paperboard container manufacturing	\$0.66
25460	Cosmetic and toiletry preparation manufacturing	\$0.45
71120	Courier pick-up and delivery services	\$1.28
52591	Craft and gift retailing (not elsewhere classified)	\$0.34
92420	Creative artists, musicians, writers, and performers	\$0.50
78691	Credit reporting and debt collection services	\$0.28
73230	Credit union operation	\$0.18

Classification unit number	Classification unit	Levy rate per \$100 of earnings
01690	Crop growing (not elsewhere classified)	\$1.17
21130	Cured meat and smallgoods manufacturing	\$1.73
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	\$0.16
22210	Cut and sewn textile product manufacturing	\$0.62
01300	Dairy cattle farming	\$2.51
47130	Dairy produce wholesaling	\$1.15
78310	Data processing and web-hosting services	\$0.14
01530	Deer farming	\$2.36
82000	Defence	\$1.15
86230	Dental services	\$0.14
52100	Department stores	\$0.44
73290	Depository financial intermediation (not elsewhere classified)	\$0.18
95270	Diet and weight-reduction centre operation	\$0.55
24233	Directory and mailing-list publishing	\$0.13
78630	Document preparation services	\$0.18
93112	Dog racing activities	\$1.90
28510	Domestic appliance manufacturing (not elsewhere classified)	\$0.42
52610	Domestic appliance repair and maintenance	\$1.03
84700	Educational support services	\$0.18
28520	Electric cable and wire manufacturing	\$0.42
28540	Electric lighting equipment manufacturing	\$0.42
52342	Electrical and electronic goods retailing (not elsewhere classified)	\$0.44
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.25
52340	Electrical, electronic, and gas appliance retailing	\$0.44
28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.42
42320	Electrical services (including telecommunication services within buildings)	\$0.96
36130	Electricity generation (not elsewhere classified)	\$0.66
36101	Electricity line-system operation	\$1.20
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.54
28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.42
78320	Electronic information storage services	\$0.14
78610	Employment placement and recruitment services (no on-hired staff)	\$0.30
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	\$0.66
78230	Engineering design and engineering consulting services	\$0.20
52350	Entertainment media retailing	\$0.34
25410	Explosives manufacturing	\$0.42
27690	Fabricated metal product manufacturing (not elsewhere classified)	\$1.51
25310	Fertiliser manufacturing	\$0.68
75110	Financial asset broking services	\$0.18

Classification unit number	Classification unit	Levy rate per \$100 of earnings
73400	Financial asset investing	\$0.18
42341	Fire and security alarm installation services	\$1.16
96330	Fire protection and other emergency services (except police and ambulance services)	\$1.24
52592	Firewood, coal, and coke retailing	\$1.76
47140	Fish and seafood wholesaling	\$1.15
04130	Fish trawling, seining, and netting (including processing on-board)	\$3.24
04190	Fishing (not elsewhere classified)	\$3.24
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.70
52320	Floor-covering retailing	\$0.88
01120	Floriculture production	\$1.17
52540	Flower retailing	\$0.36
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$0.70
46190	Food and other specialised industrial machinery and equipment wholesaling	\$0.44
21790	Food product manufacturing (not elsewhere classified)	\$1.03
22500	Footwear manufacturing	\$0.62
52220	Footwear retailing	\$0.33
81300	Foreign government representation	\$0.23
03021	Forest product and moss gathering and processing	\$2.40
03010	Forestry	\$3.86
03030	Forestry support services (excluding tree cutting and felling)	\$3.89
36110	Fossil fuel electricity generation	\$0.66
91220	Free-to-air television broadcasting	\$0.15
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	\$0.95
51210	Fresh meat, fish, and poultry retailing	\$0.90
01190	Fruit and tree nut growing (not elsewhere classified)	\$1.17
21300	Fruit and vegetable processing	\$1.22
51220	Fruit and vegetable retailing	\$0.90
47150	Fruit and vegetable wholesaling	\$0.81
95240	Funeral, crematorium, and cemetery services	\$0.55
47320	Furniture and floor-coverings wholesaling	\$0.60
29290	Furniture manufacturing (not elsewhere classified)	\$1.09
52310	Furniture retailing	\$0.88
93290	Gambling activities (not elsewhere classified)	\$0.31
52530	Garden supplies retailing	\$0.88
95250	Gardening and turf management services	\$2.48
36200	Gas supply	\$1.10
74220	General insurance	\$0.18
86210	General practice medical services	\$0.12
26100	Glass and glass product manufacturing	\$1.40

Classification unit number	Classification unit	Levy rate per \$100 of earnings
42450	Glazing services	\$2.49
13140	Gold ore mining	\$1.48
95190	Goods and equipment rental and hiring (not elsewhere classified)	\$0.77
01220	Grain and sheep or grain and beef cattle farming	\$2.50
01210	Grain growing	\$1.17
21510	Grain mill product manufacturing	\$1.92
67010	Grain storage services	\$1.06
01140	Grape growing	\$1.17
14110	Gravel and sand quarrying	\$1.48
47191	Grocery wholesaling—multiple product ranges	\$0.81
47190	Grocery wholesaling (not elsewhere classified)	\$0.81
95260	Hairdressing and beauty services	\$0.55
52330	Hardware and building supplies retailing	\$0.88
45390	Hardware goods wholesaling (not elsewhere classified)	\$0.72
93130	Health and fitness centres and gymnasias operation	\$0.89
86391	Health care services (not elsewhere classified)	\$0.27
74210	Health insurance	\$0.18
41220	Heavy and civil engineering construction (not elsewhere classified)	\$1.82
77430	Heavy machinery and scaffolding rental and hiring	\$1.28
84310	Higher education (undergraduate and postgraduate courses)	\$0.16
42101	Hire of construction machinery and cranes with operator	\$2.48
77301	Holder investor farms and livestock	\$0.77
93111	Horse and dog racing administration and track operation	\$0.89
01520	Horse farming and horse agistment	\$2.93
93113	Horse racing activities—harness racing	\$2.92
93115	Horse racing activities—harness racing—drivers	\$2.92
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	\$6.08
93114	Horse racing activities—thoroughbred racing—jockeys	\$6.08
02195	Horticultural contracting and labour supply services	\$1.17
86110	Hospitals (except psychiatric hospitals)	\$0.56
41110	House construction	\$2.45
52331	Houseware retailing	\$0.46
25430	Human pharmaceutical and medicinal product manufacturing	\$0.45
02200	Hunting and trapping	\$3.86
36120	Hydroelectricity generation	\$0.66
21220	Ice cream manufacturing	\$0.80
45230	Industrial and agricultural chemical product wholesaling	\$0.30
25320	Industrial gas manufacturing	\$0.22
92110	Information services (not elsewhere classified)	\$0.23
63030	Inland water transport (except passenger-only)	\$1.53
51110	In-store retail support services	\$0.56
96290	Interest group services (not elsewhere classified)	\$0.20

**Accident Compensation (Work Account Levies)
Regulations 2016**

2016/27

Schedule 1

Classification unit number	Classification unit	Levy rate per \$100 of earnings
24232	Internet publishing and broadcasting	\$0.13
71240	Internet service providers and web-search portals	\$0.36
61210	Interurban and rural bus transport	\$1.05
78640	Investigation and security services	\$0.77
27120	Iron and steel casting	\$1.31
27121	Iron and steel forging	\$1.31
13110	Iron ore mining	\$1.48
27110	Iron smelting and steel manufacturing	\$1.29
29410	Jewellery and silverware manufacturing	\$0.21
47920	Jewellery and watch wholesaling	\$0.21
81200	Justice	\$0.26
47390	Kitchenware and diningware wholesaling	\$0.60
01170	Kiwifruit growing	\$1.17
22390	Knitted product manufacturing	\$0.62
96220	Labour association services	\$0.20
86131	Labour supply services (nursing, medical, and dental)	\$1.02
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$0.93
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	\$1.49
78620	Labour supply services (on-hired staff—office workers only)	\$0.18
41222	Land development and subdivision	\$1.73
42510	Landscape construction services	\$2.49
95210	Laundry and dry-cleaning services	\$1.37
22620	Leather and leather substitute goods manufacturing	\$0.62
22611	Leather tanning, fellmongery, and fur dressing	\$1.74
78410	Legal services	\$0.12
92100	Libraries and archives	\$0.15
74110	Life insurance	\$0.18
28650	Lifting and material-handling equipment manufacturing	\$0.70
04150	Line fishing (including processing on-board)	\$3.24
47170	Liquor and tobacco product wholesaling	\$0.30
51230	Liquor retailing	\$0.90
01590	Livestock farming (not elsewhere classified)	\$2.37
81130	Local government administration (not elsewhere classified)	\$0.40
23110	Log sawmilling	\$1.88
03020	Logging	\$3.86
93210	Lottery operation	\$0.31
28640	Machine tool and parts manufacturing	\$0.70
28690	Machinery and equipment manufacturing (not elsewhere classified)	\$1.49
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	\$1.03
24221	Magazine and other periodical publishing	\$0.13
78550	Management services and related consulting services	\$0.16

Classification unit number	Classification unit	Levy rate per \$100 of earnings
52230	Manchester and textile goods retailing (not elsewhere classified)	\$0.88
29490	Manufacturing (not elsewhere classified)	\$1.09
52450	Marine equipment retailing	\$0.59
78530	Market research and statistical services	\$0.14
29230	Mattress manufacturing	\$1.09
21111	Meat and food inspection services	\$0.77
47110	Meat, poultry, and smallgoods wholesaling	\$1.15
21110	Meat processing	\$2.99
28320	Medical and surgical equipment and prosthetics manufacturing	\$0.21
45220	Metal and mineral wholesaling	\$1.45
27510	Metal container manufacturing (not elsewhere classified)	\$1.08
29220	Metal furniture manufacturing	\$0.76
13190	Metal ore mining (not elsewhere classified)	\$1.48
27430	Metal roof and guttering manufacturing (except aluminium)	\$1.35
86132	Midwifery services	\$0.56
21210	Milk and cream processing	\$0.80
15130	Mineral exploration	\$1.48
13150	Mineral sand mining	\$1.52
28620	Mining and construction machinery manufacturing	\$1.49
14200	Mining and quarrying (not elsewhere classified)	\$1.48
15200	Mining support services (not elsewhere classified)	\$1.48
84330	Modern Apprenticeship Co-ordinators employing apprentices	\$0.98
91120	Motion picture and video distribution	\$0.15
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.50
91130	Motion picture exhibition	\$0.50
53120	Motor cycle retailing (including associated vehicle servicing)	\$0.59
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.28
28120	Motor vehicle body and trailer manufacturing	\$1.49
46240	Motor vehicle dismantling and used-part wholesaling	\$1.53
28110	Motor vehicle manufacturing	\$1.03
46230	Motor vehicle new-part wholesaling	\$0.59
28190	Motor vehicle parts manufacturing (not elsewhere classified)	\$1.03
53140	Motor vehicle parts retailing	\$0.59
92200	Museum operation	\$0.31
01692	Mushroom growing	\$1.17
92510	Music and other sound recording activities (not elsewhere classified)	\$0.50
24234	Music publishing	\$0.13
25590	Natural rubber product manufacturing	\$0.54
22140	Natural textile manufacturing	\$1.42
92390	Nature reserve and conservation park operation	\$1.18
52430	Newspaper and new and used book retailing	\$0.34

Classification unit number	Classification unit	Levy rate per \$100 of earnings
24211	Newspaper publishing	\$0.13
73300	Non-depository financing	\$0.18
27330	Non-ferrous metal casting and forging	\$0.58
77300	Non-financial assets leasing and investment (including franchisors)	\$0.39
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.40
41130	Non-residential building construction	\$2.26
77120	Non-residential property operators and developers (excluding construction)	\$0.59
52595	Non-store retailing	\$0.44
01110	Nursery production	\$1.17
27630	Nut, bolt, screw, and rivet manufacturing	\$0.72
78540	Office administrative services	\$0.29
04210	Offshore aquaculture	\$2.40
21400	Oil and fat manufacturing	\$1.22
12000	Oil and gas extraction	\$0.22
01180	Olive growing	\$1.17
36102	On-selling electricity and electricity market operation	\$0.66
04220	Onshore aquaculture	\$2.40
86320	Optometry and optical dispensing	\$0.12
78670	Packaging services	\$0.80
25420	Paint and coatings manufacturing	\$0.42
42440	Painting and decorating services	\$2.09
23340	Paper bag and sack manufacturing	\$0.66
47950	Paper product wholesaling	\$0.30
24110	Paper stationery manufacturing	\$0.66
66110	Parking services	\$0.55
87292	Parole or probationary services	\$0.26
77410	Passenger car and minibus rental and hiring	\$0.77
86310	Pathology and diagnostic imaging services	\$0.27
92410	Performing arts operation	\$0.50
92520	Performing arts venue operation	\$0.50
52560	Personal accessories retailing (not elsewhere classified)	\$0.36
95290	Personal services (not elsewhere classified)	\$0.55
78650	Pest control services (except agricultural and forestry)	\$1.43
25440	Pesticide manufacturing	\$0.45
25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$0.68
15110	Petroleum and natural gas exploration	\$1.48
53210	Petroleum fuel retailing (including associated vehicle servicing)	\$0.59
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.30
25100	Petroleum refining and petroleum fuel manufacturing	\$0.22
47960	Pharmaceutical and toiletry goods wholesaling	\$0.30

**Accident Compensation (Work Account Levies)
Regulations 2016**

Classification unit number	Classification unit	Levy rate per \$100 of earnings
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.18
95220	Photographic film processing	\$0.18
28310	Photographic, optical, and ophthalmic equipment manufacturing	\$0.21
86350	Physiotherapy services	\$0.27
01510	Pig farming	\$2.36
65010	Pipeline transport	\$0.22
26320	Plaster and gypsum product manufacturing	\$1.40
42410	Plastering and ceiling services	\$2.48
45391	Plumbing goods wholesaling	\$0.60
42310	Plumbing services	\$1.56
96310	Police services	\$0.69
25630	Polymer film and sheet packaging material manufacturing	\$0.81
25650	Polymer foam product manufacturing	\$0.81
25661	Polymer product manufacturing (not elsewhere classified)	\$0.81
66230	Port and water transport terminal operations	\$1.53
91111	Post-production and digital visual effects services	\$0.20
71110	Postal services	\$1.28
21795	Potato crisps and corn crisps manufacturing	\$0.60
01420	Poultry farming (eggs)	\$1.37
01410	Poultry farming (meat)	\$1.37
21120	Poultry processing	\$1.92
04120	Prawn fishing	\$3.22
29110	Prefabricated metal building manufacturing	\$1.51
29190	Prefabricated wooden building manufacturing	\$1.76
21740	Prepared animal and bird feed manufacturing	\$1.03
84100	Preschool education	\$0.54
84210	Primary education	\$0.25
24120	Printing	\$0.42
24130	Printing support services	\$0.42
97000	Private households employing staff	\$0.55
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.21
46120	Professional and scientific goods wholesaling	\$0.21
95230	Professional photographic services	\$0.16
78291	Professional, scientific, and technical services (not elsewhere classified)	\$0.46
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.56
96360	Public order and safety services (not elsewhere classified)	\$0.30
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.13
57200	Pubs, taverns, and bars	\$0.78
23310	Pulp, paper, and paperboard manufacturing	\$0.66
28660	Pump and compressor manufacturing	\$0.70

Classification unit number	Classification unit	Levy rate per \$100 of earnings
91210	Radio broadcasting	\$0.15
62000	Rail freight transport	\$1.39
62100	Rail passenger transport	\$1.39
28230	Railway rolling stock manufacturing and repair services	\$1.49
26330	Ready-mixed concrete manufacturing	\$1.84
77200	Real estate services	\$0.24
23220	Reconstituted wood product manufacturing	\$0.74
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.30
96100	Religious organisations and services	\$0.24
52690	Repair and maintenance (not elsewhere classified)	\$0.54
24300	Reproduction of recorded media	\$0.21
41120	Residential building construction (not elsewhere classified)	\$2.27
87220	Residential care services (not elsewhere classified)	\$1.22
77110	Residential property operators and developers (excluding construction)	\$0.59
87222	Residential refuge operation	\$0.27
52597	Retail commission-based buying or selling (or both)	\$0.44
71111	Retail postal services	\$0.34
87211	Retirement village operation (with rest home or hospital facilities)	\$1.22
87210	Retirement village operation (without rest home or hospital facilities)	\$1.22
25610	Rigid and semi-rigid polymer product manufacturing	\$0.81
41210	Road and bridge construction	\$1.50
61100	Road freight transport	\$2.50
04110	Rock lobster and crab fishing or potting	\$3.27
42230	Roofing services	\$3.01
22230	Rope, cordage, and twine manufacturing	\$1.26
23391	Sanitary paper product manufacturing	\$0.70
66500	Scenic and sightseeing transport (excluding aviation)	\$1.53
78100	Scientific research services	\$0.28
78290	Scientific testing and analysis services	\$0.46
21730	Seafood processing (other than on-board vessels)	\$1.92
84220	Secondary education	\$0.25
37020	Sewerage and drainage services	\$1.10
02120	Shearing services	\$3.63
01230	Sheep and beef cattle farming	\$2.49
01240	Sheep farming	\$2.49
27590	Sheet metal product manufacturing (except metal structural and container products)	\$1.35
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$1.32
13170	Silver, lead, and zinc ore mining	\$1.48
42100	Site preparation services	\$1.73

Classification unit number	Classification unit	Levy rate per \$100 of earnings
87290	Social assistance services (not elsewhere classified)	\$1.02
21810	Soft drink, cordial, and syrup manufacturing	\$0.49
24235	Software publishing	\$0.16
96350	Solid waste collection services	\$1.49
84240	Special-school education	\$0.25
78520	Specialised design services (not elsewhere classified)	\$0.20
51290	Specialised food retailing (not elsewhere classified)	\$0.90
86220	Specialist medical services	\$0.12
21840	Spirit manufacturing	\$0.49
52410	Sport and camping equipment retailing	\$0.34
93192	Sport and physical recreation—boating or yachting	\$0.89
93190	Sport and physical recreation—community (not elsewhere classified)	\$0.89
93174	Sport and physical recreation—community cricket	\$2.92
93170	Sport and physical recreation—community rugby	\$1.90
93171	Sport and physical recreation—community rugby league	\$0.89
93193	Sport and physical recreation—cycling	\$0.89
93195	Sport and physical recreation—golf	\$0.89
93197	Sport and physical recreation—motor cycling	\$6.08
93198	Sport and physical recreation—motor racing	\$2.92
93199	Sport and physical recreation—netball	\$1.90
93194	Sport and physical recreation—professional cricket	\$2.92
93180	Sport and physical recreation—professional rugby	\$6.08
93181	Sport and physical recreation—professional rugby league	\$6.08
93175	Sport and physical recreation—professional sport (not elsewhere classified)	\$6.08
93182	Sport and physical recreation—snow skiing	\$1.90
93184	Sport and physical recreation—softball or baseball	\$0.89
93185	Sport and physical recreation—squash or badminton	\$1.22
93186	Sport and physical recreation—swimming	\$0.89
93187	Sport and physical recreation—tennis	\$0.89
93188	Sport and physical recreation—water skiing	\$0.89
93196	Sporting and recreational equine activities (not elsewhere classified)	\$6.08
84500	Sports and physical recreation instruction	\$1.90
93120	Sports and physical recreation venues, grounds, and facilities operation	\$0.89
27620	Spring and wire product manufacturing	\$1.08
52460	Stationery goods retailing	\$0.34
27130	Steel pipe and tube manufacturing	\$1.29
66210	Stevedoring services	\$2.50
01160	Stone fruit growing	\$1.17
52590	Store-based retailing (not elsewhere classified)	\$0.46
27490	Structural metal product manufacturing (not elsewhere classified)	\$2.01

Classification unit number	Classification unit	Levy rate per \$100 of earnings
42240	Structural steel erection services	\$3.00
27410	Structural steel fabricating	\$2.01
21710	Sugar manufacturing	\$0.80
74120	Superannuation funds	\$0.18
51100	Supermarket and grocery stores	\$0.90
27640	Surface coating and finishing	\$1.51
78220	Surveying and mapping services	\$0.28
25330	Synthetic resin and synthetic rubber manufacturing	\$0.68
22120	Synthetic textile manufacturing	\$1.42
51250	Takeaway food services	\$0.63
61231	Taxi and other vehicle scheduling operations	\$0.28
61230	Taxi and road transport (not elsewhere classified)	\$1.05
84320	Technical and vocational education and training	\$0.16
46160	Telecommunication goods wholesaling	\$0.21
71230	Telecommunications services (not elsewhere classified)	\$0.36
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.92
22220	Textile floor-covering manufacturing	\$1.42
47210	Textile product wholesaling	\$0.30
42430	Tiling and carpeting services	\$2.49
23130	Timber resawing and dressing	\$1.88
45310	Timber wholesaling	\$1.76
52420	Toy and game retailing	\$0.44
47930	Toy and sporting goods wholesaling	\$0.21
29420	Toy, sporting, and recreational product manufacturing	\$1.09
53130	Trailer and motor vehicle retailing (not elsewhere classified)	\$0.59
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.59
65090	Transport (not elsewhere classified)	\$0.95
28290	Transport equipment manufacturing (not elsewhere classified)	\$1.03
66190	Transport support services (not elsewhere classified)	\$0.95
66410	Travel agency and tour arrangement services	\$0.16
01111	Turf growing	\$1.17
25510	Tyre manufacturing	\$0.92
53240	Tyre retailing	\$1.53
61220	Urban bus transport	\$1.05
41221	Utility and communications network construction and maintenance services	\$1.10
01130	Vegetable growing	\$1.17
23210	Veneer and plywood manufacturing	\$1.76
25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.45
86400	Veterinary services	\$0.46
95110	Video and other electronic media rental and hiring	\$0.34
67090	Warehousing and storage services (not elsewhere classified)	\$1.06

Classification unit number	Classification unit	Levy rate per \$100 of earnings
96380	Waste collection services (not elsewhere classified)	\$1.50
96370	Waste remediation and materials recovery services	\$1.49
96340	Waste treatment and disposal services	\$1.49
52550	Watch and jewellery retailing	\$0.34
63031	Water passenger transport (river, lake, or harbour)	\$1.53
37010	Water supply	\$1.10
66290	Water transport support services (not elsewhere classified)	\$1.53
28511	Whiteware appliance manufacturing	\$0.42
47990	Wholesaling (not elsewhere classified)	\$0.54
47991	Wholesaling—commission-based or excluding storage and handling of goods	\$0.18
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.49
71200	Wired telecommunications network operation	\$0.36
71210	Wireless telecommunications network operation (not elsewhere classified)	\$0.36
23120	Wood chipping	\$1.88
23290	Wood product manufacturing (not elsewhere classified)	\$1.76
29210	Wooden furniture and upholstered seat manufacturing	\$1.09
23230	Wooden structural fittings and components manufacturing	\$1.76
22110	Wool scouring	\$1.74
45111	Wool wholesaling	\$0.30
92310	Zoological and botanic gardens operation	\$1.18

Schedule 2
**Classifications and levy rates for purchase of agreed level of weekly
compensation from 1 April 2016**

Classification unit number	Classification unit	rr 4, 12–14	
		Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
57100	Accommodation	\$0.98	\$0.07
78420	Accounting services	\$0.15	\$0.04
25491	Adhesive manufacturing	\$0.53	\$0.05
78693	Administrative services (not elsewhere classified)	\$0.42	\$0.05
84400	Adult, community, and other education (not elsewhere classified)	\$0.38	\$0.05
78510	Advertising services	\$0.20	\$0.04
86130	Aged care residential services	\$1.54	\$0.09
46110	Agricultural and construction machinery wholesaling	\$1.16	\$0.07
28610	Agricultural machinery and equipment manufacturing	\$1.88	\$0.10
45190	Agricultural product wholesaling (not elsewhere classified)	\$0.76	\$0.06
02190	Agriculture and fishing support services (not elsewhere classified)	\$3.04	\$0.14
42330	Air conditioning and heating services	\$1.46	\$0.08
64040	Air operations under Civil Aviation Rules Part 133 or 135	\$2.13	\$0.10
02130	Air operations under Civil Aviation Rules Part 137	\$2.83	\$0.13
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	\$2.13	\$0.10
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.55	\$0.05
28240	Aircraft manufacturing and repair services	\$0.53	\$0.05
66300	Airport operations and air transport support services (not elsewhere classified)	\$0.55	\$0.05
86390	Allied health services (not elsewhere classified)	\$0.34	\$0.05
93410	Alpine and white water recreation activities	\$3.68	\$0.16
27210	Alumina production	\$3.28	\$0.14
27310	Aluminium rolling, drawing, and extruding	\$1.83	\$0.10
27220	Aluminium smelting	\$3.28	\$0.14
86330	Ambulance services	\$1.54	\$0.09
93400	Amusement and other recreation activities (not elsewhere classified)	\$1.12	\$0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
93300	Amusement parks and centres operation	\$1.12	\$0.07
52520	Antique and used goods retailing	\$1.11	\$0.07
01150	Apple and pear growing	\$1.48	\$0.08
27420	Architectural aluminium product manufacturing	\$1.83	\$0.10
78210	Architectural services	\$0.25	\$0.04
84600	Arts education	\$0.38	\$0.05
53230	Automotive body, paint, and interior repair and maintenance	\$1.30	\$0.08
28130	Automotive electrical components manufacturing	\$1.30	\$0.08
53220	Automotive electrical services	\$1.30	\$0.08
53290	Automotive repair and maintenance (not elsewhere classified)	\$1.30	\$0.08
75190	Auxiliary finance and investment services (not elsewhere classified)	\$0.23	\$0.04
75200	Auxiliary insurance services	\$0.23	\$0.04
21640	Bakery product manufacturing (non-factory-based)	\$1.14	\$0.07
73210	Banking	\$0.23	\$0.04
25490	Basic chemical product manufacturing (not elsewhere classified)	\$0.53	\$0.05
25350	Basic inorganic chemical manufacturing	\$0.28	\$0.04
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$3.28	\$0.14
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.73	\$0.06
25340	Basic organic chemical manufacturing	\$0.67	\$0.06
25360	Basic polymer manufacturing (not elsewhere classified)	\$0.86	\$0.06
01250	Beef cattle farming	\$3.14	\$0.14
01593	Beekeeping	\$2.98	\$0.13
21820	Beer manufacturing	\$0.62	\$0.05
01192	Berry fruit growing	\$1.48	\$0.08
21630	Biscuit manufacturing (factory-based)	\$1.30	\$0.08
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$2.04	\$0.10
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	\$1.90	\$0.10
47940	Book and magazine wholesaling	\$0.38	\$0.05
24230	Book publishing	\$0.16	\$0.04
21610	Bread manufacturing (factory-based)	\$1.10	\$0.07
42220	Bricklaying services	\$3.78	\$0.16

**Accident Compensation (Work Account Levies)
Regulations 2016**

2016/27

Schedule 2

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
95300	Brothel-keeping, massage parlour, and prostitution services	\$0.69	\$0.06
42592	Building completion services—all trades subcontracted	\$1.95	\$0.10
42342	Building installation services (not elsewhere classified)	\$3.13	\$0.14
73220	Building society operation	\$0.23	\$0.04
96210	Business and professional association services	\$0.25	\$0.04
91230	Cable and other subscription programming	\$0.19	\$0.04
57300	Cafes and restaurants	\$0.79	\$0.06
21620	Cake and pastry manufacturing (factory-based)	\$1.30	\$0.08
78692	Call centre operation	\$0.35	\$0.05
53110	Car retailing (including associated vehicle servicing)	\$0.62	\$0.05
46210	Car wholesaling	\$0.40	\$0.05
42420	Carpentry services	\$3.14	\$0.14
93220	Casino operation	\$0.63	\$0.05
51270	Catering services (including on-hired hospitality staff)	\$0.79	\$0.06
26310	Cement and lime manufacturing	\$1.77	\$0.09
73100	Central banking	\$0.23	\$0.04
81110	Central government administration (not elsewhere classified)	\$0.29	\$0.04
26290	Ceramic product manufacturing (not elsewhere classified)	\$2.32	\$0.11
45120	Cereal grain wholesaling	\$1.02	\$0.07
21520	Cereal, pasta, and baking-mix manufacturing	\$1.12	\$0.07
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	\$1.01	\$0.07
87100	Childcare services	\$0.68	\$0.06
86360	Chiropractic and osteopathic services	\$0.34	\$0.05
21900	Cigarette and tobacco product manufacturing	\$0.62	\$0.05
01191	Citrus fruit growing	\$1.48	\$0.08
26210	Clay brick manufacturing	\$1.77	\$0.09
78660	Cleaning services and facilities management (not elsewhere classified)	\$1.80	\$0.09
25450	Cleaning-compound manufacturing	\$0.57	\$0.05
52620	Clothing and footwear repair	\$0.68	\$0.06
47220	Clothing and footwear wholesaling	\$0.38	\$0.05
22420	Clothing manufacturing	\$0.78	\$0.06
52210	Clothing retailing	\$0.42	\$0.05
57400	Clubs (hospitality)	\$0.98	\$0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
11010	Coal mining	\$1.87	\$0.10
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.93	\$0.10
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	\$1.93	\$0.10
84230	Combined primary and secondary education	\$0.32	\$0.04
46220	Commercial vehicle wholesaling	\$1.16	\$0.07
28420	Communications equipment manufacturing	\$0.26	\$0.04
96291	Community-based, multi-functional activities (not elsewhere classified)	\$0.69	\$0.06
86340	Community health centre operation	\$0.34	\$0.05
52341	Computer and computer peripherals retailing	\$0.55	\$0.05
46130	Computer and computer peripherals wholesaling	\$0.26	\$0.04
28410	Computer and electronic office equipment manufacturing	\$0.26	\$0.04
78340	Computer systems design and related services	\$0.14	\$0.04
26350	Concrete product manufacturing	\$1.77	\$0.09
42210	Concreting services	\$3.14	\$0.14
21720	Confectionery manufacturing	\$1.01	\$0.07
14190	Construction material mining (not elsewhere classified)	\$1.87	\$0.10
42590	Construction services (not elsewhere classified)	\$3.14	\$0.14
23390	Converted paper product manufacturing (not elsewhere classified)	\$0.88	\$0.06
27230	Copper, silver, lead, and zinc smelting and refining	\$3.28	\$0.14
78560	Corporate head office management services	\$0.20	\$0.04
96320	Correctional and detention services	\$1.65	\$0.09
23330	Corrugated paperboard and paperboard container manufacturing	\$0.83	\$0.06
25460	Cosmetic and toiletry preparation manufacturing	\$0.57	\$0.05
71120	Courier pick-up and delivery services	\$1.61	\$0.09
52591	Craft and gift retailing (not elsewhere classified)	\$0.43	\$0.05
92420	Creative artists, musicians, writers, and performers	\$0.63	\$0.05
78691	Credit reporting and debt collection services	\$0.35	\$0.05
73230	Credit union operation	\$0.23	\$0.04
01690	Crop growing (not elsewhere classified)	\$1.48	\$0.08
21130	Cured meat and smallgoods manufacturing	\$1.96	\$0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	\$0.20	\$0.04
22210	Cut and sewn textile product manufacturing	\$0.78	\$0.06
01300	Dairy cattle farming	\$3.17	\$0.14
47130	Dairy produce wholesaling	\$1.45	\$0.08
78310	Data processing and web-hosting services	\$0.18	\$0.04
01530	Deer farming	\$2.98	\$0.13
82000	Defence	\$1.45	\$0.08
86230	Dental services	\$0.18	\$0.04
52100	Department stores	\$0.55	\$0.05
73290	Depository financial intermediation (not elsewhere classified)	\$0.23	\$0.04
95270	Diet and weight-reduction centre operation	\$0.69	\$0.06
24233	Directory and mailing-list publishing	\$0.16	\$0.04
78630	Document preparation services	\$0.23	\$0.04
93112	Dog racing activities	\$2.40	\$0.11
28510	Domestic appliance manufacturing (not elsewhere classified)	\$0.53	\$0.05
52610	Domestic appliance repair and maintenance	\$1.30	\$0.08
84700	Educational support services	\$0.23	\$0.04
28520	Electric cable and wire manufacturing	\$0.53	\$0.05
28540	Electric lighting equipment manufacturing	\$0.53	\$0.05
52342	Electrical and electronic goods retailing (not elsewhere classified)	\$0.55	\$0.05
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.32	\$0.04
52340	Electrical, electronic, and gas appliance retailing	\$0.55	\$0.05
28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.53	\$0.05
42320	Electrical services (including telecommunication services within buildings)	\$1.21	\$0.07
36130	Electricity generation (not elsewhere classified)	\$0.83	\$0.06
36101	Electricity line-system operation	\$1.51	\$0.08
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.68	\$0.06
28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.53	\$0.05
78320	Electronic information storage services	\$0.18	\$0.04
78610	Employment placement and recruitment services (no on-hired staff)	\$0.38	\$0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	\$0.83	\$0.06
78230	Engineering design and engineering consulting services	\$0.25	\$0.04
52350	Entertainment media retailing	\$0.43	\$0.05
25410	Explosives manufacturing	\$0.53	\$0.05
27690	Fabricated metal product manufacturing (not elsewhere classified)	\$1.90	\$0.10
25310	Fertiliser manufacturing	\$0.86	\$0.06
75110	Financial asset broking services	\$0.23	\$0.04
73400	Financial asset investing	\$0.23	\$0.04
42341	Fire and security alarm installation services	\$1.46	\$0.08
96330	Fire protection and other emergency services (except police and ambulance services)	\$1.56	\$0.09
52592	Firewood, coal, and coke retailing	\$2.22	\$0.11
47140	Fish and seafood wholesaling	\$1.45	\$0.08
04130	Fish trawling, seining, and netting (including processing on-board)	\$4.09	\$0.17
04190	Fishing (not elsewhere classified)	\$4.09	\$0.17
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.88	\$0.06
52320	Floor-covering retailing	\$1.11	\$0.07
01120	Floriculture production	\$1.48	\$0.08
52540	Flower retailing	\$0.45	\$0.05
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$0.88	\$0.06
46190	Food and other specialised industrial machinery and equipment wholesaling	\$0.55	\$0.05
21790	Food product manufacturing (not elsewhere classified)	\$1.30	\$0.08
22500	Footwear manufacturing	\$0.78	\$0.06
52220	Footwear retailing	\$0.42	\$0.05
81300	Foreign government representation	\$0.29	\$0.04
03021	Forest product and moss gathering and processing	\$3.03	\$0.14
03010	Forestry	\$4.87	\$0.20
03030	Forestry support services (excluding tree cutting and felling)	\$4.91	\$0.20
36110	Fossil fuel electricity generation	\$0.83	\$0.06
91220	Free-to-air television broadcasting	\$0.19	\$0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	\$1.20	\$0.07
51210	Fresh meat, fish, and poultry retailing	\$1.14	\$0.07
01190	Fruit and tree nut growing (not elsewhere classified)	\$1.48	\$0.08
21300	Fruit and vegetable processing	\$1.54	\$0.09
51220	Fruit and vegetable retailing	\$1.14	\$0.07
47150	Fruit and vegetable wholesaling	\$1.02	\$0.07
95240	Funeral, crematorium, and cemetery services	\$0.69	\$0.06
47320	Furniture and floor-coverings wholesaling	\$0.76	\$0.06
29290	Furniture manufacturing (not elsewhere classified)	\$1.37	\$0.08
52310	Furniture retailing	\$1.11	\$0.07
93290	Gambling activities (not elsewhere classified)	\$0.39	\$0.05
52530	Garden supplies retailing	\$1.11	\$0.07
95250	Gardening and turf management services	\$3.13	\$0.14
36200	Gas supply	\$1.39	\$0.08
74220	General insurance	\$0.23	\$0.04
86210	General practice medical services	\$0.15	\$0.04
26100	Glass and glass product manufacturing	\$1.77	\$0.09
42450	Glazing services	\$3.14	\$0.14
13140	Gold ore mining	\$1.87	\$0.10
95190	Goods and equipment rental and hiring (not elsewhere classified)	\$0.97	\$0.07
01220	Grain and sheep or grain and beef cattle farming	\$3.15	\$0.14
01210	Grain growing	\$1.48	\$0.08
21510	Grain mill product manufacturing	\$2.42	\$0.12
67010	Grain storage services	\$1.34	\$0.08
01140	Grape growing	\$1.48	\$0.08
14110	Gravel and sand quarrying	\$1.87	\$0.10
47191	Grocery wholesaling—multiple product ranges	\$1.02	\$0.07
47190	Grocery wholesaling (not elsewhere classified)	\$1.02	\$0.07
95260	Hairdressing and beauty services	\$0.69	\$0.06
52330	Hardware and building supplies retailing	\$1.11	\$0.07
45390	Hardware goods wholesaling (not elsewhere classified)	\$0.91	\$0.06
93130	Health and fitness centres and gymnasias operation	\$1.12	\$0.07
86391	Health care services (not elsewhere classified)	\$0.34	\$0.05
74210	Health insurance	\$0.23	\$0.04

**Accident Compensation (Work Account Levies)
Regulations 2016**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
41220	Heavy and civil engineering construction (not elsewhere classified)	\$2.30	\$0.11
77430	Heavy machinery and scaffolding rental and hiring	\$1.61	\$0.09
84310	Higher education (undergraduate and postgraduate courses)	\$0.20	\$0.04
42101	Hire of construction machinery and cranes with operator	\$3.13	\$0.14
77301	Holder investor farms and livestock	\$0.97	\$0.07
93111	Horse and dog racing administration and track operation	\$1.12	\$0.07
01520	Horse farming and horse agistment	\$3.70	\$0.16
93113	Horse racing activities—harness racing	\$3.68	\$0.16
93115	Horse racing activities—harness racing—drivers	\$3.68	\$0.16
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	\$7.52	\$0.28
93114	Horse racing activities—thoroughbred racing—jockeys	\$7.52	\$0.28
02195	Horticultural contracting and labour supply services	\$1.48	\$0.08
86110	Hospitals (except psychiatric hospitals)	\$0.71	\$0.06
41110	House construction	\$3.09	\$0.14
52331	Houseware retailing	\$0.58	\$0.05
25430	Human pharmaceutical and medicinal product manufacturing	\$0.57	\$0.05
02200	Hunting and trapping	\$4.87	\$0.20
36120	Hydroelectricity generation	\$0.83	\$0.06
21220	Ice cream manufacturing	\$1.01	\$0.07
45230	Industrial and agricultural chemical product wholesaling	\$0.38	\$0.05
25320	Industrial gas manufacturing	\$0.28	\$0.04
92110	Information services (not elsewhere classified)	\$0.29	\$0.04
63030	Inland water transport (except passenger-only)	\$1.93	\$0.10
51110	In-store retail support services	\$0.71	\$0.06
96290	Interest group services (not elsewhere classified)	\$0.25	\$0.04
24232	Internet publishing and broadcasting	\$0.16	\$0.04
71240	Internet service providers and web-search portals	\$0.45	\$0.05
61210	Interurban and rural bus transport	\$1.32	\$0.08
78640	Investigation and security services	\$0.97	\$0.07
27120	Iron and steel casting	\$1.65	\$0.09
27121	Iron and steel forging	\$1.65	\$0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
13110	Iron ore mining	\$1.87	\$0.10
27110	Iron smelting and steel manufacturing	\$1.63	\$0.09
29410	Jewellery and silverware manufacturing	\$0.26	\$0.04
47920	Jewellery and watch wholesaling	\$0.26	\$0.04
81200	Justice	\$0.33	\$0.04
47390	Kitchenware and diningware wholesaling	\$0.76	\$0.06
01170	Kiwifruit growing	\$1.48	\$0.08
22390	Knitted product manufacturing	\$0.78	\$0.06
96220	Labour association services	\$0.25	\$0.04
86131	Labour supply services (nursing, medical, and dental)	\$1.29	\$0.08
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$1.17	\$0.07
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	\$1.88	\$0.10
78620	Labour supply services (on-hired staff—office workers only)	\$0.23	\$0.04
41222	Land development and subdivision	\$2.18	\$0.11
42510	Landscape construction services	\$3.14	\$0.14
95210	Laundry and dry-cleaning services	\$1.73	\$0.09
22620	Leather and leather substitute goods manufacturing	\$0.78	\$0.06
22611	Leather tanning, fellmongery, and fur dressing	\$2.19	\$0.11
78410	Legal services	\$0.15	\$0.04
92100	Libraries and archives	\$0.19	\$0.04
74110	Life insurance	\$0.23	\$0.04
28650	Lifting and material-handling equipment manufacturing	\$0.88	\$0.06
04150	Line fishing (including processing on-board)	\$4.09	\$0.17
47170	Liquor and tobacco product wholesaling	\$0.38	\$0.05
51230	Liquor retailing	\$1.14	\$0.07
01590	Livestock farming (not elsewhere classified)	\$2.99	\$0.13
81130	Local government administration (not elsewhere classified)	\$0.50	\$0.05
23110	Log sawmilling	\$2.37	\$0.11
03020	Logging	\$4.87	\$0.20
93210	Lottery operation	\$0.39	\$0.05
28640	Machine tool and parts manufacturing	\$0.88	\$0.06
28690	Machinery and equipment manufacturing (not elsewhere classified)	\$1.88	\$0.10

**Accident Compensation (Work Account Levies)
Regulations 2016**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	\$1.30	\$0.08
24221	Magazine and other periodical publishing	\$0.16	\$0.04
78550	Management services and related consulting services	\$0.20	\$0.04
52230	Manchester and textile goods retailing (not elsewhere classified)	\$1.11	\$0.07
29490	Manufacturing (not elsewhere classified)	\$1.37	\$0.08
52450	Marine equipment retailing	\$0.74	\$0.06
78530	Market research and statistical services	\$0.18	\$0.04
29230	Mattress manufacturing	\$1.37	\$0.08
21111	Meat and food inspection services	\$0.97	\$0.07
47110	Meat, poultry, and smallgoods wholesaling	\$1.45	\$0.08
21110	Meat processing	\$3.77	\$0.16
28320	Medical and surgical equipment and prosthetics manufacturing	\$0.26	\$0.04
45220	Metal and mineral wholesaling	\$1.83	\$0.10
27510	Metal container manufacturing (not elsewhere classified)	\$1.36	\$0.08
29220	Metal furniture manufacturing	\$0.96	\$0.07
13190	Metal ore mining (not elsewhere classified)	\$1.87	\$0.10
27430	Metal roof and guttering manufacturing (except aluminium)	\$1.70	\$0.09
86132	Midwifery services	\$0.71	\$0.06
21210	Milk and cream processing	\$1.01	\$0.07
15130	Mineral exploration	\$1.87	\$0.10
13150	Mineral sand mining	\$1.92	\$0.10
28620	Mining and construction machinery manufacturing	\$1.88	\$0.10
14200	Mining and quarrying (not elsewhere classified)	\$1.87	\$0.10
15200	Mining support services (not elsewhere classified)	\$1.87	\$0.10
84330	Modern Apprenticeship Co-ordinators employing apprentices	\$1.20	\$0.07
91120	Motion picture and video distribution	\$0.19	\$0.04
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.63	\$0.05
91130	Motion picture exhibition	\$0.63	\$0.05
53120	Motor cycle retailing (including associated vehicle servicing)	\$0.74	\$0.06
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.61	\$0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
28120	Motor vehicle body and trailer manufacturing	\$1.88	\$0.10
46240	Motor vehicle dismantling and used-part wholesaling	\$1.93	\$0.10
28110	Motor vehicle manufacturing	\$1.30	\$0.08
46230	Motor vehicle new-part wholesaling	\$0.74	\$0.06
28190	Motor vehicle parts manufacturing (not elsewhere classified)	\$1.30	\$0.08
53140	Motor vehicle parts retailing	\$0.74	\$0.06
92200	Museum operation	\$0.39	\$0.05
01692	Mushroom growing	\$1.48	\$0.08
92510	Music and other sound recording activities (not elsewhere classified)	\$0.63	\$0.05
24234	Music publishing	\$0.16	\$0.04
25590	Natural rubber product manufacturing	\$0.68	\$0.06
22140	Natural textile manufacturing	\$1.79	\$0.09
92390	Nature reserve and conservation park operation	\$1.49	\$0.08
52430	Newspaper and new and used book retailing	\$0.43	\$0.05
24211	Newspaper publishing	\$0.16	\$0.04
73300	Non-depository financing	\$0.23	\$0.04
27330	Non-ferrous metal casting and forging	\$0.73	\$0.06
77300	Non-financial assets leasing and investment (including franchisors)	\$0.49	\$0.05
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.77	\$0.09
41130	Non-residential building construction	\$2.85	\$0.13
77120	Non-residential property operators and developers (excluding construction)	\$0.74	\$0.06
52595	Non-store retailing	\$0.55	\$0.05
01110	Nursery production	\$1.48	\$0.08
27630	Nut, bolt, screw, and rivet manufacturing	\$0.91	\$0.06
78540	Office administrative services	\$0.37	\$0.05
04210	Offshore aquaculture	\$3.03	\$0.14
21400	Oil and fat manufacturing	\$1.54	\$0.09
12000	Oil and gas extraction	\$0.28	\$0.04
01180	Olive growing	\$1.48	\$0.08
36102	On-selling electricity and electricity market operation	\$0.83	\$0.06
04220	Onshore aquaculture	\$3.03	\$0.14
86320	Optometry and optical dispensing	\$0.15	\$0.04
78670	Packaging services	\$1.01	\$0.07
25420	Paint and coatings manufacturing	\$0.53	\$0.05

**Accident Compensation (Work Account Levies)
Regulations 2016**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
42440	Painting and decorating services	\$2.64	\$0.12
23340	Paper bag and sack manufacturing	\$0.83	\$0.06
47950	Paper product wholesaling	\$0.38	\$0.05
24110	Paper stationery manufacturing	\$0.83	\$0.06
66110	Parking services	\$0.69	\$0.06
87292	Parole or probationary services	\$0.33	\$0.04
77410	Passenger car and minibus rental and hiring	\$0.97	\$0.07
86310	Pathology and diagnostic imaging services	\$0.34	\$0.05
92410	Performing arts operation	\$0.63	\$0.05
92520	Performing arts venue operation	\$0.63	\$0.05
52560	Personal accessories retailing (not elsewhere classified)	\$0.45	\$0.05
95290	Personal services (not elsewhere classified)	\$0.69	\$0.06
78650	Pest control services (except agricultural and forestry)	\$1.80	\$0.09
25440	Pesticide manufacturing	\$0.57	\$0.05
25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$0.86	\$0.06
15110	Petroleum and natural gas exploration	\$1.87	\$0.10
53210	Petroleum fuel retailing (including associated vehicle servicing)	\$0.74	\$0.06
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.38	\$0.05
25100	Petroleum refining and petroleum fuel manufacturing	\$0.28	\$0.04
47960	Pharmaceutical and toiletry goods wholesaling	\$0.38	\$0.05
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.23	\$0.04
95220	Photographic film processing	\$0.23	\$0.04
28310	Photographic, optical, and ophthalmic equipment manufacturing	\$0.26	\$0.04
86350	Physiotherapy services	\$0.34	\$0.05
01510	Pig farming	\$2.98	\$0.13
65010	Pipeline transport	\$0.28	\$0.04
26320	Plaster and gypsum product manufacturing	\$1.77	\$0.09
42410	Plastering and ceiling services	\$3.13	\$0.14
45391	Plumbing goods wholesaling	\$0.76	\$0.06
42310	Plumbing services	\$1.97	\$0.10
96310	Police services	\$0.87	\$0.06
25630	Polymer film and sheet packaging material manufacturing	\$1.02	\$0.07
25650	Polymer foam product manufacturing	\$1.02	\$0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
25661	Polymer product manufacturing (not elsewhere classified)	\$1.02	\$0.07
66230	Port and water transport terminal operations	\$1.93	\$0.10
91111	Post-production and digital visual effects services	\$0.25	\$0.04
71110	Postal services	\$1.61	\$0.09
21795	Potato crisps and corn crisps manufacturing	\$0.76	\$0.06
01420	Poultry farming (eggs)	\$1.73	\$0.09
01410	Poultry farming (meat)	\$1.73	\$0.09
21120	Poultry processing	\$2.42	\$0.12
04120	Prawn fishing	\$4.06	\$0.17
29110	Prefabricated metal building manufacturing	\$1.90	\$0.10
29190	Prefabricated wooden building manufacturing	\$2.22	\$0.11
21740	Prepared animal and bird feed manufacturing	\$1.30	\$0.08
84100	Preschool education	\$0.68	\$0.06
84210	Primary education	\$0.32	\$0.04
24120	Printing	\$0.53	\$0.05
24130	Printing support services	\$0.53	\$0.05
97000	Private households employing staff	\$0.69	\$0.06
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.26	\$0.04
46120	Professional and scientific goods wholesaling	\$0.26	\$0.04
95230	Professional photographic services	\$0.20	\$0.04
78291	Professional, scientific, and technical services (not elsewhere classified)	\$0.58	\$0.05
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.71	\$0.06
96360	Public order and safety services (not elsewhere classified)	\$0.38	\$0.05
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.16	\$0.04
57200	Pubs, taverns, and bars	\$0.98	\$0.07
23310	Pulp, paper, and paperboard manufacturing	\$0.83	\$0.06
28660	Pump and compressor manufacturing	\$0.88	\$0.06
91210	Radio broadcasting	\$0.19	\$0.04
62000	Rail freight transport	\$1.75	\$0.09
62100	Rail passenger transport	\$1.75	\$0.09
28230	Railway rolling stock manufacturing and repair services	\$1.88	\$0.10
26330	Ready-mixed concrete manufacturing	\$2.32	\$0.11
77200	Real estate services	\$0.30	\$0.04
23220	Reconstituted wood product manufacturing	\$0.93	\$0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.38	\$0.05
96100	Religious organisations and services	\$0.30	\$0.04
52690	Repair and maintenance (not elsewhere classified)	\$0.68	\$0.06
24300	Reproduction of recorded media	\$0.26	\$0.04
41120	Residential building construction (not elsewhere classified)	\$2.86	\$0.13
87220	Residential care services (not elsewhere classified)	\$1.54	\$0.09
77110	Residential property operators and developers (excluding construction)	\$0.74	\$0.06
87222	Residential refuge operation	\$0.34	\$0.05
52597	Retail commission-based buying or selling (or both)	\$0.55	\$0.05
71111	Retail postal services	\$0.43	\$0.05
87211	Retirement village operation (with rest home or hospital facilities)	\$1.54	\$0.09
87210	Retirement village operation (without rest home or hospital facilities)	\$1.54	\$0.09
25610	Rigid and semi-rigid polymer product manufacturing	\$1.02	\$0.07
41210	Road and bridge construction	\$1.89	\$0.10
61100	Road freight transport	\$3.15	\$0.14
04110	Rock lobster and crab fishing or potting	\$4.12	\$0.17
42230	Roofing services	\$3.80	\$0.16
22230	Rope, cordage, and twine manufacturing	\$1.59	\$0.09
23391	Sanitary paper product manufacturing	\$0.88	\$0.06
66500	Scenic and sightseeing transport (excluding aviation)	\$1.93	\$0.10
78100	Scientific research services	\$0.35	\$0.05
78290	Scientific testing and analysis services	\$0.58	\$0.05
21730	Seafood processing (other than on-board vessels)	\$2.42	\$0.12
84220	Secondary education	\$0.32	\$0.04
37020	Sewerage and drainage services	\$1.39	\$0.08
02120	Shearing services	\$4.58	\$0.19
01230	Sheep and beef cattle farming	\$3.14	\$0.14
01240	Sheep farming	\$3.14	\$0.14
27590	Sheet metal product manufacturing (except metal structural and container products)	\$1.70	\$0.09
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$1.66	\$0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
13170	Silver, lead, and zinc ore mining	\$1.87	\$0.10
42100	Site preparation services	\$2.18	\$0.11
87290	Social assistance services (not elsewhere classified)	\$1.29	\$0.08
21810	Soft drink, cordial, and syrup manufacturing	\$0.62	\$0.05
24235	Software publishing	\$0.20	\$0.04
96350	Solid waste collection services	\$1.88	\$0.10
84240	Special-school education	\$0.32	\$0.04
78520	Specialised design services (not elsewhere classified)	\$0.25	\$0.04
51290	Specialised food retailing (not elsewhere classified)	\$1.14	\$0.07
86220	Specialist medical services	\$0.15	\$0.04
21840	Spirit manufacturing	\$0.62	\$0.05
52410	Sport and camping equipment retailing	\$0.43	\$0.05
93192	Sport and physical recreation—boating or yachting	\$1.12	\$0.07
93190	Sport and physical recreation—community (not elsewhere classified)	\$1.12	\$0.07
93174	Sport and physical recreation—community cricket	\$3.68	\$0.16
93170	Sport and physical recreation—community rugby	\$2.40	\$0.11
93171	Sport and physical recreation—community rugby league	\$1.12	\$0.07
93193	Sport and physical recreation—cycling	\$1.12	\$0.07
93195	Sport and physical recreation—golf	\$1.12	\$0.07
93197	Sport and physical recreation—motor cycling	\$7.52	\$0.28
93198	Sport and physical recreation—motor racing	\$3.68	\$0.16
93199	Sport and physical recreation—netball	\$2.40	\$0.11
93194	Sport and physical recreation—professional cricket	\$3.68	\$0.16
93180	Sport and physical recreation—professional rugby	\$7.52	\$0.28
93181	Sport and physical recreation—professional rugby league	\$7.52	\$0.28
93175	Sport and physical recreation—professional sport (not elsewhere classified)	\$7.52	\$0.28
93182	Sport and physical recreation—snow skiing	\$2.40	\$0.11
93184	Sport and physical recreation—softball or baseball	\$1.12	\$0.07
93185	Sport and physical recreation—squash or badminton	\$1.54	\$0.09

**Accident Compensation (Work Account Levies)
Regulations 2016**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
93186	Sport and physical recreation—swimming	\$1.12	\$0.07
93187	Sport and physical recreation—tennis	\$1.12	\$0.07
93188	Sport and physical recreation—water skiing	\$1.12	\$0.07
93196	Sporting and recreational equine activities (not elsewhere classified)	\$7.52	\$0.28
84500	Sports and physical recreation instruction	\$2.40	\$0.11
93120	Sports and physical recreation venues, grounds, and facilities operation	\$1.12	\$0.07
27620	Spring and wire product manufacturing	\$1.36	\$0.08
52460	Stationery goods retailing	\$0.43	\$0.05
27130	Steel pipe and tube manufacturing	\$1.63	\$0.09
66210	Stevedoring services	\$3.15	\$0.14
01160	Stone fruit growing	\$1.48	\$0.08
52590	Store-based retailing (not elsewhere classified)	\$0.58	\$0.05
27490	Structural metal product manufacturing (not elsewhere classified)	\$2.54	\$0.12
42240	Structural steel erection services	\$3.78	\$0.16
27410	Structural steel fabricating	\$2.54	\$0.12
21710	Sugar manufacturing	\$1.01	\$0.07
74120	Superannuation funds	\$0.23	\$0.04
51100	Supermarket and grocery stores	\$1.14	\$0.07
27640	Surface coating and finishing	\$1.90	\$0.10
78220	Surveying and mapping services	\$0.35	\$0.05
25330	Synthetic resin and synthetic rubber manufacturing	\$0.86	\$0.06
22120	Synthetic textile manufacturing	\$1.79	\$0.09
51250	Takeaway food services	\$0.79	\$0.06
61231	Taxi and other vehicle scheduling operations	\$0.35	\$0.05
61230	Taxi and road transport (not elsewhere classified)	\$1.32	\$0.08
84320	Technical and vocational education and training	\$0.20	\$0.04
46160	Telecommunication goods wholesaling	\$0.26	\$0.04
71230	Telecommunications services (not elsewhere classified)	\$0.45	\$0.05
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	\$1.16	\$0.07
22220	Textile floor-covering manufacturing	\$1.79	\$0.09
47210	Textile product wholesaling	\$0.38	\$0.05
42430	Tiling and carpeting services	\$3.14	\$0.14
23130	Timber resawing and dressing	\$2.37	\$0.11
45310	Timber wholesaling	\$2.22	\$0.11

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non- abatement part rate per \$100 of agreed level of weekly compensation
52420	Toy and game retailing	\$0.55	\$0.05
47930	Toy and sporting goods wholesaling	\$0.26	\$0.04
29420	Toy, sporting, and recreational product manufacturing	\$1.37	\$0.08
53130	Trailer and motor vehicle retailing (not elsewhere classified)	\$0.74	\$0.06
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.74	\$0.06
65090	Transport (not elsewhere classified)	\$1.20	\$0.07
28290	Transport equipment manufacturing (not elsewhere classified)	\$1.30	\$0.08
66190	Transport support services (not elsewhere classified)	\$1.20	\$0.07
66410	Travel agency and tour arrangement services	\$0.20	\$0.04
01111	Turf growing	\$1.48	\$0.08
25510	Tyre manufacturing	\$1.16	\$0.07
53240	Tyre retailing	\$1.93	\$0.10
61220	Urban bus transport	\$1.32	\$0.08
41221	Utility and communications network construction and maintenance services	\$1.39	\$0.08
01130	Vegetable growing	\$1.48	\$0.08
23210	Veneer and plywood manufacturing	\$2.22	\$0.11
25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.57	\$0.05
86400	Veterinary services	\$0.58	\$0.05
95110	Video and other electronic media rental and hiring	\$0.43	\$0.05
67090	Warehousing and storage services (not elsewhere classified)	\$1.34	\$0.08
96380	Waste collection services (not elsewhere classified)	\$1.89	\$0.10
96370	Waste remediation and materials recovery services	\$1.88	\$0.10
96340	Waste treatment and disposal services	\$1.88	\$0.10
52550	Watch and jewellery retailing	\$0.43	\$0.05
63031	Water passenger transport (river, lake, or harbour)	\$1.93	\$0.10
37010	Water supply	\$1.39	\$0.08
66290	Water transport support services (not elsewhere classified)	\$1.93	\$0.10
28511	Whiteware appliance manufacturing	\$0.53	\$0.05
47990	Wholesaling (not elsewhere classified)	\$0.68	\$0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
47991	Wholesaling—commission-based or excluding storage and handling of goods	\$0.23	\$0.04
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.62	\$0.05
71200	Wired telecommunications network operation	\$0.45	\$0.05
71210	Wireless telecommunications network operation (not elsewhere classified)	\$0.45	\$0.05
23120	Wood chipping	\$2.37	\$0.11
23290	Wood product manufacturing (not elsewhere classified)	\$2.22	\$0.11
29210	Wooden furniture and upholstered seat manufacturing	\$1.37	\$0.08
23230	Wooden structural fittings and components manufacturing	\$2.22	\$0.11
22110	Wool scouring	\$2.19	\$0.11
45111	Wool wholesaling	\$0.38	\$0.05
92310	Zoological and botanic gardens operation	\$1.49	\$0.08

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 2016, prescribe the levies payable to fund the Work Account for the period comprising—

- the tax year commencing on 1 April 2016 and ending with the close of 31 March 2017; and
- any tax year commencing on or after 1 April 2017.

The regulations revoke and replace the Accident Compensation (Work Account Levies) Regulations 2015.

Regulatory impact statement

The Ministry of Business, Innovation, and Employment produced a regulatory impact statement on 25 November 2015 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/publications-research/publications/employment-and-skills/2016-17%20ACC%20Levies%20RIS.pdf>
- <http://www.treasury.govt.nz/publications/informationreleases/ris>

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