

**Reprint
as at 22 July 2011**



**Accident Compensation
(Experience Rating) Regulations
2011
(SR 2011/22)**

Anand Satyanand, Governor-General

Order in Council

At Wellington this 28th day of February 2011

Present:

His Excellency the Governor-General in Council

Pursuant to sections 169, 329(1)(ca), (f), and (g) and (2), and 332 of the Accident Compensation Act 2001, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister for ACC, makes the following regulations.

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

These regulations are administered by the Department of Labour.

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Regulations

1 Title

These regulations are the Accident Compensation (Experience Rating) Regulations 2011.

2 Commencement

These regulations come into force on 1 April 2011.

About these regulations

3 What regulations do

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

4 Calculations underpinning regulations

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

- (a) treat claims accepted by the employer when an accredited employer as claims accepted by the Corporation; and
 - (b) treat weekly compensation paid by the employer when an accredited employer as weekly compensation paid by the Corporation; and
 - (c) treat qualifying costs of treatment paid by the employer when an accredited employer as qualifying costs of treatment paid by the Corporation.
- (3) The Corporation must calculate the number of qualifying claims in the experience period for which it has paid weekly compensation for the employer's current or former employees or the private domestic worker or the self-employed person or the shareholder-employee.
- (4) For the qualifying claims described in subclause (3), the Corporation must calculate the total number of weekly compensation days in the claims activity period.
- (5) The Corporation must calculate the number of qualifying claims in the experience period involving the death of a current or former employee of the employer or the death of the private domestic worker or the self-employed person or the shareholder-employee.
- (6) For qualifying class 2 levy payers, the Corporation must calculate the number of qualifying claims in the experience period for which the Corporation has paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment.

Regulation 4(2A): inserted, on 22 July 2011, by regulation 4(1) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

Regulation 4(4): substituted, on 22 July 2011, by regulation 4(2) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

5 Tax years to which regulations apply

These regulations apply to the section 167(4)(a) levies and the self-employed and shareholder-employees levies that are payable for—

- (a) the tax year starting on 1 April 2011 and ending on 31 March 2012; and

- (b) each subsequent tax year.

Terms used

6 Interpretation

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

Act means the Accident Compensation Act 2001

applicable levy year means the levy year to which the Corporation is applying these regulations

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

claims activity period means the period made up of—

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

Corporation means the Accident Compensation Corporation continued by section 259

experience period means the 3 tax years immediately before the levy year before the applicable levy year (except as described in regulation 24(1))

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

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

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

levy payer,—

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

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

levy risk group means a group that—

- (a) is described in column 1 of the schedule; and
- (b) consists of the classification units listed opposite it in column 2 of the schedule

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

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

minimum liable earnings means the minimum amount of earnings prescribed in the regulations made under section 329(1)(a) that apply to the applicable tax year, disregarding the fact that the regulations state (if they do) that the minimum amount is applicable only to self-employed persons (except as described in regulation 24(2))

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

qualifying claim—

- (a) means a claim that—
 - (i) is made under section 48 for a work-related personal injury suffered in the experience period (except for a work-related personal injury described in paragraph (b)); and
 - (ii) is accepted by the Corporation; and
- (b) does not include a claim made for a work-related personal injury suffered in the experience period that is—
 - (i) mental injury suffered by a person in the circumstances described in section 21; or

- (ii) personal injury caused by work-related gradual process, disease, or infection that involves exposure to asbestos; or
- (iii) personal injury caused by work-related gradual process, disease, or infection that results in hearing loss

qualifying class 1 levy payer—

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

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

qualifying class 2 levy payer—

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

qualifying costs of treatment—

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

section means a section of the Act

section 167(4)(a) levy—

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

self-employed and shareholder-employee levy—

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

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

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

whole group—

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

Work Account levy means the levy payable by—

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

Regulation 6 **first week of weekly compensation**: revoked, on 22 July 2011, by regulation 5(2) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

Regulation 6 **section 167(4)(a) levy**: substituted, on 22 July 2011, by regulation 5(3) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

Regulation 6 **self-employed and shareholder-employee levy**: substituted, on 22 July 2011, by regulation 5(4) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

Regulation 6 **weekly compensation day**: substituted, on 22 July 2011, by regulation 5(5) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

Regulation 6 **Work Account levy**: added, on 22 July 2011, by regulation 5(6) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

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

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

- (6) The large non-industry peer group consists of levy payers who each have average annual liable earnings greater than \$2 million.
- (7) For the purposes of subclauses (2), (3), (5), and (6), the Corporation must calculate the average annual liable earnings of a levy payer using the following formula:

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

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

Part 1

Experience rating system: qualifying class 1 levy payers

8 Discount

- (1) This regulation applies if the number the Corporation calculates under regulation 4(3) and (5) for the levy payer is zero.
- (2) The Corporation must apply a discount of 10% to the section 167(4)(a) levy or the self-employed and shareholder-employee levy payable by the levy payer in the applicable levy year.

9 Loading

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

10 No adjustment

- (1) This regulation applies if—

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

11 Applying grouping for this Part

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

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

Part 2

Experience rating system: qualifying class 2 levy payers

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

12 Discount, loading, or no adjustment

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

Formula if levy payer in 1 levy risk group

- (2) If the Corporation's application of the schedule results in a levy payer being in 1 levy risk group, the formula is—
levy x adjustment.
- (3) In the formula in subclause (2),—
- (a) **levy** means the section 167(4)(a) levy payable by the levy payer in the applicable levy year:

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

Formula if levy payer in 2 or more levy risk groups

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

total levy x weighted adjustment.

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

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

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

Result of formula

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

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

13 Industry size modification

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

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

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

Industry peers

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

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

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

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

Levy peers

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

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

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

Weighting

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

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

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

Regulation 13(4)(a): amended, on 22 July 2011, by regulation 6(1) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

Regulation 13(6)(a): amended, on 22 July 2011, by regulation 6(2) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

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

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

15 Experience rating modification

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

[(rehabilitation component \times 0.75) + (risk management component \times 0.25)] \times off-balance adjustment.

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

Weighting for use in calculating rehabilitation component and risk management component

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rehabilitation component

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

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

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

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

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

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

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

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

Rehabilitation component: when result of calculation must be disregarded

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

Risk management component

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

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

- (13) In the formula in subclause (12),—
- (a) **payer's rate** means the experience rate of the levy payer for the applicable levy risk group calculated using the formula in subclauses (14) and (15):

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

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

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

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

- (17) In the formula in subclause (16),—
- (a) **claims and deaths** means the sum of—
 - (i) the number of the qualifying claims of the levy payers in the applicable industry peer group in the experience period for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment; and

- (ii) the number of the qualifying claims of the levy payers in the applicable industry peer group in the experience period involving the death of a current or former employee of an employer or the death of a private domestic worker:
- (b) **earnings** means the total of the liable earnings of the levy payers in the applicable industry peer group in the experience period.

Risk management component: when result of calculation must be disregarded

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

Off-balance adjustment

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

Regulation 15(7)(a): amended, on 22 July 2011, by regulation 7(1) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

Regulation 15(9)(a): amended, on 22 July 2011, by regulation 7(2) of the Accident Compensation (Experience Rating) Amendment Regulations 2011 (SR 2011/213).

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

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

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

17 Applying grouping for this Part

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

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

Part 3

Powers needed to make system work

18 Grouping levy payers

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

Tax Act 2007, the Corporation may group the partnerships and partners as 1 levy payer.

- (7) If levy payers are persons who are associated persons under section YB 14 of the Income Tax Act 2007, the Corporation may group the persons as 1 levy payer.
- (8) In applying the relevant section of the Income Tax Act 2007, the Corporation must disregard references in it to any of sections YB 4, YB 5, YB 6, YB 9, and YB 11 of the Income Tax Act 2007.
- (9) If a levy payer submits tax returns that cover the levy payer's employees and the employees of another levy payer as if they were the levy payer's employees, the Corporation may group the levy payers as 1 levy payer.
- (10) If the Corporation's application of this regulation results in a levy payer being in 2 or more groups, the Corporation must decide the group in which to put the levy payer, having regard to the following:
 - (a) which group has the greatest influence over the levy payer's workplace safety; and
 - (b) which group exerts the greatest management or other control over the levy payer's workplace.
- (11) The Corporation must not group levy payers solely on the ground that the levy payers are under the control of the Crown or have shareholding Ministers.

19 Attributing information about earnings and claims

- (1) This regulation applies to information about a levy payer's liable earnings and qualifying claims.
- (2) When a levy payer transfers all or part of its business as a going concern, the Corporation must attribute the information to the transferee.
- (3) When levy payers amalgamate, the Corporation must attribute the information to the amalgamated levy payer.
- (4) When a levy payer ceases to carry out an activity for which all or part of the levy was paid, the Corporation must continue to attribute the information to the levy payer.
- (5) When a levy payer leaves a group of levy payers, the Corporation must attribute the information to the levy payer.

- (6) When a levy payer that is part of a group ceases to operate, the Corporation must attribute the information to the group.
- (7) This regulation does not apply if the transfer, amalgamation, or ceasing was effected before 1 April 2011.

20 Disregarding arrangements

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

21 Using and disclosing information

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

22 Collecting information

- (1) The Corporation may require a levy payer to—
 - (a) provide the information the Corporation needs to apply regulation 18 or 19 to the levy payer:
 - (b) confirm or deny the correctness of information that the Corporation holds about the levy payer and proposes to use to apply regulation 18 or 19 to the levy payer.
- (2) The Corporation may specify—

- (a) the form in which the levy payer must respond to the requirement:
 - (b) the period within which the levy payer must respond to the requirement.
- (3) If the levy payer does not respond to the requirement in the form and time specified, the Corporation may use the information it holds about the levy payer to apply the regulation to the levy payer.

23 Declaring adverse event

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

Part 4

Transitional provision

24 Minimum liable earnings for tax years in experience period for levy year 2011/12

- (1) For the levy year starting on 1 April 2011 and ending with the close of 31 March 2012, **experience period** means the period consisting of—
 - (a) the tax year starting on 1 April 2007 and ending with the close of 31 March 2008; and
 - (b) the tax year starting on 1 April 2008 and ending with the close of 31 March 2009; and
 - (c) the tax year starting on 1 April 2009 and ending with the close of 31 March 2010.
- (2) Minimum liable earnings for the experience period defined in subclause (1) are as follows:
 - (a) for the tax year beginning on 1 April 2007 and ending with the close of 31 March 2008, \$19,760;
 - (b) for the tax year beginning on 1 April 2008 and ending with the close of 31 March 2009, \$21,320;

- (c) for the tax year beginning on 1 April 2009 and ending with the close of 31 March 2010, \$23,400.

Schedule
Levy risk groups

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

Levy risk groups	Classification units
018 Dairy cattle farming	01300 Dairy cattle farming
021 Agriculture and fishing services and aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)
	03021 Forest product and moss gathering and processing
	04210 Offshore aquaculture
	04220 Onshore aquaculture
025 Ocean and coastal fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
041 Forestry, hunting and trapping	02200 Hunting and trapping
	03010 Forestry
	03020 Logging
	03030 Forestry support services (excluding tree cutting and felling)
051 Shearing	02120 Shearing services
081 Exploration and mining	11010 Coal mining
	13110 Iron ore mining
	13140 Gold ore mining
	13150 Mineral sand mining
	13170 Silver, lead, and zinc ore mining
	13190 Metal ore mining (not elsewhere classified)
	14110 Gravel and sand quarrying
	14190 Construction material mining (not elsewhere classified)
	14200 Mining and quarrying (not elsewhere classified)
	15110 Petroleum and natural gas exploration

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

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

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

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

Levy risk groups		Classification units
		27230 Copper, silver, lead, and zinc smelting and refining
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330 Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27110 Iron smelting and steel manufacturing
		27120 Iron and steel casting
		27121 Iron and steel forging
		27130 Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510 Metal container manufacturing (not elsewhere classified)
		27620 Spring and wire product manufacturing
		84330 Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310 Aluminium rolling, drawing, and extruding
		27420 Architectural aluminium product manufacturing
		27630 Nut, bolt, screw, and rivet manufacturing
		45220 Metal and mineral wholesaling
224	Sheet metal products	27430 Metal roof and guttering manufacturing (except aluminium)
		27590 Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640 Surface coating and finishing
		27690 Fabricated metal product manufacturing (not elsewhere classified)

Levy risk groups	Classification units
	27692 Boiler, tank and other heavy-gauge metal container manufacturing
	29110 Prefabricated metal building manufacturing
228 Structural metal industries	27410 Structural steel fabricating
	27490 Structural metal product manufacturing (not elsewhere classified)
231 Aviation, electronic and electrical manufacturing	28240 Aircraft manufacturing and repair services
	28490 Electronic equipment manufacturing (not elsewhere classified)
	28510 Domestic appliance manufacturing (not elsewhere classified)
	28511 Whiteware appliance manufacturing
	28540 Electric lighting equipment manufacturing
	28590 Electrical equipment manufacturing (not elsewhere classified)
233 Automotive and transport manufacturing	28110 Motor vehicle manufacturing
	28130 Automotive electrical components manufacturing
	28190 Motor vehicle parts manufacturing (not elsewhere classified)
	28290 Transport equipment manufacturing (not elsewhere classified)
235 Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237 Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241 Machinery and equipment manufacturing (lower-medium risk group)	28520 Electric cable and wire manufacturing

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

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

Levy risk groups	Classification units
311 Road and bridge construction	41210 Road and bridge construction
313 Heavy and civil engineering construction	41220 Heavy and civil engineering construction (not elsewhere classified)
315 Land development services	41222 Land development and subdivision 42100 Site preparation services
320 Agricultural, plumbing and homeware goods wholesaling	45190 Agricultural product wholesaling (not elsewhere classified) 45391 Plumbing goods wholesaling 47320 Furniture and floor coverings wholesaling 47390 Kitchenware and diningware wholesaling
321 Electrical services	42320 Electrical services (including telecommunication services within buildings)
322 Heating, ventilation and alarm services	42330 Air conditioning and heating services 42341 Fire and security alarm installation services
323 Plumbing and building completion services	42310 Plumbing services 42592 Building completion services—all trades subcontracted
324 Painting and decorating services	42440 Painting and decorating services
326 Construction and building trade services	42101 Hire of construction machinery and cranes with operator 42210 Concreting services 42342 Building installation services (not elsewhere classified) 42410 Plastering and ceiling services 42420 Carpentry services 42430 Tiling and carpeting services 42450 Glazing services 42510 Landscape construction services 42590 Construction services (not elsewhere classified)

Levy risk groups	Classification units
	95250 Gardening and turf management services
328 Structural trade services	42220 Bricklaying services
	42230 Roofing services
	42240 Structural steel erection services
331 Petroleum product and specialty wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)
	46120 Professional and scientific goods wholesaling
	46130 Computer and computer peripherals wholesaling
	46160 Telecommunication goods wholesaling
	47920 Jewellery and watch wholesaling
	47930 Toy and sporting goods wholesaling
	47991 Wholesaling—commission-based or excluding storage and handling of goods
333 Grocery and produce wholesaling	45120 Cereal grain wholesaling
	47150 Fruit and vegetable wholesaling
	47190 Grocery wholesaling (not elsewhere classified)
	47191 Grocery wholesaling—multiple product ranges
341 Electrical and electronic goods wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)
343 Specialised machinery and equipment wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling
345 Hardware goods wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)
351 Vehicle and machinery wholesaling	46110 Agricultural and construction machinery wholesaling
	46220 Commercial vehicle wholesaling
361 Fish, meats and dairy produce wholesaling	47110 Meat, poultry, and smallgoods wholesaling
	47130 Dairy produce wholesaling

Levy risk groups		Classification units
		47140 Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111 Wool wholesaling
		45230 Industrial and agricultural chemical product wholesaling
		46210 Car wholesaling
		47170 Liquor and tobacco product wholesaling
		47210 Textile product wholesaling
		47220 Clothing and footwear wholesaling
		47940 Book and magazine wholesaling
		47950 Paper product wholesaling
		47960 Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling	47990 Wholesaling (not elsewhere classified)
391	Car retailing	53110 Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230 Motor vehicle new-part wholesaling
		52450 Marine equipment retailing
		53120 Motor cycle retailing (including associated vehicle servicing)
		53130 Trailer and motor vehicle retailing (not elsewhere classified)
		53140 Motor vehicle parts retailing
		53210 Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240 Motor vehicle dismantling and used-part wholesaling
		53240 Tyre retailing
411	Food retailing	21640 Bakery product manufacturing (non-factory based)
		51100 Supermarket and grocery stores
		51210 Fresh meat, fish, and poultry retailing

Levy risk groups	Classification units
	51220 Fruit and vegetable retailing
	51230 Liquor retailing
	51290 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing
	95220 Photographic film processing
422 Clothing and footwear retailing	52210 Clothing retailing
	52220 Footwear retailing
424 Retail trade (low-risk group)	52350 Entertainment media retailing
	52410 Sport and camping equipment retailing
	52430 Newspaper and book retailing
	52460 Stationery goods retailing
	52540 Flower retailing
	52550 Watch and jewellery retailing
	52560 Personal accessories retailing (not elsewhere classified)
	52591 Craft and gift retailing (not elsewhere classified)
	71111 Retail postal services
	95110 Video and other electronic media rental and hiring
426 Retail trade (low-medium risk group)	52100 Department stores
	52340 Electrical, electronic, and gas appliance retailing
	52341 Computer and computer peripherals retailing
	52342 Electrical and electronic goods retailing (not elsewhere classified)
	52420 Toy and game retailing
	52590 Store-based retailing (not elsewhere classified)
428 Store and non-store retailing	52230 Manchester and textile goods retailing (not elsewhere classified)
	52310 Furniture retailing
	52320 Floor covering retailing

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

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

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

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

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

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

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

Levy risk groups	Classification units
	92520 Performing arts venue operation
	93220 Casino operation
911 Sporting and recreational activities (lower-risk group)	93111 Horse and dog racing administration and track operation
	93120 Sports and physical recreation venues, grounds, and facilities operation
	93130 Health and fitness centres and gymnasia operation
	93171 Sport and physical recreation—community rugby league
	93184 Sport and physical recreation—softball or baseball
	93186 Sport and physical recreation—swimming
	93187 Sport and physical recreation—tennis
	93188 Sport and physical recreation—water skiing
	93190 Sport and physical recreation—community (not elsewhere classified)
	93192 Sport and physical recreation—boating or yachting
	93193 Sport and physical recreation—cycling
	93195 Sport and physical recreation—golf
	93199 Sport and physical recreation—netball
	93300 Amusement parks and centres operation
913 Recreational facilities operation	92310 Zoological and botanic gardens operation
	92390 Nature reserve and conservation park operation
915 Sporting and recreational activities (medium-risk group)	84500 Sports and physical recreation instruction
	93112 Dog racing activities

Levy risk groups	Classification units
	93170 Sport and physical recreation—community rugby
	93182 Sport and physical recreation—snow skiing
	93185 Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium-high risk group)	01520 Horse farming and horse agistment
	93113 Horse racing activities—harness racing
	93115 Horse racing activities—harness racing—drivers
	93174 Sport and physical recreation—community cricket
	93175 Sport and physical recreation—professional sport (not elsewhere classified)
	93194 Sport and physical recreation—professional cricket
	93198 Sport and physical recreation—motor racing
	93400 Amusement and other recreation activities (not elsewhere classified)
919 Equine and sporting activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)
	93114 Horse racing activities—thoroughbred racing—jockeys
	93180 Sport and physical recreation—professional rugby
	93181 Sport and physical recreation—professional rugby league
	93196 Sporting and recreational equine activities (not elsewhere classified)
	93197 Sport and physical recreation—motor cycling
921 Museums and gambling activities	92200 Museum operation
	93210 Lottery operation

Levy risk groups	Classification units
	93290 Gambling activities (not elsewhere classified)
941 Repair and maintenance (low-risk group)	52620 Clothing and footwear repair
	52690 Repair and maintenance (not elsewhere classified)
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance
943 Repair and maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)
	52610 Domestic appliance repair and maintenance
	53220 Automotive electrical services
	53230 Automotive body, paint, and interior repair and maintenance
	53290 Automotive repair and maintenance (not elsewhere classified)
945 Facilities maintenance and management	78650 Pest control services (except agricultural and forestry)
	78660 Cleaning services and facilities management (not elsewhere classified)
951 Business and community organisations	96100 Religious organisations and services
	96210 Business and professional association services
	96220 Labour association services
	96290 Interest group services (not elsewhere classified)
953 Personal and community activities	66110 Parking services
	95240 Funeral, crematorium, and cemetery services
	95260 Hairdressing and beauty services
	95270 Diet and weight-reduction centre operation
	95290 Personal services (not elsewhere classified)

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Levy risk groups	Classification units
	95300 Brothel-keeping, massage parlour and prostitution services
	96291 Community-based, multi-functional activities (not elsewhere classified)
	97000 Private households employing staff
955 Laundries and dry cleaners	95210 Laundry and dry-cleaning services

Rebecca Kitteridge,
Clerk of the Executive Council.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 3 March 2011.

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Notes**1 General**

This is a reprint of the Accident Compensation (Experience Rating) Regulations 2011. The reprint incorporates all the amendments to the regulations as at 22 July 2011, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 Status of reprints

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 How reprints are prepared

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint (most recent first)*

Accident Compensation (Experience Rating) Amendment Regulations 2011
(SR 2011/213)
