

**Reprint
as at 1 April 2014**



**Accident Compensation
(Experience Rating) Regulations
2013**

(SR 2013/16)

Accident Compensation (Experience Rating) Regulations 2013: revoked, on 1 April 2014, by regulation 24(1) of the Accident Compensation (Experience Rating) Regulations 2014 (LI 2014/73).

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 25th day of February 2013

Present:

His Excellency the Governor-General in Council

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

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.

Note 4 at the end of this reprint provides a list of the amendments incorporated.

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

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Regulations

1 Title
These regulations are the Accident Compensation (Experience Rating) Regulations 2013.

2 Commencement
These regulations come into force on 1 April 2013.

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.
- (3) The Corporation must, when making calculations involving an employer who is not an accredited employer in the applicable levy year but was an accredited employer for some or all of the experience period,—
 - (a) treat claims accepted by the employer when an accredited employer as claims accepted by the Corporation; and
 - (b) treat weekly compensation paid by the employer when an accredited employer as weekly compensation paid by the Corporation; and
 - (c) treat qualifying costs of treatment paid by the employer when an accredited employer as qualifying costs of treatment paid by the Corporation.
- (4) The Corporation must calculate the number of qualifying claims in the experience period for which it has paid weekly compensation for the employer's current or former employees or the private domestic worker or the self-employed person or the shareholder-employee.
- (5) For the qualifying claims described in subclause (4), the Corporation must calculate the total number of weekly compensation days in the claims activity period.
- (6) The Corporation must calculate the number of qualifying claims in the experience period involving the death of a current or former employee of the employer or the death of the private domestic worker or the self-employed person or the shareholder-employee.
- (7) For qualifying class 2 levy payers, the Corporation must calculate the number of qualifying claims in the experience period for which the Corporation has paid an amount greater than

\$500 in the claims activity period for qualifying costs of treatment.

5 Tax year to which regulations apply

These regulations apply to the section 167(4)(a) levies and the self-employed and shareholder-employees levies that are payable for the tax year starting on 1 April 2013 and ending on 31 March 2014.

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 2013–14 levy year

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

claims activity period means the period made up of—

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

Corporation means the Accident Compensation Corporation continued by section 259

experience period, for the levy year starting on 1 April 2013 and ending with the close of 31 March 2014, means the period consisting of—

- (a) the tax year starting on 1 April 2011 and ending with the close of 31 March 2012; and
- (b) the tax year starting on 1 April 2010 and ending with the close of 31 March 2011; and
- (c) the tax year starting on 1 April 2009 and ending with the close of 31 March 2010

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

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

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

levy payer,—

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

levy risk group,—

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

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

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

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

- (a) for the tax year starting on 1 April 2011 and ending with the close of 31 March 2012, \$26,520;
- (b) for the tax year starting on 1 April 2010 and ending with the close of 31 March 2011, \$26,000;
- (c) for the tax year starting on 1 April 2009 and ending with the close of 31 March 2010, \$23,400

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

qualifying claim—

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

qualifying class 1 levy payer—

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

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

qualifying class 2 levy payer—

- (a) means an employer or a private domestic worker who, in each tax year in the experience period,—
 - (i) paid, or was liable to pay, a section 167(4)(a) levy of \$10,000 or more; and
 - (ii) had liable earnings greater than the minimum liable earnings for the tax year:

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

qualifying costs of treatment—

- (a) means the costs of—
 - (i) treatment described in clause 2 of Schedule 1 of the Act; and
 - (ii) any ancillary services related to treatment described in clause 3(1) of Schedule 1 of the Act; and

- (b) does not include the costs of public health acute services

section means a section of the Act

section 167(4)(a) levy—

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

self-employed and shareholder-employee levy—

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

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

weekly compensation day means a day 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.

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

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

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

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

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

Part 1

Experience rating system: Qualifying class 1 levy payers

8 Discount

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

9 Loading

- (1) This regulation applies if—
 - (a) the number the Corporation calculates under regulation 4(5) for the levy payer is 71 or more; or

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

10 No adjustment

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

11 Applying grouping for this Part

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

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

Part 2

Experience rating system: Qualifying class 2 levy payers

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

12 Discount, loading, or no adjustment

- (1) To decide whether a levy payer gets a discount or loading or no adjustment, the Corporation must,—
 - (a) first, use the applicable one of the formulas in subclauses (2) and (3) or subclauses (4) to (6); and

- (b) secondly, use the result of the formula as described in subclause (7), (8), or (9).

Formula if levy payer in 1 levy risk group

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

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

- (3) In the formula in subclause (2),—

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

Formula if levy payer in 2 or more levy risk groups

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

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

- (5) In the formula in subclause (4),—

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

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

- (6) In the formula in subclause (5)(b),—

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

- (b) **total levy for experience period** means the total reached by adding up all the section 167(4)(a) levy paid or payable by the levy payer in the experience period according to each levy risk group that the levy payer is in.

Result of formula

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

13 Industry size modification

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

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

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

Industry peers

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

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

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

Levy peers

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

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

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

Weighting

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

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

- (8) In the formula in subclause (7),—

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

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

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

15 Experience rating modification

- (1) The Corporation must calculate the experience rating modification using the following formula:
$$[(\text{rehabilitation component} \times 0.75) + (\text{risk management component} \times 0.25)] \times \text{off-balance adjustment}$$
- (2) In the formula in subclause (1),—
 - (a) **rehabilitation component** means the rehabilitation component calculated using the formula in subclauses (4) to (11):
 - (b) **risk management component** means the risk management component calculated using the formula in subclauses (12) to (19):
 - (c) **off-balance adjustment** means the adjustment that is—
 - (i) required to ensure that the aggregate value of discounts equals the aggregate value of loadings to be applied to section 167(4)(a) levies payable by levy payers in the applicable levy year; and
 - (ii) applied as described in subclause (20).

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

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

- (a) if the liable earnings 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) secondly, applying the off-balance adjustment to each levy payer in the applicable non-industry peer group in proportion to the unadjusted experience rating modification for the levy payer.

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

- (1) If the experience rating modification calculated using the formula in regulation 15 is greater than 0.35, 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.

24 Revocation and saving

- (1) The Accident Compensation (Experience Rating) Regulations 2011 (SR 2011/22) are revoked.
 - (2) Despite subclause (1), the Accident Compensation (Experience Rating) Regulations 2011 continue to apply as if they had not been revoked to the following levy years:
 - (a) the levy year starting on 1 April 2011 and ending on 31 March 2012:
 - (b) the levy year starting on 1 April 2012 and ending on 31 March 2013.
 - (3) The Accident Compensation (Experience Rating—Canterbury Adverse Event) Notice 2011 continues to apply for the purposes of these regulations and the Accident Compensation (Experience Rating) Regulations 2011.
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Schedule 1

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Levy risk groups for applicable levy year

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	0111 Nursery production 0
	0111 Turf growing 1
	011 Floriculture production 20
	011 Vegetable growing 30
	011 Grape growing 40
	011 Apple and pear growing 50
	011 Stone fruit growing 60
	011 Kiwifruit growing 70
	011 Olive growing 80
	011 Fruit and tree nut growing (not elsewhere classified) 90
	011 Citrus fruit growing 91
	011 Berry fruit growing 92
	012 Grain growing 10
	016 Crop growing (not elsewhere classified) 90
	016 Mushroom growing 92
	021 Horticultural contracting and labour supply services 95
	012 Poultry farming
014 Poultry farming (eggs) 20	
014 Other livestock farming	015 Pig farming 10
	015 Deer farming 30
	015 Livestock farming (not elsewhere classified) 90

Levy risk groups		Classification units	
		015 93	Beekeeping
016	Beef and sheep farming	012 20	Grain and sheep or grain and beef cattle farming
		012 30	Sheep and beef cattle farming
		012 40	Sheep farming
		012 50	Beef cattle farming
018	Dairy cattle farming	013 00	Dairy cattle farming
021	Agriculture and fishing services and aquaculture	021 90	Agriculture and fishing support services (not elsewhere classi- fied)
		030 21	Forest product and moss gather- ing and processing
		042 10	Offshore aquaculture
		042 20	Onshore aquaculture
025	Ocean and coastal fishing	041 10	Rock lobster and crab fishing or potting
		041 20	Prawn fishing
		041 30	Fish trawling, seining, and net- ting (including processing on board)
		041 50	Line fishing (including process- ing on board)
		041 90	Fishing (not elsewhere classi- fied)
041	Forestry, hunting and trapping	022 00	Hunting and trapping
		030 10	Forestry
		030 20	Logging
		030 30	Forestry support services (ex- cluding tree cutting and felling)
051	Shearing	021 20	Shearing services

Levy risk groups		Classification units	
081	Exploration and mining	110	Coal mining
		10	
		131	Iron ore mining
		10	
		131	Gold ore mining
		40	
		131	Mineral sand mining
		50	
		131	Silver, lead, and zinc ore mining
		70	
		131	Metal ore mining (not elsewhere classified)
		90	
		141	Gravel and sand quarrying
		10	
		141	Construction material mining (not elsewhere classified)
90			
142	Mining and quarrying (not elsewhere classified)		
00			
151	Petroleum and natural gas exploration		
10			
151	Mineral exploration		
30			
152	Mining support services (not elsewhere classified)		
00			
110	Sugar, confectionery and crisps manufacturing, and packaging	217	Sugar manufacturing
		10	
		217	Confectionery manufacturing
		20	
		217	Potato crisps and corn crisps manufacturing
95			
786	Packaging services		
70			
112	Primary produce processing and manufacturing	211	Cured meat and smallgoods manufacturing
		30	
		212	Milk and cream processing
		10	
		212	Ice cream manufacturing
20			
212	Cheese and other dairy product manufacturing (not elsewhere classified)		
90			
113	Bread and baking ingredients manufacturing	215	Cereal, pasta, and baking-mix manufacturing
		20	

Levy risk groups	Classification units
	216 Bread manufacturing (factory-based)
114 Food and animal feeds manufacturing	216 Cake and pastry manufacturing (factory-based)
	216 Biscuit manufacturing (factory-based)
	217 Prepared animal and bird feed manufacturing
	217 Food product manufacturing (not elsewhere classified)
116 Fruit, vegetable, and oil processing	213 Fruit and vegetable processing
	214 Oil and fat manufacturing
117 Seafood, poultry and grain product manufacturing	211 Poultry processing
	215 Grain mill product manufacturing
	217 Seafood processing (other than on board vessels)
119 Meat processing	2111 Meat processing
121 Beverage and tobacco product manufacturing	218 Soft drink, cordial, and syrup manufacturing
	218 Beer manufacturing
	218 Wine and alcoholic beverage manufacturing (not elsewhere classified)
	218 Spirit manufacturing
	219 Cigarette and tobacco product manufacturing
131 Textile and rubber product manufacturing	222 Cut and sewn textile product manufacturing
	222 Textile finishing and textile product manufacturing (not elsewhere classified)
	223 Knitted product manufacturing
	224 Clothing manufacturing

Levy risk groups	Classification units
	225 Footwear manufacturing 00
	226 Leather and leather substitute 20 goods manufacturing
	255 Tyre manufacturing 10
	255 Natural rubber product manufac- 90 turing
133 Textile and textile product manu- facturing	221 Synthetic textile manufacturing 20
	221 Natural textile manufacturing 40
	222 Textile floor covering manufac- 20 turing
	222 Rope, cordage, and twine manu- 30 facturing
135 Skin and hide processing	221 Wool scouring 10
	226 Leather tanning, fellmongery, 11 and fur dressing
141 Wood products manufacturing and dealing	232 Veneer and plywood manufac- 10 turing
	232 Wooden structural fittings and 30 components manufacturing
	232 Wood product manufacturing 90 (not elsewhere classified)
	291 Prefabricated wooden building 90 manufacturing
	453 Timber wholesaling 10
	525 Firewood, coal, and coke retail- 92 ing
143 Timber processing	231 Log sawmilling 10
	231 Wood chipping 20
	231 Timber resawing and dressing 30
151 Paper and paper product manu- facturing	233 Pulp, paper, and paperboard 10 manufacturing
	233 Corrugated paperboard and 30 paperboard container manufac- turing

Levy risk groups		Classification units	
		233 40	Paper bag and sack manufactur- ing
		241 10	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	232 20	Reconstituted wood product manufacturing
		233 90	Converted paper product manu- facturing (not elsewhere classi- fied)
		233 91	Sanitary paper product manufac- turing
161	Printing and associated services	241 20	Printing
		241 30	Printing support services
171	Petroleum, gas and inorganic chemical products	120 00	Oil and gas extraction
		251 00	Petroleum refining and petrol- eum fuel manufacturing
		253 20	Industrial gas manufacturing
		253 50	Basic inorganic chemical manu- facturing
		650 10	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	252 00	Petroleum and coal product manufacturing (not elsewhere classified)
		253 10	Fertiliser manufacturing
		253 30	Synthetic resin and synthetic rubber manufacturing
		253 60	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	253 40	Basic organic chemical manu- facturing
		254 10	Explosives manufacturing
		254 20	Paint and coatings manufactur- ing
		254 90	Basic chemical product manu- facturing (not elsewhere classi- fied)

Levy risk groups		Classification units	
		254 91	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	254 30	Human pharmaceutical and medicinal product manufacturing
		254 31	Veterinary pharmaceutical and medicinal product manufacturing
		254 40	Pesticide manufacturing
		254 50	Cleaning compound manufacturing
		254 60	Cosmetic and toiletry preparation manufacturing
191	Plastic products	256 10	Rigid and semi-rigid polymer product manufacturing
		256 30	Polymer film and sheet packaging material manufacturing
		256 50	Polymer foam product manufacturing
		256 61	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	261 00	Glass and glass product manufacturing
		262 10	Clay brick manufacturing
		263 10	Cement and lime manufacturing
		263 20	Plaster and gypsum product manufacturing
		263 50	Concrete product manufacturing
		264 00	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	262 90	Ceramic product manufacturing (not elsewhere classified)
		263 30	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	272 10	Alumina production
		272 20	Aluminium smelting

Levy risk groups	Classification units
	272 Copper, silver, lead, and zinc 30 smelting and refining
	272 Basic non-ferrous metal manu- 90 facturing (not elsewhere classi- fied)
	273 Basic non-ferrous metal product 20 manufacturing (not elsewhere classified)
	273 Non-ferrous metal casting and 30 forging
213 Iron and steel manufacturing	271 Iron smelting and steel manufac- 10 turing
	271 Iron and steel casting 20
	271 Iron and steel forging 21
	271 Steel pipe and tube manufactur- 30 ing
220 Metal product manufacturing and trade training	275 Metal container manufacturing 10 (not elsewhere classified)
	276 Spring and wire product manu- 20 facturing
	843 Modern Apprenticeship Co-or- 30 dinators employing apprentices
222 Aluminium and metal products	273 Aluminium rolling, drawing, and 10 extruding
	274 Architectural aluminium product 20 manufacturing
	276 Nut, bolt, screw, and rivet manu- 30 facturing
	452 Metal and mineral wholesaling 20
224 Sheet metal products	274 Metal roof and guttering manu- 30 facturing (except aluminium)
	275 Sheet metal product manufactur- 90 ing (except metal structural and container products)
226 Metal products (medium-risk group)	276 Surface coating and finishing 40
	276 Fabricated metal product manu- 90 facturing (not elsewhere classi- fied)

Levy risk groups	Classification units
	276 Boiler, tank and other heavy-gauge metal container manufacturing
	92
	291 Prefabricated metal building manufacturing
	10
228 Structural metal industries	274 Structural steel fabricating
	10
	274 Structural metal product manufacturing (not elsewhere classified)
	90
231 Aviation, electronic and electrical manufacturing	282 Aircraft manufacturing and repair services
	40
	284 Electronic equipment manufacturing (not elsewhere classified)
	90
	285 Domestic appliance manufacturing (not elsewhere classified)
	10
	285 Whiteware appliance manufacturing
	11
	285 Electric cable and wire manufacturing
	20
	285 Electric lighting equipment manufacturing
	40
	285 Electrical equipment manufacturing (not elsewhere classified)
	90
233 Automotive and transport manufacturing	281 Motor vehicle manufacturing
	10
	281 Automotive electrical components manufacturing
	30
	281 Motor vehicle parts manufacturing (not elsewhere classified)
	90
	282 Transport equipment manufacturing (not elsewhere classified)
	90
235 Shipbuilding	282 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
	10
237 Boatbuilding	282 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
	20
241 Machinery and equipment manufacturing (lower-medium risk group)	286 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
	30
	286 Machine tool and parts manufacturing
	40

Levy risk groups		Classification units	
		286	Lifting and material-handling equipment manufacturing
		50	
		286	Pump and compressor manufacturing
		60	
		286	Fixed space heating, cooling, and ventilation equipment manufacturing
		70	
		292	Metal furniture manufacturing
		20	
243	Machinery and equipment manufacturing (medium-risk group)	281	Motor vehicle body and trailer manufacturing
		20	
		282	Railway rolling stock manufacturing and repair services
		30	
		286	Agricultural machinery and equipment manufacturing
		10	
		286	Mining and construction machinery manufacturing
		20	
		286	Machinery and equipment manufacturing (not elsewhere classified)
		90	
		786	Labour supply services (on-hired staff—non-office work—including less than 30% office work)
		21	
251	Manufacturing (low-risk group)	243	Reproduction of recorded media
		00	
		283	Photographic, optical, and ophthalmic equipment manufacturing
		10	
		283	Medical and surgical equipment and prosthetics manufacturing
		20	
		283	Professional and scientific equipment manufacturing (not elsewhere classified)
		90	
		284	Computer and electronic office equipment manufacturing
		10	
		284	Communications equipment manufacturing
		20	
		294	Jewellery and silverware manufacturing
		10	
253	Furniture and other manufacturing	292	Wooden furniture and upholstered seat manufacturing
		10	
		292	Mattress manufacturing
		30	

Levy risk groups		Classification units	
		292 90	Furniture manufacturing (not elsewhere classified)
		294 20	Toy, sporting, and recreational product manufacturing
		294 90	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	361 02	On-selling electricity and electricity market operation
		361 03	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		361 10	Fossil fuel electricity generation
		361 20	Hydroelectricity generation
		361 30	Electricity generation (not elsewhere classified)
271	Non electricity utilities and network infrastructure	361 01	Electricity line-system operation
		362 00	Gas supply
		370 10	Water supply
		370 20	Sewerage and drainage services
		412 21	Utility network construction and maintenance services
291	Waste services	963 40	Waste treatment and disposal services
		963 50	Solid waste collection services
		963 70	Waste remediation and materials recovery services
		963 80	Waste collection services (not elsewhere classified)
301	Other building construction	411 20	Residential building construction (not elsewhere classified)
		411 30	Non-residential building construction
303	House construction	4111 0	House construction

Levy risk groups		Classification units	
311	Road and bridge construction	412 10	Road and bridge construction
313	Heavy and civil engineering construction	412 20	Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	412 22	Land development and subdivision
		421 00	Site preparation services
320	Agricultural, plumbing and homeware goods wholesaling	451 90	Agricultural product wholesaling (not elsewhere classified)
		453 91	Plumbing goods wholesaling
		473 20	Furniture and floor coverings wholesaling
		473 90	Kitchenware and diningware wholesaling
321	Electrical services	423 20	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation and alarm services	423 30	Air conditioning and heating services
		423 41	Fire and security alarm installation services
323	Plumbing and building completion services	423 10	Plumbing services
		425 92	Building completion services—all trades subcontracted
324	Painting and decorating services	424 40	Painting and decorating services
326	Construction and building trade services	421 01	Hire of construction machinery and cranes with operator
		422 10	Concreting services
		423 42	Building installation services (not elsewhere classified)
		424 10	Plastering and ceiling services
		424 20	Carpentry services
		424 30	Tiling and carpeting services

Levy risk groups	Classification units
	424 Glazing services 50
	425 Landscape construction services 10
	425 Construction services (not else- where classified) 90
	952 Gardening and turf management services 50
328 Structural trade services	422 Bricklaying services 20
	422 Roofing services 30
	422 Structural steel erection services 40
331 Petroleum product and specialty wholesaling	452 Petroleum product wholesaling (including product ownership to retail point-of-sale) 10
	461 Professional and scientific goods wholesaling 20
	461 Computer and computer periph- erals wholesaling 30
	461 Telecommunication goods wholesaling 60
	479 Jewellery and watch wholesaling 20
	479 Toy and sporting goods whole- saling 30
	479 Wholesaling—commission- based or excluding storage and handling of goods 91
333 Grocery and produce wholesal- ing	451 Cereal grain wholesaling 20
	471 Fruit and vegetable wholesaling 50
	471 Grocery wholesaling (not else- where classified) 90
	471 Grocery wholesaling—multiple product ranges 91
341 Electrical and electronic goods wholesaling	461 Electrical and electronic goods wholesaling (not elsewhere clas- sified) 50

Levy risk groups		Classification units	
343	Specialised machinery and equipment wholesaling	461 90	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	453 90	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	461 10	Agricultural and construction machinery wholesaling
		462 20	Commercial vehicle wholesaling
361	Fish, meats and dairy produce wholesaling	471 10	Meat, poultry, and smallgoods wholesaling
		471 30	Dairy produce wholesaling
		471 40	Fish and seafood wholesaling
		4511 1	Wool wholesaling
371	Wholesale trade (low-risk group)	452 30	Industrial and agricultural chemical product wholesaling
		462 10	Car wholesaling
		471 70	Liquor and tobacco product wholesaling
		472 10	Textile product wholesaling
		472 20	Clothing and footwear wholesaling
		479 40	Book and magazine wholesaling
		479 50	Paper product wholesaling
		479 60	Pharmaceutical and toiletry goods wholesaling
		479 90	Wholesaling (not elsewhere classified)
		479 10	Car retailing (including associated vehicle servicing)
391	Car retailing	531 10	Car retailing (including associated vehicle servicing)
		462 21	Trailer and motor vehicle wholesaling (not elsewhere classified)
393	Motor trade wholesaling and retailing	462 30	Motor vehicle new-part wholesaling
		524 50	Marine equipment retailing

Levy risk groups	Classification units
	531 20 Motor cycle retailing (including associated vehicle servicing)
	531 30 Trailer and motor vehicle retailing (not elsewhere classified)
	531 40 Motor vehicle parts retailing
395 Motor trade services	532 10 Petroleum fuel retailing (including associated vehicle servicing)
	462 40 Motor vehicle dismantling and used-part wholesaling
	532 40 Tyre retailing
411 Food retailing	216 40 Bakery product manufacturing (non-factory based)
	511 00 Supermarket and grocery stores
	512 10 Fresh meat, fish, and poultry retailing
	512 20 Fruit and vegetable retailing
	512 30 Liquor retailing
	512 90 Specialised food retailing (not elsewhere classified)
420 Pharmacies and associated retailing	525 10 Pharmaceutical, cosmetic, and toiletry goods retailing
	952 20 Photographic film processing
422 Clothing and footwear retailing	522 10 Clothing retailing
	522 20 Footwear retailing
424 Retail trade (low-risk group)	523 50 Entertainment media retailing
	524 10 Sport and camping equipment retailing
	524 30 Newspaper and book retailing
	524 60 Stationery goods retailing
	525 40 Flower retailing

Levy risk groups	Classification units
	525 Watch and jewellery retailing 50
	525 Personal accessories retailing 60 (not elsewhere classified)
	525 Craft and gift retailing (not else- 91 where classified)
	7111 Retail postal services 1
	951 Video and other electronic media 10 rental and hiring
426 Retail trade (low–medium-risk group)	521 Department stores 00
	523 Houseware retailing 31
	523 Electrical, electronic, and gas ap- 40 pliance retailing
	523 Computer and computer periph- 41 erals retailing
	523 Electrical and electronic goods 42 retailing (not elsewhere classi- fied)
	524 Toy and game retailing 20
	525 Store-based retailing (not else- 90 where classified)
	525 Non-store retailing 95
	525 Retail commission-based buying 97 or selling (or both)
428 Store and non-store retailing	522 Manchester and textile goods re- 30 tailing (not elsewhere classified)
	523 Furniture retailing 10
	523 Floor covering retailing 20
	523 Hardware and building supplies 30 retailing
	525 Antique and used goods retailing 20
	525 Garden supplies retailing 30
441 Hospitality services	571 Accommodation 00

Levy risk groups	Classification units
	572 Pubs, taverns, and bars 00
	574 Clubs (hospitality) 00
451 Catering and meal services	512 Takeaway food services 50
	512 Catering services 70
	573 Cafes and restaurants 00
461 Road passenger and rail transport	612 Interurban and rural bus trans- port
	612 Urban bus transport 20
	612 Taxi and road transport (not else- where classified) 30
	620 Rail freight transport 00
	621 Rail passenger transport 00
463 Road freight transport	611 Road freight transport 00
491 Air transport and support ser- vices	640 Air transport under Civil Avi- ation Rules Part 121, 125, or 129 10
	663 Airport operations and air trans- port support services (not else- where classified) 00
493 Air operations (higher-risk group)	021 Air operations under Civil Avi- ation Rules Part 137 30
	640 Air operations under Civil Avi- ation Rules Part 133 or 135 40
	640 Air operations under Civil Avi- ation Rules Parts 101, 103, 104, 105, 106, or 115 50
501 Water and scenic transport	630 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displace- ment) 10
	630 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under) 20
	630 Inland water transport (except passenger-only) 30

Levy risk groups		Classification units	
		630 31	Water passenger transport (river, lake, or harbour)
		662 30	Port and water transport terminal operations
		662 90	Water transport support services (not elsewhere classified)
		665 00	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	7111 0	Postal services
		711 20	Courier pick-up and delivery services
521	Travel, customs and shipping agency services	664 10	Travel agency and tour arrangement services
		664 40	Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	650 90	Transport (not elsewhere classified)
		661 90	Transport support services (not elsewhere classified)
		664 20	Freight forwarding services
525	Stevedoring	662 10	Stevedoring services
531	Warehousing and storage	670 10	Grain storage services
		670 90	Warehousing and storage services (not elsewhere classified)
541	Publishing	242 11	Newspaper publishing
		242 21	Magazine and other periodical publishing
		242 30	Book publishing
		242 31	Publishing (not elsewhere classified) (except software, music, and Internet)
		242 32	Internet publishing and broadcasting
		242 33	Directory and mailing-list publishing

Levy risk groups		Classification units	
		242 34	Music publishing
		242 35	Software publishing
581	Communications and information services	712 00	Wired telecommunications network operation
		712 10	Wireless telecommunications network operation (not elsewhere classified)
		712 30	Telecommunications services (not elsewhere classified)
		712 40	Internet service providers and web search portals
		783 10	Data processing and web-hosting services
		783 20	Electronic information storage services
		921 10	Information services (not elsewhere classified)
621	Finance, insurance and statistical services	731 00	Central banking
		732 10	Banking
		732 20	Building society operation
		732 30	Credit union operation
		732 90	Depository financial intermediation (not elsewhere classified)
		733 00	Non-depository financing
		734 00	Financial asset investing
		741 10	Life insurance
		741 20	Superannuation funds
		742 10	Health insurance
		742 20	General insurance
		751 10	Financial asset broking services

Levy risk groups	Classification units
	751 Auxiliary finance and investment services (not elsewhere classified)
	90
	752 Auxiliary insurance services
	00
	785 Market research and statistical services
	30
641 Financial and rental services	773 Non-financial assets leasing and investment (including franchisors)
	00
	773 Holder investor farms and livestock
	01
	774 Passenger car and minibus rental and hiring
	10
	951 Goods and equipment rental and hiring (not elsewhere classified)
	90
661 Transport and machinery rental services	774 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
	20
	774 Heavy machinery and scaffolding rental and hiring
	30
671 Real estate services	772 Real estate services
	00
673 Property development and operation	771 Residential property operators and developers (excluding construction)
	10
	771 Non-residential property operators and developers (excluding construction)
	20
691 Advertising and photographic services	785 Advertising services
	10
	952 Professional photographic services
	30
693 Design and engineering services	782 Architectural services
	10
	782 Surveying and mapping services
	20
	782 Engineering design and engineering consulting services
	30
	785 Specialised design services (not elsewhere classified)
	20
695 Scientific research services	781 Scientific research services
	00

Levy risk groups		Classification units	
697	Scientific and veterinary services	782	Scientific testing and analysis services
		90	
		782 91	Professional, scientific, and technical services (not elsewhere classified)
		864 00	Veterinary services
701	Computer services	783 40	Computer systems design and related services
720	Legal services	784 10	Legal services
721	Accounting services	784 20	Accounting services
723	Management and consulting services	785 50	Management advice and related consulting services
		785 60	Corporate head office management services
724	Business support services	612 31	Taxi and other vehicle scheduling operations
		786 10	Employment placement and recruitment services (no on-hired staff)
		786 20	Labour supply services (on-hired staff—office workers only)
		786 30	Document preparation services
		786 91	Credit reporting and debt collection services
		786 92	Call centre operation
		847 00	Educational support services
726	Administrative services	785 40	Office administrative services
		786 93	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	786 22	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	8111 0	Central government administration (not elsewhere classified)

Levy risk groups		Classification units	
		813 00	Foreign government representa- tion
753	Local government, public order and regulatory services	811 30	Local government administra- tion (not elsewhere classified)
		963 60	Public order and safety services (not elsewhere classified)
		964 00	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	812 00	Justice
		872 92	Parole or probationary services
761	Defence	820 00	Defence
771	Police services	963 10	Police services
773	Inspection, investigation and se- curity services	2111 1	Meat and food inspection ser- vices
		786 40	Investigation and security ser- vices
775	Corrective services	963 20	Correctional and detention ser- vices
777	Fire and emergency services	963 30	Fire protection and other emer- gency services (except police and ambulance services)
801	Primary and secondary education	842 10	Primary education
		842 20	Secondary education
		842 30	Combined primary and sec- ondary education
		842 40	Special-school education
811	Tertiary education	843 10	Higher education (undergraduate and postgraduate courses)
		843 20	Technical and vocational educa- tion and training
821	Community and arts education	844 00	Adult, community, and other education (not elsewhere classi- fied)
		846 00	Arts education

Levy risk groups		Classification units	
841	Hospital and midwifery services	861	Hospitals (except psychiatric hospitals)
		10	
		861	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		20	
		861	Midwifery services
		32	
851	Medical and optical services	862	General practice medical services
		10	
		862	Specialist medical services
		20	
		863	Optometry and optical dispensing
		20	
853	Dental services	862	Dental services
		30	
855	Health and community services	863	Pathology and diagnostic imaging services
		10	
		863	Community health centre operation
		40	
		863	Physiotherapy services
		50	
		863	Chiropractic and osteopathic services
60			
		863	Allied health services (not elsewhere classified)
		90	
		863	Health care services (not elsewhere classified)
		91	
		872	Residential refuge operation
		22	
861	Preschool education and child care	841	Preschool education
		00	
		871	Child care services
		00	
863	Medical and social support services	861	Labour supply services (nursing, medical, and dental)
		31	
		872	Social assistance services (not elsewhere classified)
		90	
865	Aged and residential care and ambulance services	861	Aged care residential services
		30	
		863	Ambulance services
		30	

Levy risk groups	Classification units
	872 Retirement village operation 10 (without rest home or hospital facilities)
	872 Retirement village operation 11 (with rest home or hospital facilities)
	872 Residential care services (not 20 elsewhere classified)
901 Entertainment broadcasting and distribution	911 Motion picture and video distri- 20 bution
	912 Radio broadcasting 10
	912 Free-to-air television broadcast- 20 ing
	912 Cable and other subscription pro- 30 gramming
	921 Libraries and archives 00
903 Entertainment and performing arts	9111 Motion picture and video pro- 0 duction
	9111 Post-production services and 1 other motion picture and video activities (not elsewhere classi- fied)
	911 Motion picture exhibition 30
	924 Performing arts operation 10
	924 Creative artists, musicians, writ- 20 ers, and performers
	925 Music and other sound recording 10 activities (not elsewhere classi- fied)
	925 Performing arts venue operation 20
	932 Casino operation 20
911 Sporting and recreational activ- ities (lower risk group)	9311 Horse and dog racing administra- 1 tion and track operation
	931 Sports and physical recreation 20 venues, grounds, and facilities operation
	931 Health and fitness centres and 30 gymnasia operation

Levy risk groups	Classification units
	931 Sport and physical recreation—community rugby league
	71
	931 Sport and physical recreation—softball or baseball
	84
	931 Sport and physical recreation—swimming
	86
	931 Sport and physical recreation—tennis
	87
	931 Sport and physical recreation—water skiing
	88
	931 Sport and physical recreation—community (not elsewhere classified)
	90
	931 Sport and physical recreation—boating or yachting
	92
	931 Sport and physical recreation—cycling
	93
	931 Sport and physical recreation—golf
	95
	931 Sport and physical recreation—netball
	99
	933 Amusement parks and centres operation
	00
	934 Amusement and other recreation activities (not elsewhere classified)
	00
913 Recreational facilities operation	923 Zoological and botanic gardens operation
	10
	923 Nature reserve and conservation park operation
	90
915 Sporting and recreational activities (medium-risk group)	845 Sports and physical recreation instruction
	00
	931 Dog racing activities
	12
	931 Sport and physical recreation—community rugby
	70
	931 Sport and physical recreation—snow skiing
	82
	931 Sport and physical recreation—squash or badminton
	85
917 Equine and sporting activities (medium-high-risk group)	015 Horse farming and horse agistment
	20

Levy risk groups	Classification units
	931 Horse racing activities—harness racing
	13
	931 Horse racing activities—harness racing—drivers
	15
	931 Sport and physical recreation—community cricket
	74
	931 Sport and physical recreation—professional cricket
	94
	931 Sport and physical recreation—motor racing
	98
	934 Alpine and white water recreation activities
	10
919 Equine and sporting activities (high-risk group)	931 Horse racing activities—thoroughbred and other (not elsewhere classified)
	10
	931 Horse racing activities—thoroughbred racing—jockeys
	14
	931 Sport and physical recreation—professional sport (not elsewhere classified)
	75
	931 Sport and physical recreation—professional rugby
	80
	931 Sport and physical recreation—professional rugby league
	81
	931 Sporting and recreational equine activities (not elsewhere classified)
	96
	931 Sport and physical recreation—motor cycling
	97
921 Museums and gambling activities	922 Museum operation
	00
	932 Lottery operation
	10
	932 Gambling activities (not elsewhere classified)
	90
941 Repair and maintenance (low-risk group)	526 Clothing and footwear repair
	20
	526 Repair and maintenance (not elsewhere classified)
	90
	783 Electronic (except domestic appliance) and precision equipment repair and maintenance
	30

Levy risk groups		Classification units	
943	Repair and maintenance (medium-risk group)	286	Machinery and equipment repair and maintenance (not elsewhere classified)
		80	
		526	Domestic appliance repair and maintenance
		10	
		532	Automotive electrical services
		20	
		532	Automotive body, paint, and interior repair and maintenance
945	Facilities maintenance and management	532	Automotive repair and maintenance (not elsewhere classified)
		90	
		786	Pest control services (except agricultural and forestry)
		50	
951	Business and community organisations	786	Cleaning services and facilities management (not elsewhere classified)
		60	
		961	Religious organisations and services
		00	
		962	Business and professional association services
953	Personal and community activities	10	Labour association services
		20	
		962	Interest group services (not elsewhere classified)
		90	
		661	Parking services
		10	
		952	Funeral, crematorium, and cemetery services
		40	
		952	Hairdressing and beauty services
		60	
952	Diet and weight-reduction centre operation		
70			
952	Personal services (not elsewhere classified)		
90			
953	Brothel-keeping, massage parlour and prostitution services		
00			
962	Community-based, multi-functional activities (not elsewhere classified)		
91			

Levy risk groups	Classification units
	970 Private households employing staff
	00
955 Laundries and dry cleaners	952 Laundry and dry-cleaning services
	10

Schedule 2

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

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	0111 Nursery production
	0
	0111 Turf growing
	1
	011 Floriculture production
	20
	011 Vegetable growing
	30
	011 Grape growing
	40
	011 Apple and pear growing
	50
	011 Stone fruit growing
	60
	011 Kiwifruit growing
	70
	011 Olive growing
	80
	011 Fruit and tree nut growing (not elsewhere classified)
	90
	011 Citrus fruit growing
	91
	011 Berry fruit growing
	92
	012 Grain growing
	10
	016 Crop growing (not elsewhere classified)
	90
	016 Mushroom growing
	92

Levy risk groups		Classification units	
012	Poultry farming	014	Poultry farming (meat)
		10	
		014	Poultry farming (eggs)
		20	
014	Other livestock farming	015	Pig farming
		10	
		015	Deer farming
		30	
		015	Livestock farming (not elsewhere classified)
		90	
		015	Beekeeping
		93	
016	Beef and sheep farming	012	Grain and sheep or grain and beef cattle farming
		20	
		012	Sheep and beef cattle farming
		30	
		012	Sheep farming
40			
		012	Beef cattle farming
		50	
018	Dairy cattle farming	013	Dairy cattle farming
		00	
021	Agriculture and fishing services and aquaculture	021	Agriculture and fishing support services (not elsewhere classified)
		90	
		030	Forest product and moss gathering and processing
		21	
		042	Offshore aquaculture
10			
		042	Onshore aquaculture
		20	
025	Ocean and coastal fishing	041	Rock lobster and crab fishing or potting
		10	
		041	Prawn fishing
		20	
		041	Fish trawling, seining, and netting (including processing on board)
		30	
		041	Line fishing (including processing on board)
		50	
		041	Fishing (not elsewhere classified)
		90	

Levy risk groups		Classification units	
041	Forestry, hunting and trapping	022	Hunting and trapping
		00	
		030	Forestry
		10	
		030	Logging
051	Shearing	021	Forestry support services (excluding tree cutting and felling)
		30	
		20	Shearing services
081	Exploration and mining	110	Coal mining
		10	
		131	Iron ore mining
		10	
		131	Gold ore mining
		40	
		131	Mineral sand mining
		50	
		131	Silver, lead, and zinc ore mining
		70	
		131	Metal ore mining (not elsewhere classified)
		90	
		141	Gravel and sand quarrying
		10	
		141	Construction material mining (not elsewhere classified)
90			
142	Mining and quarrying (not elsewhere classified)		
00			
151	Petroleum and natural gas exploration		
10			
151	Mineral exploration		
30			
152	Mining support services (not elsewhere classified)		
00			
110	Sugar, confectionery and crisps manufacturing, and packaging	217	Sugar manufacturing
		10	
		217	Confectionery manufacturing
		20	
		217	Potato crisps and corn crisps manufacturing
		95	
786	Packaging services		
70			

Levy risk groups		Classification units	
112	Primary produce processing and manufacturing	211	Cured meat and smallgoods manufacturing
		30	
		212	Milk and cream processing
		10	
		212	Ice cream manufacturing
		20	
		212	Cheese and other dairy product manufacturing (not elsewhere classified)
		90	
113	Bread and baking ingredients manufacturing	215	Cereal, pasta, and baking-mix manufacturing
		20	
		216	Bread manufacturing (factory-based)
		10	
114	Food and animal feeds manufacturing	216	Cake and pastry manufacturing (factory-based)
		20	
		216	Biscuit manufacturing (factory-based)
		30	
		217	Prepared animal and bird feed manufacturing
		40	
		217	Food product manufacturing (not elsewhere classified)
		90	
116	Fruit, vegetable, and oil processing	213	Fruit and vegetable processing
		00	
		214	Oil and fat manufacturing
		00	
117	Seafood, poultry and grain product manufacturing	211	Poultry processing
		20	
		215	Grain mill product manufacturing
		10	
		217	Seafood processing (other than on board vessels)
		30	
119	Meat processing	2111	Meat processing
		0	
121	Beverage and tobacco product manufacturing	218	Soft drink, cordial, and syrup manufacturing
		10	
		218	Beer manufacturing
		20	
		218	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		30	
		218	Spirit manufacturing
		40	

Levy risk groups		Classification units	
		219 00	Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	222 10	Cut and sewn textile product manufacturing
		222 90	Textile finishing and textile product manufacturing (not elsewhere classified)
		223 90	Knitted product manufacturing
		224 20	Clothing manufacturing
		225 00	Footwear manufacturing
		226 20	Leather and leather substitute goods manufacturing
		255 10	Tyre manufacturing
		255 90	Natural rubber product manufacturing
133	Textile and textile product manufacturing	221 20	Synthetic textile manufacturing
		221 40	Natural textile manufacturing
		222 20	Textile floor covering manufacturing
		222 30	Rope, cordage, and twine manufacturing
135	Skin and hide processing	221 10	Wool scouring
		226 11	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	232 10	Veneer and plywood manufacturing
		232 30	Wooden structural fittings and components manufacturing
		232 90	Wood product manufacturing (not elsewhere classified)
		291 90	Prefabricated wooden building manufacturing
		453 10	Timber wholesaling
		525 92	Firewood, coal, and coke retailing

Levy risk groups		Classification units	
143	Timber processing	231	Log sawmilling
		10	
		231	Wood chipping
		20	
		231	Timber resawing and dressing
		30	
151	Paper and paper product manufacturing	233	Pulp, paper, and paperboard manufacturing
		10	
		233	Corrugated paperboard and paperboard container manufacturing
		30	
		233	Paper bag and sack manufacturing
		40	
		241	Paper stationery manufacturing
		10	
153	Paper product and wood panel manufacturing	232	Reconstituted wood product manufacturing
		20	
		233	Converted paper product manufacturing (not elsewhere classified)
		90	
		233	Sanitary paper product manufacturing
		91	
161	Printing and associated services	241	Printing
		20	
		241	Printing support services
		30	
171	Petroleum, gas and inorganic chemical products	120	Oil and gas extraction
		00	
		251	Petroleum refining and petroleum fuel manufacturing
		00	
		253	Industrial gas manufacturing
		20	
		253	Basic inorganic chemical manufacturing
		50	
		650	Pipeline transport
		10	
173	Petroleum and chemical products (medium-risk group)	252	Petroleum and coal product manufacturing (not elsewhere classified)
		00	
		253	Fertiliser manufacturing
		10	
		253	Synthetic resin and synthetic rubber manufacturing
		30	

Levy risk groups		Classification units	
		253 60	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	253 40	Basic organic chemical manufacturing
		254 10	Explosives manufacturing
		254 20	Paint and coatings manufacturing
		254 90	Basic chemical product manufacturing (not elsewhere classified)
		254 91	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	254 30	Human pharmaceutical and medicinal product manufacturing
		254 31	Veterinary pharmaceutical and medicinal product manufacturing
		254 40	Pesticide manufacturing
		254 50	Cleaning compound manufacturing
		254 60	Cosmetic and toiletry preparation manufacturing
191	Plastic products	256 10	Rigid and semi-rigid polymer product manufacturing
		256 30	Polymer film and sheet packaging material manufacturing
		256 50	Polymer foam product manufacturing
		256 61	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	261 00	Glass and glass product manufacturing
		262 10	Clay brick manufacturing
		263 10	Cement and lime manufacturing
		263 20	Plaster and gypsum product manufacturing
		263 50	Concrete product manufacturing

Levy risk groups		Classification units	
		264 00	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	262 90	Ceramic product manufacturing (not elsewhere classified)
		263 30	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	272 10	Alumina production
		272 20	Aluminium smelting
		272 30	Copper, silver, lead, and zinc smelting and refining
		272 90	Basic non-ferrous metal manufacturing (not elsewhere classified)
		273 20	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		273 30	Non-ferrous metal casting and forging
213	Iron and steel manufacturing	271 10	Iron smelting and steel manufacturing
		271 20	Iron and steel casting
		271 21	Iron and steel forging
		271 30	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	275 10	Metal container manufacturing (not elsewhere classified)
		276 20	Spring and wire product manufacturing
		843 30	Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	273 10	Aluminium rolling, drawing, and extruding
		274 20	Architectural aluminium product manufacturing
		276 30	Nut, bolt, screw, and rivet manufacturing
		452 20	Metal and mineral wholesaling

Levy risk groups		Classification units	
224	Sheet metal products	274	Metal roof and guttering manufacturing (except aluminium)
		30	
		275	Sheet metal product manufacturing (except metal structural and container products)
		90	
226	Metal products (medium-risk group)	276	Surface coating and finishing
		40	
		276	Fabricated metal product manufacturing (not elsewhere classified)
		90	
		276	Boiler, tank, and other heavy-gauge metal container manufacturing
		92	
		291	Prefabricated metal building manufacturing
228	Structural metal industries	274	Structural steel fabricating
		10	
		274	Structural metal product manufacturing (not elsewhere classified)
		90	
231	Aviation, electronic, and electrical manufacturing	282	Aircraft manufacturing and repair services
		40	
		284	Electronic equipment manufacturing (not elsewhere classified)
		90	
		285	Domestic appliance manufacturing (not elsewhere classified)
		10	
		285	Whiteware appliance manufacturing
		11	
		285	Electric lighting equipment manufacturing
		40	
		285	Electrical equipment manufacturing (not elsewhere classified)
		90	
233	Automotive and transport manufacturing	281	Motor vehicle manufacturing
		10	
		281	Automotive electrical components manufacturing
		30	
		281	Motor vehicle parts manufacturing (not elsewhere classified)
		90	
		282	Transport equipment manufacturing (not elsewhere classified)
		90	
235	Shipbuilding	282	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
		10	

Levy risk groups		Classification units	
237	Boatbuilding	282 20	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	285 20	Electric cable and wire manufacturing
		286 30	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		286 40	Machine tool and parts manufacturing
		286 50	Lifting and material-handling equipment manufacturing
		286 60	Pump and compressor manufacturing
		286 70	Fixed space heating, cooling, and ventilation equipment manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	281 20	Motor vehicle body and trailer manufacturing
		282 30	Railway rolling stock manufacturing and repair services
		286 10	Agricultural machinery and equipment manufacturing
		286 20	Mining and construction machinery manufacturing
		286 90	Machinery and equipment manufacturing (not elsewhere classified)
		292 20	Metal furniture manufacturing
		786 21	Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251	Manufacturing (low-risk group)	243 00	Reproduction of recorded media
		283 10	Photographic, optical, and ophthalmic equipment manufacturing
		283 20	Medical and surgical equipment and prosthetics manufacturing
		283 90	Professional and scientific equipment manufacturing (not elsewhere classified)

Levy risk groups		Classification units	
		284 10	Computer and electronic office equipment manufacturing
		284 20	Communications equipment manufacturing
		294 10	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	292 10	Wooden furniture and upholstered seat manufacturing
		292 30	Mattress manufacturing
		292 90	Furniture manufacturing (not elsewhere classified)
		294 20	Toy, sporting, and recreational product manufacturing
		294 90	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	361 02	On-selling electricity and electricity market operation
		361 03	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		361 10	Fossil fuel electricity generation
		361 20	Hydroelectricity generation
		361 30	Electricity generation (not elsewhere classified)
271	Non electricity utilities and network infrastructure	361 01	Electricity line-system operation
		362 00	Gas supply
		370 10	Water supply
		370 20	Sewerage and drainage services
		412 21	Utility network construction and maintenance services
291	Waste services	963 40	Waste treatment and disposal services
		963 50	Solid waste collection services

Levy risk groups		Classification units	
		963 70	Waste remediation and materials recovery services
		963 80	Waste collection services (not elsewhere classified)
301	Other building construction	411 20	Residential building construc- tion (not elsewhere classified)
		411 30	Non-residential building con- struction
303	House construction	4111 0	House construction
311	Road and bridge construction	412 10	Road and bridge construction
313	Heavy and civil engineering con- struction	412 20	Heavy and civil engineering con- struction (not elsewhere classi- fied)
315	Land development services	412 22	Land development and subdiv- ision
		421 00	Site preparation services
320	Agricultural, plumbing, and homeware goods wholesaling	451 90	Agricultural product wholesal- ing (not elsewhere classified)
		453 91	Plumbing goods wholesaling
		473 20	Furniture and floor coverings wholesaling
		473 90	Kitchenware and diningware wholesaling
321	Electrical services	423 20	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation and alarm services	423 30	Air conditioning and heating ser- vices
		423 41	Fire and security alarm installa- tion services
323	Plumbing and building comple- tion services	423 10	Plumbing services
		425 92	Building completion ser- vices—all trades subcontracted
324	Painting and decorating services	424 40	Painting and decorating services
326	Construction and building trade services	421 01	Hire of construction machinery and cranes with operator

Levy risk groups	Classification units
	422 Concreting services 10
	423 Building installation services 42 (not elsewhere classified)
	424 Plastering and ceiling services 10
	424 Carpentry services 20
	424 Tiling and carpeting services 30
	424 Glazing services 50
	425 Landscape construction services 10
	425 Construction services (not else- where classified) 90
	952 Gardening and turf management 50 services
328 Structural trade services	422 Bricklaying services 20
	422 Roofing services 30
	422 Structural steel erection services 40
331 Petroleum product and specialty wholesaling	452 Petroleum product wholesaling 10 (including product ownership to retail point-of-sale)
	461 Professional and scientific goods 20 wholesaling
	461 Computer and computer periph- 30 erals wholesaling
	461 Telecommunication goods 60 wholesaling
	479 Jewellery and watch wholesaling 20
	479 Toy and sporting goods whole- 30 saling
	479 Wholesaling—commission- 91 based or excluding storage and handling of goods

Levy risk groups		Classification units	
333	Grocery and produce wholesaling	451	Cereal grain wholesaling
		20	
		471	Fruit and vegetable wholesaling
		50	
		471	Grocery wholesaling (not elsewhere classified)
		90	
		471	Grocery wholesaling—multiple product ranges
91			
341	Electrical and electronic goods wholesaling	461	Electrical and electronic goods wholesaling (not elsewhere classified)
		50	
343	Specialised machinery and equipment wholesaling	461	Food and other specialised industrial machinery and equipment wholesaling
		90	
345	Hardware goods wholesaling	453	Hardware goods wholesaling (not elsewhere classified)
		90	
351	Vehicle and machinery wholesaling	461	Agricultural and construction machinery wholesaling
		10	
		462	Commercial vehicle wholesaling
		20	
361	Fish, meats and dairy produce wholesaling	471	Meat, poultry, and smallgoods wholesaling
		10	
		471	Dairy produce wholesaling
		30	
		471	Fish and seafood wholesaling
		40	
371	Wholesale trade (low-risk group)	4511	Wool wholesaling
		1	
		452	Industrial and agricultural chemical product wholesaling
		30	
		462	Car wholesaling
		10	
		471	Liquor and tobacco product wholesaling
		70	
		472	Textile product wholesaling
10			
472	Clothing and footwear wholesaling		
20			
479	Book and magazine wholesaling		
40			
479	Paper product wholesaling		
50			

Levy risk groups		Classification units
	479	Pharmaceutical and toiletry
	60	goods wholesaling
373 Other wholesaling	479	Wholesaling (not elsewhere clas-
	90	sified)
391 Car retailing	531	Car retailing (including associ-
	10	ated vehicle servicing)
393 Motor trade wholesaling and re-	462	Trailer and motor vehicle whole-
tailing	21	saling (not elsewhere classified)
	462	Motor vehicle new-part whole-
	30	saling
	524	Marine equipment retailing
	50	
	531	Motor cycle retailing (including
	20	associated vehicle servicing)
	531	Trailer and motor vehicle retail-
	30	ing (not elsewhere classified)
	531	Motor vehicle parts retailing
	40	
	532	Petroleum fuel retailing (includ-
	10	ing associated vehicle servicing)
395 Motor trade services	462	Motor vehicle dismantling and
	40	used-part wholesaling
	532	Tyre retailing
	40	
411 Food retailing	216	Bakery product manufacturing
	40	(non-factory based)
	511	Supermarket and grocery stores
	00	
	512	Fresh meat, fish, and poultry re-
	10	tailing
	512	Fruit and vegetable retailing
	20	
	512	Liquor retailing
	30	
	512	Specialised food retailing (not
	90	elsewhere classified)
420 Pharmacies and associated retail-	525	Pharmaceutical, cosmetic, and
ing	10	toiletry goods retailing
	952	Photographic film processing
	20	
422 Clothing and footwear retailing	522	Clothing retailing
	10	

Levy risk groups	Classification units
	522 Footwear retailing 20
424 Retail trade (low-risk group)	523 Entertainment media retailing 50
	524 Sport and camping equipment re- tailing 10
	524 Newspaper and book retailing 30
	524 Stationery goods retailing 60
	525 Flower retailing 40
	525 Watch and jewellery retailing 50
	525 Personal accessories retailing 60 (not elsewhere classified)
	525 Craft and gift retailing (not else- where classified) 91
	7111 Retail postal services 1
	951 Video and other electronic media rental and hiring 10
426 Retail trade (low–medium-risk group)	521 Department stores 00
	523 Electrical, electronic, and gas ap- pliance retailing 40
	523 Computer and computer periph- erals retailing 41
	523 Electrical and electronic goods retailing (not elsewhere classi- fied) 42
	524 Toy and game retailing 20
	525 Store-based retailing (not else- where classified) 90
428 Store and non-store retailing	522 Manchester and textile goods re- tailing (not elsewhere classified) 30
	523 Furniture retailing 10
	523 Floor covering retailing 20
	523 Hardware and building supplies retailing 30

Levy risk groups		Classification units	
		523	Houseware retailing
		31	
		525	Antique and used goods retailing
		525 205	Garden supplies retailing
		30	
		525	Non-store retailing
		95	
		525	Retail commission-based buying
		97	or selling (or both)
441	Hospitality services	571	Accommodation
		00	
		572	Pubs, taverns, and bars
		00	
		574	Clubs (hospitality)
		00	
451	Catering and meal services	512	Takeaway food services
		50	
		512	Catering services
		70	
		573	Cafes and restaurants
		00	
461	Road passenger and rail transport	612	Interurban and rural bus trans-
		10	port
		612	Urban bus transport
		20	
		612	Taxi and road transport (not else-
		30	where classified)
		620	Rail freight transport
		00	
		621	Rail passenger transport
		00	
463	Road freight transport	611	Road freight transport
		00	
491	Air transport and support ser-	640	Air transport under Civil Avi-
	VICES	10	ation Rules Part 121, 125, or 129
		663	Airport operations and air trans-
		00	port support services (not else-
			where classified)
493	Air operations (higher-risk	021	Air operations under Civil Avi-
	group)	30	ation Rules Part 137
		640	Air operations under Civil Avi-
		40	ation Rules Part 133 or 135

Levy risk groups		Classification units
		640 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501	Water and scenic transport	630 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		630 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		630 Inland water transport (except passenger-only)
		630 Water passenger transport (river, lake, or harbour)
		662 Port and water transport terminal and marina operators
		662 Water transport support services (not elsewhere classified)
		665 Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	7111 Postal services
		711 Courier pick-up and delivery services
521	Travel, customs and shipping agency services	664 Travel agency and tour arrangement services
		664 Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport services	650 Transport (not elsewhere classified)
		661 Transport support services (not elsewhere classified)
		664 Freight forwarding services
525	Stevedoring	662 Stevedoring services
531	Warehousing and storage	670 Grain storage services
		670 Warehousing and storage services (not elsewhere classified)
541	Publishing	242 Newspaper publishing

Levy risk groups		Classification units	
		242	Magazine and other periodical publishing
		21	
		242	Book publishing
		30	
		242	Publishing (not elsewhere classified) (except software, music, and Internet)
		31	
		242	Internet publishing and broadcasting
		32	
		242	Directory and mailing-list publishing
		33	
		242	Music publishing
		34	
		242	Software publishing
		35	
581	Communications and information services	712	Wired telecommunications network operation
		00	
		712	Wireless telecommunications network operation (not elsewhere classified)
		10	
		712	Telecommunications services (not elsewhere classified)
		30	
		712	Internet service providers and web search portals
		40	
		783	Data processing and web-hosting services
		10	
		783	Electronic information storage services
		20	
		921	Information services (not elsewhere classified)
		10	
621	Finance, insurance and statistical services	731	Central banking
		00	
		732	Banking
		10	
		732	Building society operation
		20	
		732	Credit union operation
		30	
		732	Depository financial intermediation (not elsewhere classified)
		90	
		733	Non-depository financing
		00	

Levy risk groups	Classification units
	734 Financial asset investing 00
	741 Life insurance 10
	741 Superannuation funds 20
	742 Health insurance 10
	742 General insurance 20
	751 Financial asset broking services 10
	751 Auxiliary finance and investment 90 services (not elsewhere classi- fied)
	752 Auxiliary insurance services 00
	785 Market research and statistical 30 services
641 Financial and rental services	773 Non-financial assets leasing and 00 investment
	773 Holder investor farms and live- 01 stock
	774 Passenger car and minibus rental 10 and hiring
	951 Goods and equipment rental and 90 hiring (not elsewhere classified)
661 Transport and machinery rental services	774 Motor vehicle and transport 20 equipment rental and hiring (not elsewhere classified)
	774 Heavy machinery and scaffold- 30 ing rental and hiring
671 Real estate services	772 Real estate services 00
673 Property development and oper- ation	771 Residential property operators 10 and developers (excluding con- struction)
	771 Non-residential property oper- 20 ators and developers (excluding construction)

Levy risk groups		Classification units	
691	Advertising and photographic services	785	Advertising services
		10	
693	Design and engineering services	952	Professional photographic services
		30	
693	Design and engineering services	782	Architectural services
		10	
		782	Surveying and mapping services
		20	
		782	Engineering design and engineering consulting services
695	Scientific research services	30	
		785	Specialised design services (not elsewhere classified)
695	Scientific research services	20	
		781	Scientific research services
697	Scientific and veterinary services	00	
		782	Scientific testing and analysis services
697	Scientific and veterinary services	90	
		782	Professional, scientific, and technical services (not elsewhere classified)
701	Computer services	91	
		864	Veterinary services
701	Computer services	00	
		783	Computer systems design and related services
720	Legal services	40	
		784	Legal services
721	Accounting services	10	
		784	Accounting services
723	Management and consulting services	20	
		785	Management advice and related consulting services
723	Management and consulting services	50	
		785	Corporate head office management services
724	Business support services	60	
		612	Taxi and other vehicle scheduling operations
724	Business support services	31	
		786	Employment placement and recruitment services (no on-hired staff)
724	Business support services	10	
		786	Labour supply services (on-hired staff—office workers only)
724	Business support services	20	
		786	Document preparation services
724	Business support services	30	
		786	Credit reporting and debt collection services
724	Business support services	91	
		786	Credit reporting and debt collection services

Levy risk groups		Classification units	
		786 92	Call centre operation
		847 00	Educational support services
726	Administrative services	785 40	Office administrative services
		786 93	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	786 22	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	8111 0	Central government administration (not elsewhere classified)
		813 00	Foreign government representation
753	Local government, public order and regulatory services	811 30	Local government administration (not elsewhere classified)
		963 60	Public order and safety services (not elsewhere classified)
		964 00	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	812 00	Justice
		872 92	Parole or probationary services
761	Defence	820 00	Defence
771	Police services	963 10	Police services
773	Inspection, investigation and security services	2111 1	Meat and food inspection services
		786 40	Investigation and security services
775	Corrective services	963 20	Correctional and detention services
777	Fire and emergency services	963 30	Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	842 10	Primary education

Levy risk groups		Classification units	
		842 20	Secondary education
		842 30	Combined primary and secondary education
		842 40	Special-school education
811	Tertiary education	843 10	Higher education (undergraduate and postgraduate courses)
		843 20	Technical and vocational education and training
821	Community and arts education	844 00	Adult, community, and other education (not elsewhere classified)
		846 00	Arts education
841	Hospital and midwifery services	861 10	Hospitals (except psychiatric hospitals)
		861 20	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		861 32	Midwifery services
851	Medical and optical services	862 10	General practice medical services
		862 20	Specialist medical services
		863 20	Optometry and optical dispensing
853	Dental services	862 30	Dental services
855	Health and community services	863 10	Pathology and diagnostic imaging services
		863 40	Community health centre operation
		863 50	Physiotherapy services
		863 60	Chiropractic and osteopathic services
		863 90	Allied health services (not elsewhere classified)
		863 91	Health care services (not elsewhere classified)

Levy risk groups		Classification units	
		872 22	Residential refuge operation
861	Preschool education and child care	841 00	Preschool education
		871 00	Child care services
863	Medical and social support services	861 31	Labour supply services (nursing, medical, and dental)
		872 90	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	861 30	Aged care residential services
		863 30	Ambulance services
		872 10	Retirement village operation (without rest home or hospital facilities)
		872 11	Retirement village operation (with rest home or hospital facilities)
		872 20	Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	911 20	Motion picture and video distribution
		912 10	Radio broadcasting
		912 20	Free-to-air television broadcasting
		912 30	Cable and other subscription programming
		921 00	Libraries and archives
903	Entertainment and performing arts	9111 0	Motion picture and video production
		9111 1	Post-production services and other motion picture and video activities (not elsewhere classified)
		911 30	Motion picture exhibition
		924 10	Performing arts operation

Levy risk groups	Classification units
	924 Creative artists, musicians, writers, and performers 20
	925 Music and other sound recording activities (not elsewhere classified) 10
	925 Performing arts venue operation 20
	932 Casino operation 20
911 Sporting and recreational activities (lower risk group)	9311 Horse and dog racing administration and track operation 1
	931 Sports and physical recreation venues, grounds, and facilities operation 20
	931 Health and fitness centres and gymnasias operation 30
	931 Sport and physical recreation—community rugby league 71
	931 Sport and physical recreation—softball or baseball 84
	931 Sport and physical recreation—swimming 86
	931 Sport and physical recreation—tennis 87
	931 Sport and physical recreation—water skiing 88
	931 Sport and physical recreation—community (not elsewhere classified) 90
	931 Sport and physical recreation—boating or yachting 92
	931 Sport and physical recreation—cycling 93
	931 Sport and physical recreation—golf 95
	931 Sport and physical recreation—netball 99
	933 Amusement parks and centres operation 00
913 Recreational facilities operation	923 Zoological and botanic gardens operation 10
	923 Nature reserve and conservation park operation 90

Levy risk groups		Classification units
915 Sporting and recreational activities (medium-risk group)	845 00	Sports and physical recreation instruction
	931 12	Dog racing activities
	931 70	Sport and physical recreation—community rugby
	931 82	Sport and physical recreation—snow skiing
	931 85	Sport and physical recreation—squash or badminton
917 Equine and sporting activities (medium–high-risk group)	015 20	Horse farming and horse agistment
	931 13	Horse racing activities—harness racing
	931 15	Horse racing activities—harness racing—drivers
	931 74	Sport and physical recreation—community cricket
	931 75	Sport and physical recreation—professional sport (not elsewhere classified)
	931 94	Sport and physical recreation—professional cricket
	931 98	Sport and physical recreation—motor racing
	934 00	Amusement and other recreation activities (not elsewhere classified)
919 Equine and sporting activities (high-risk group)	931 10	Horse racing activities—thoroughbred and other (not elsewhere classified)
	931 14	Horse racing activities—thoroughbred racing—jockeys
	931 80	Sport and physical recreation—professional rugby
	931 81	Sport and physical recreation—professional rugby league
	931 96	Sporting and recreational equine activities (not elsewhere classified)
	931 97	Sport and physical recreation—motor cycling

Levy risk groups		Classification units	
921	Museums and gambling activities	922	Museum operation
		00	
		932	Lottery operation
		10	
		932	Gambling activities (not elsewhere classified)
		90	
941	Repair and maintenance (low-risk group)	526	Clothing and footwear repair
		20	
		526	Repair and maintenance (not elsewhere classified)
		90	
		783	Electronic (except domestic appliance) and precision equipment repair and maintenance
		30	
943	Repair and maintenance (medium-risk group)	286	Machinery and equipment repair and maintenance (not elsewhere classified)
		80	
		526	Domestic appliance repair and maintenance
		10	
		532	Automotive electrical services
		20	
		532	Automotive body, paint, and interior repair and maintenance
		30	
		532	Automotive repair and maintenance (not elsewhere classified)
		90	
945	Facilities maintenance and management	786	Pest control services (except agricultural and forestry)
		50	
		786	Cleaning services and facilities management (not elsewhere classified)
		60	
951	Business and community organisations	961	Religious organisations and services
		00	
		962	Business and professional association services
		10	
		962	Labour association services
		20	
		962	Interest group services (not elsewhere classified)
		90	
953	Personal and community activities	661	Parking services
		10	
		952	Funeral, crematorium, and cemetery services
		40	
		952	Hairdressing and beauty services
		60	

Levy risk groups	Classification units
	952 Diet and weight-reduction centre 70 operation
	952 Personal services (not elsewhere 90 classified)
	953 Brothel-keeping, massage par- 00 lour and prostitution services
	962 Community-based, multi-func- 91 tional activities (not elsewhere classified)
	970 Private households employing 00 staff
955 Laundries and dry cleaners	952 Laundry and dry-cleaning ser- 10 vices

Schedule 3

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

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	0111 Nursery production 0
	0111 Turf growing 1
	011 Floriculture production 20
	011 Vegetable growing 30
	011 Grape growing 40
	011 Apple and pear growing 50
	011 Stone fruit growing 60
	011 Kiwifruit growing 70
	011 Olive growing 80
	011 Fruit and tree nut growing (not 90 elsewhere classified)

Levy risk groups	Classification units
	011 Citrus fruit growing
	91
	011 Berry fruit growing
	92
	012 Grain growing
	10
	016 Crop growing (not elsewhere classified)
	90
	016 Mushroom growing
	92
012 Poultry farming	014 Poultry farming (meat)
	10
	014 Poultry farming (eggs)
	20
014 Other livestock farming	015 Pig farming
	10
	015 Deer farming
	30
	015 Livestock farming (not elsewhere classified)
	90
	015 Beekeeping
	93
016 Beef and sheep farming	012 Grain and sheep or grain and beef cattle farming
	20
	012 Sheep and beef cattle farming
	30
	012 Sheep farming
	40
	012 Beef cattle farming
	50
018 Dairy cattle farming	013 Dairy cattle farming
	00
021 Agriculture and fishing services and aquaculture	021 Agriculture and fishing support services (not elsewhere classified)
	90
	030 Forest product and moss gathering and processing
	21
	042 Offshore aquaculture
	10
	042 Onshore aquaculture
	20
025 Ocean and coastal fishing	041 Rock lobster and crab fishing or potting
	10

Levy risk groups	Classification units
	041 Prawn fishing 20
	041 Fish trawling, seining, and net- 30 ting (including processing on board)
	041 Line fishing (including process- 50 ing on board)
	041 Fishing (not elsewhere classi- 90 fied)
041 Forestry, hunting and trapping	022 Hunting and trapping 00
	030 Forestry 10
	030 Logging 20
	030 Forestry support services (ex- 30 cluding tree cutting and felling)
051 Shearing	021 Shearing services 20
081 Exploration and mining	110 Coal mining 10
	131 Iron ore mining 10
	131 Gold ore mining 40
	131 Mineral sand mining 50
	131 Silver, lead, and zinc ore mining 70
	131 Metal ore mining (not elsewhere 90 classified)
	141 Gravel and sand quarrying 10
	141 Construction material mining 90 (not elsewhere classified)
	142 Mining and quarrying (not else- 00 where classified)
	151 Petroleum and natural gas ex- 10 ploration
	151 Mineral exploration 30
	152 Mining support services (not 00 elsewhere classified)

Levy risk groups		Classification units	
110	Sugar, confectionery and crisps manufacturing, and packaging	217	Sugar manufacturing
		10	
		217	Confectionery manufacturing
		20	
110	Sugar, confectionery and crisps manufacturing, and packaging	217	Potato crisps and corn crisps manufacturing
		95	
		786	Packaging services
		70	
112	Primary produce processing and manufacturing	211	Cured meat and smallgoods manufacturing
		30	
		212	Milk and cream processing
		10	
		212	Ice cream manufacturing
112	Primary produce processing and manufacturing	20	
		212	Cheese and other dairy product manufacturing (not elsewhere classified)
		90	
		215	Cereal, pasta, and baking-mix manufacturing
		20	
113	Bread and baking ingredients manufacturing	216	Bread manufacturing (factory-based)
		10	
114	Food and animal feeds manufacturing	216	Cake and pastry manufacturing (factory-based)
		20	
		216	Biscuit manufacturing (factory-based)
		30	
114	Food and animal feeds manufacturing	217	Prepared animal and bird feed manufacturing
		40	
		217	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	90	
		213	Fruit and vegetable processing
		00	
116	Fruit, vegetable, and oil processing	214	Oil and fat manufacturing
		00	
		211	Poultry processing
117	Seafood, poultry and grain product manufacturing	20	
		215	Grain mill product manufacturing
		10	
117	Seafood, poultry and grain product manufacturing	217	Seafood processing (other than on board vessels)
		30	
119	Meat processing	2111	Meat processing
121	Beverage and tobacco product manufacturing	0	
		218	Soft drink, cordial, and syrup manufacturing
10		10	

Levy risk groups		Classification units	
		218 20	Beer manufacturing
		218 30	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		218 40	Spirit manufacturing
		219 00	Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	222 10	Cut and sewn textile product manufacturing
		222 90	Textile finishing and textile product manufacturing (not elsewhere classified)
		223 90	Knitted product manufacturing
		224 20	Clothing manufacturing
		225 00	Footwear manufacturing
		226 20	Leather and leather substitute goods manufacturing
		255 10	Tyre manufacturing
		255 90	Natural rubber product manufacturing
133	Textile and textile product manufacturing	221 20	Synthetic textile manufacturing
		221 40	Natural textile manufacturing
		222 20	Textile floor covering manufacturing
		222 30	Rope, cordage, and twine manufacturing
135	Skin and hide processing	221 10	Wool scouring
		226 11	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	232 10	Veneer and plywood manufacturing
		232 30	Wooden structural fittings and components manufacturing

Levy risk groups	Classification units
	232 Wood product manufacturing 90 (not elsewhere classified)
	291 Prefabricated wooden building 90 manufacturing
	453 Timber wholesaling 10
	525 Firewood, coal, and coke retail- 92 ing
143 Timber processing	231 Log sawmilling 10
	231 Wood chipping 20
	231 Timber resawing and dressing 30
151 Paper and paper product manu- facturing	233 Pulp, paper, and paperboard 10 manufacturing
	233 Corrugated paperboard and 30 paperboard container manufac- turing
	233 Paper bag and sack manufactur- 40 ing
	241 Paper stationery manufacturing 10
153 Paper product and wood panel manufacturing	232 Reconstituted wood product 20 manufacturing
	233 Converted paper product manu- 90 facturing (not elsewhere classi- fied)
	233 Sanitary paper product manufac- 91 turing
161 Printing and associated services	241 Printing 20
	241 Printing support services 30
171 Petroleum, gas and inorganic chemical products	120 Oil and gas extraction 00
	251 Petroleum refining and petrol- 00 eum fuel manufacturing
	253 Industrial gas manufacturing 20
	253 Basic inorganic chemical manu- 50 facturing

Levy risk groups		Classification units	
		650 10	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	252 00	Petroleum and coal product manufacturing (not elsewhere classified)
		253 10	Fertiliser manufacturing
		253 30	Synthetic resin and synthetic rubber manufacturing
		253 60	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	253 40	Basic organic chemical manu- facturing
		254 10	Explosives manufacturing
		254 20	Paint and coatings manufactur- ing
		254 90	Basic chemical product manu- facturing (not elsewhere classi- fied)
		254 91	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	254 30	Human pharmaceutical and medicinal product manufactur- ing
		254 31	Veterinary pharmaceutical and medicinal product manufactur- ing
		254 40	Pesticide manufacturing
		254 50	Cleaning compound manufactur- ing
		254 60	Cosmetic and toiletry prepar- ation manufacturing
191	Plastic products	256 10	Rigid and semi-rigid polymer product manufacturing
		256 30	Polymer film and sheet packag- ing material manufacturing
		256 50	Polymer foam product manufac- turing
		256 61	Polymer product manufacturing (not elsewhere classified)

Levy risk groups		Classification units	
201	Ceramic, glass and non-metallic products	261	Glass and glass product manufacturing
		00	
		262	Clay brick manufacturing
		10	
		263	Cement and lime manufacturing
		10	
		263	Plaster and gypsum product manufacturing
203	Mineral products	263	Concrete product manufacturing
		50	
		264	Non-metallic mineral product manufacturing (not elsewhere classified)
		00	
		262	Ceramic product manufacturing (not elsewhere classified)
211	Non-ferrous metals and products manufacturing	263	Ready-mixed concrete manufacturing
		30	
213	Iron and steel manufacturing	272	Alumina production
		10	
		272	Aluminium smelting
		20	
		272	Copper, silver, lead, and zinc smelting and refining
		30	
220	Metal product manufacturing and trade training	272	Basic non-ferrous metal manufacturing (not elsewhere classified)
		90	
		273	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		20	
		273	Non-ferrous metal casting and forging
213	Iron and steel manufacturing	271	Iron smelting and steel manufacturing
		10	
		271	Iron and steel casting
		20	
213	Iron and steel manufacturing	271	Iron and steel forging
		21	
		271	Steel pipe and tube manufacturing
		30	
220	Metal product manufacturing and trade training	275	Metal container manufacturing (not elsewhere classified)
		10	
220	Metal product manufacturing and trade training	276	Spring and wire product manufacturing
		20	

Levy risk groups		Classification units	
222	Aluminium and metal products	273	Aluminium rolling, drawing, and extruding
		10	
		274	Architectural aluminium product manufacturing
		20	
224	Sheet metal products	276	Nut, bolt, screw, and rivet manufacturing
		30	
		452	Metal and mineral wholesaling
224	Sheet metal products	20	
		274	Metal roof and guttering manufacturing (except aluminium)
226	Metal products (medium-risk group)	275	Sheet metal product manufacturing (except metal structural and container products)
		90	
226	Metal products (medium-risk group)	276	Surface coating and finishing
		40	
		276	Fabricated metal product manufacturing (not elsewhere classified)
		90	
228	Structural metal industries	276	Boiler, tank and other heavy-gauge metal container manufacturing
		92	
		291	Prefabricated metal building manufacturing
228	Structural metal industries	10	
		274	Structural steel fabricating
231	Aviation, electronic and electrical manufacturing	10	
		274	Structural metal product manufacturing (not elsewhere classified)
		90	
		282	Aircraft manufacturing and repair services
		40	
		284	Electronic equipment manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	90	
		285	Domestic appliance manufacturing (not elsewhere classified)
		10	
		285	Whiteware appliance manufacturing
		11	
231	Aviation, electronic and electrical manufacturing	285	Electric lighting equipment manufacturing
		40	
		285	Electrical equipment manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	90	
		285	

Levy risk groups		Classification units	
233	Automotive and transport manufacturing	281	Motor vehicle manufacturing
		10	
		281	Automotive electrical components manufacturing
		30	
		281	Motor vehicle parts manufacturing (not elsewhere classified)
235	Shipbuilding	282	Transport equipment manufacturing (not elsewhere classified)
		90	
237	Boatbuilding	282	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
		10	
241	Machinery and equipment manufacturing (lower-medium risk group)	282	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
		20	
		285	Electric cable and wire manufacturing
		20	
		286	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		30	
		286	Machine tool and parts manufacturing
		40	
243	Machinery and equipment manufacturing (medium-risk group)	286	Lifting and material-handling equipment manufacturing
		50	
		286	Pump and compressor manufacturing
		60	
		286	Fixed space heating, cooling, and ventilation equipment manufacturing
		70	
243	Machinery and equipment manufacturing (medium-risk group)	281	Motor vehicle body and trailer manufacturing
		20	
		282	Railway rolling stock manufacturing and repair services
		30	
		286	Agricultural machinery and equipment manufacturing
		10	
		286	Mining and construction machinery manufacturing
		20	
243	Machinery and equipment manufacturing (medium-risk group)	286	Machinery and equipment manufacturing (not elsewhere classified)
		90	
243	Machinery and equipment manufacturing (medium-risk group)	292	Metal furniture manufacturing
		20	

Levy risk groups		Classification units	
		786 21	Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251	Manufacturing (low-risk group)	243 00	Reproduction of recorded media
		283 10	Photographic, optical, and ophthalmic equipment manufacturing
		283 20	Medical and surgical equipment and prosthetics manufacturing
		283 90	Professional and scientific equipment manufacturing (not elsewhere classified)
		284 10	Computer and electronic office equipment manufacturing
		284 20	Communications equipment manufacturing
		294 10	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	292 10	Wooden furniture and upholstered seat manufacturing
		292 30	Mattress manufacturing
		292 90	Furniture manufacturing (not elsewhere classified)
		294 20	Toy, sporting, and recreational product manufacturing
		294 90	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	361 02	On-selling electricity and electricity market operation
		361 03	Energy and services utilities operation (excluding construction, maintenance and plant operation)
		361 10	Fossil fuel electricity generation
		361 20	Hydroelectricity generation
		361 30	Electricity generation (not elsewhere classified)

Levy risk groups		Classification units	
271	Non electricity utilities and network infrastructure	361	Electricity line-system operation
		01	
		362	Gas supply
		00	
		370	Water supply
		10	
291	Waste services	370	Sewerage and drainage services
		20	
		412	Utility network construction and maintenance services
		21	
		963	Waste treatment and disposal services
301	Other building construction	40	
		963	Solid waste collection services
		50	
		963	Waste remediation and materials recovery services
303	House construction	70	
		963	Waste collection services (not elsewhere classified)
		80	
311	Road and bridge construction	411	Residential building construction (not elsewhere classified)
		20	
313	Heavy and civil engineering construction	411	Non-residential building construction
		30	
315	Land development services	4111	House construction
		0	
320	Agricultural, plumbing and homeware goods wholesaling	412	Road and bridge construction
		10	
320	Agricultural, plumbing and homeware goods wholesaling	412	Heavy and civil engineering construction (not elsewhere classified)
		20	
		412	Land development and subdivision
		22	
		421	Site preparation services
320	Agricultural, plumbing and homeware goods wholesaling	00	
		451	Agricultural product wholesaling (not elsewhere classified)
		90	
		453	Plumbing goods wholesaling
320	Agricultural, plumbing and homeware goods wholesaling	91	
		473	Furniture and floor coverings wholesaling
		20	
320	Agricultural, plumbing and homeware goods wholesaling	473	Kitchenware and diningware wholesaling
		90	

Levy risk groups		Classification units	
321	Electrical services	423 20	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation and alarm services	423 30	Air conditioning and heating services
		423 41	Fire and security alarm installation services
323	Plumbing and building completion services	423 10	Plumbing services
		425 92	Building completion services—all trades subcontracted
324	Painting and decorating services	424 40	Painting and decorating services
326	Construction and building trade services	421 01	Hire of construction machinery and cranes with operator
		422 10	Concreting services
		423 42	Building installation services (not elsewhere classified)
		424 10	Plastering and ceiling services
		424 20	Carpentry services
		424 30	Tiling and carpeting services
		424 50	Glazing services
		425 10	Landscape construction services
		425 90	Construction services (not elsewhere classified)
		952 50	Gardening and turf management services
328	Structural trade services	422 20	Bricklaying services
		422 30	Roofing services
		422 40	Structural steel erection services
331	Petroleum product and specialty wholesaling	452 10	Petroleum product wholesaling (including product ownership to retail point-of-sale)

Levy risk groups	Classification units
	461 Professional and scientific goods 20 wholesaling
	461 Computer and computer periph- 30 erals wholesaling
	461 Telecommunication goods 60 wholesaling
	479 Jewellery and watch wholesaling 20
	479 Toy and sporting goods whole- 30 saling
	479 Wholesaling—commission- 91 based or excluding storage and handling of goods
333 Grocery and produce wholesal- ing	451 Cereal grain wholesaling 20
	471 Fruit and vegetable wholesaling 50
	471 Grocery wholesaling (not else- 90 where classified)
	471 Grocery wholesaling—multiple 91 product ranges
341 Electrical and electronic goods wholesaling	461 Electrical and electronic goods 50 wholesaling (not elsewhere clas- sified)
343 Specialised machinery and equipment wholesaling	461 Food and other specialised in- 90 dustrial machinery and equip- ment wholesaling
345 Hardware goods wholesaling	453 Hardware goods wholesaling 90 (not elsewhere classified)
351 Vehicle and machinery wholesal- ing	461 Agricultural and construction 10 machinery wholesaling
	462 Commercial vehicle wholesaling 20
361 Fish, meats and dairy produce wholesaling	471 Meat, poultry, and smallgoods 10 wholesaling
	471 Dairy produce wholesaling 30
	471 Fish and seafood wholesaling 40
371 Wholesale trade (low-risk group)	4511 Wool wholesaling 1
	452 Industrial and agricultural chem- 30 ical product wholesaling

Levy risk groups	Classification units
	462 Car wholesaling 10
	471 Liquor and tobacco product 70 wholesaling
	472 Textile product wholesaling 10
	472 Clothing and footwear wholesal- 20 ing
	479 Book and magazine wholesaling 40
	479 Paper product wholesaling 50
	479 Pharmaceutical and toiletry 60 goods wholesaling
373 Other wholesaling	479 Wholesaling (not elsewhere clas- 90 sified)
391 Car retailing	531 Car retailing (including associ- 10 ated vehicle servicing)
393 Motor trade wholesaling and re- tailing	462 Trailer and motor vehicle whole- 21 saling (not elsewhere classified)
	462 Motor vehicle new-part whole- 30 saling
	524 Marine equipment retailing 50
	531 Motor cycle retailing (including 20 associated vehicle servicing)
	531 Trailer and motor vehicle retail- 30 ing (not elsewhere classified)
	531 Motor vehicle parts retailing 40
	532 Petroleum fuel retailing (includ- 10 ing associated vehicle servicing)
395 Motor trade services	462 Motor vehicle dismantling and 40 used-part wholesaling
	532 Tyre retailing 40
411 Food retailing	216 Bakery product manufacturing 40 (non-factory based)
	511 Supermarket and grocery stores 00
	512 Fresh meat, fish, and poultry re- 10 tailing

Levy risk groups	Classification units
	512 Fruit and vegetable retailing 20
	512 Liquor retailing 30
	512 Specialised food retailing (not elsewhere classified) 90
420 Pharmacies and associated retail- ing	525 Pharmaceutical, cosmetic, and toiletry goods retailing 10
	952 Photographic film processing 20
422 Clothing and footwear retailing	522 Clothing retailing 10
	522 Footwear retailing 20
424 Retail trade (low-risk group)	523 Entertainment media retailing 50
	524 Sport and camping equipment re- tailing 10
	524 Newspaper and book retailing 30
	524 Stationery goods retailing 60
	525 Flower retailing 40
	525 Watch and jewellery retailing 50
	525 Personal accessories retailing (not elsewhere classified) 60
	525 Craft and gift retailing (not else- where classified) 91
	7111 Retail postal services 1
	951 Video and other electronic media rental and hiring 10
426 Retail trade (low-medium risk group)	521 Department stores 00
	523 Electrical, electronic, and gas ap- pliance retailing 40
	523 Computer and computer periph- erals retailing 41
	523 Electrical and electronic goods retailing (not elsewhere classi- fied) 42

Levy risk groups	Classification units
	524 Toy and game retailing 20
	525 Store-based retailing (not else- where classified) 90
428 Store and non-store retailing	522 Manchester and textile goods re- tailing (not elsewhere classified) 30
	523 Furniture retailing 10
	523 Floor covering retailing 20
	523 Hardware and building supplies retailing 30
	523 Houseware retailing 31
	525 Antique and used goods retailing 20
	525 Garden supplies retailing 30
	525 Non-store retailing 95
	525 Retail commission-based buying or selling (or both) 97
441 Hospitality services	571 Accommodation 00
	572 Pubs, taverns, and bars 00
	574 Clubs (hospitality) 00
451 Catering and meal services	512 Takeaway food services 50
	512 Catering services 70
	573 Cafes and restaurants 00
461 Road passenger and rail transport	612 Interurban and rural bus trans- port 10
	612 Urban bus transport 20
	612 Taxi and road transport (not else- where classified) 30
	620 Rail freight transport 00

Levy risk groups		Classification units	
		621 00	Rail passenger transport
463	Road freight transport	611 00	Road freight transport
491	Air transport and support services	640 10	Air transport under Civil Aviation Rules Part 121, 125, or 129
		663 00	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	021 30	Air operations under Civil Aviation Rules Part 137
		640 40	Air operations under Civil Aviation Rules Part 133 or 135
		640 50	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501	Water and scenic transport	630 10	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		630 20	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		630 30	Inland water transport (except passenger-only)
		630 31	Water passenger transport (river, lake, or harbour)
		662 30	Port and water transport terminal and marina operations
		662 90	Water transport support services (not elsewhere classified)
		665 00	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	7111 0	Postal services
		711 20	Courier pick-up and delivery services
521	Travel, customs and shipping agency services	664 10	Travel agency and tour arrangement services
		664 40	Customs and shipping agency services (excluding handling of goods)

Levy risk groups		Classification units	
523	Other transport and transport services	650	Transport (not elsewhere classified)
		90	
		661	Transport support services (not elsewhere classified)
		90	
		664	Freight forwarding services
		20	
525	Stevedoring	662	Stevedoring services
		10	
531	Warehousing and storage	670	Grain storage services
		10	
		670	Warehousing and storage services (not elsewhere classified)
		90	
541	Publishing	242	Newspaper publishing
		11	
		242	Magazine and other periodical publishing
		21	
		242	Book publishing
		30	
		242	Publishing (not elsewhere classified) (except software, music, and Internet)
		31	
		242	Internet publishing and broadcasting
		32	
		242	Directory and mailing-list publishing
33			
242	Music publishing		
34			
242	Software publishing		
35			
581	Communications and information services	712	Wired telecommunications network operation
		00	
		712	Wireless telecommunications network operation (not elsewhere classified)
		10	
		712	Telecommunications services (not elsewhere classified)
		30	
		712	Internet service providers and web search portals
40			
		783	Data processing and web-hosting services
		10	
		783	Electronic information storage services
		20	

Levy risk groups	Classification units
	921 Information services (not elsewhere classified)
	10
621 Finance, insurance and statistical services	731 Central banking
	00
	732 Banking
	10
	732 Building society operation
	20
	732 Credit union operation
	30
	732 Depository financial intermediation (not elsewhere classified)
	90
	733 Non-depository financing
	00
	734 Financial asset investing
	00
	741 Life insurance
	10
	741 Superannuation funds
	20
	742 Health insurance
	10
	742 General insurance
	20
	751 Financial asset broking services
	10
	751 Auxiliary finance and investment services (not elsewhere classified)
	90
	752 Auxiliary insurance services
	00
	785 Market research and statistical services
	30
641 Financial and rental services	773 Non-financial assets leasing and investment
	00
	773 Holder investor farms and livestock
	01
	774 Passenger car and minibus rental and hiring
	10
	951 Goods and equipment rental and hiring (not elsewhere classified)
	90

Levy risk groups		Classification units	
661	Transport and machinery rental services	774 20	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		774 30	Heavy machinery and scaffolding rental and hiring
671	Real estate services	772 00	Real estate services
673	Property development and operation	771 10	Residential property operators and developers (excluding construction)
		771 20	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	785 10	Advertising services
		952 30	Professional photographic services
693	Design and engineering services	782 10	Architectural services
		782 20	Surveying and mapping services
		782 30	Engineering design and engineering consulting services
		785 20	Specialised design services (not elsewhere classified)
695	Scientific research services	781 00	Scientific research services
697	Scientific and veterinary services	782 90	Scientific testing and analysis services
		782 91	Professional, scientific, and technical services (not elsewhere classified)
		864 00	Veterinary services
701	Computer services	783 40	Computer systems design and related services
720	Legal services	784 10	Legal services
721	Accounting services	784 20	Accounting services
723	Management and consulting services	785 50	Management advice and related consulting services

Levy risk groups		Classification units	
		785 60	Corporate head office management services
724	Business support services	612 31	Taxi and other vehicle scheduling operations
		786 10	Employment placement and recruitment services (no on-hired staff)
		786 20	Labour supply services (on-hired staff—office workers only)
		786 30	Document preparation services
		786 91	Credit reporting and debt collection services
		786 92	Call centre operation
		847 00	Educational support services
726	Administrative services	785 40	Office administrative services
		786 93	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	786 22	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	8111 0	Central government administration (not elsewhere classified)
		813 00	Foreign government representation
753	Local government, public order and regulatory services	811 30	Local government administration (not elsewhere classified)
		963 60	Public order and safety services (not elsewhere classified)
		964 00	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	812 00	Justice
		872 92	Parole or probationary services
761	Defence	820 00	Defence

Levy risk groups		Classification units	
771	Police services	963 10	Police services
773	Inspection, investigation and security services	2111 1	Meat and food inspection services
		786 40	Investigation and security services
775	Corrective services	963 20	Correctional and detention services
777	Fire and emergency services	963 30	Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	842 10	Primary education
		842 20	Secondary education
		842 30	Combined primary and secondary education
		842 40	Special-school education
811	Tertiary education	843 10	Higher education (undergraduate and postgraduate courses)
		843 20	Technical and vocational education and training
821	Community and arts education	844 00	Adult, community, and other education (not elsewhere classified)
		846 00	Arts education
841	Hospital and midwifery services	861 10	Hospitals (except psychiatric hospitals)
		861 20	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		861 32	Midwifery services
851	Medical and optical services	862 10	General practice medical services
		862 20	Specialist medical services
		863 20	Optometry and optical dispensing
853	Dental services	862 30	Dental services

Levy risk groups		Classification units	
855	Health and community services	863	Pathology and diagnostic imaging services
		10	
		863	Community health centre operation
		40	
		863	Physiotherapy services
		50	
		863	Chiropractic and osteopathic services
		60	
861	Preschool education and child care	863	Allied health services (not elsewhere classified)
		90	
		863	Health care services (not elsewhere classified)
		91	
		872	Residential refuge operation
		22	
		841	Preschool education
861	Preschool education and child care	00	
		871	Child care services
863	Medical and social support services	00	
		861	Labour supply services (nursing, medical, and dental)
863	Medical and social support services	31	
		872	Social assistance services (not elsewhere classified)
863	Medical and social support services	90	
		861	Aged care residential services
865	Aged and residential care and ambulance services	30	
		863	Ambulance services
		30	
		872	Retirement village operation (without rest home or hospital facilities)
		10	
865	Aged and residential care and ambulance services	872	Retirement village operation (with rest home or hospital facilities)
		11	
		872	Residential care services (not elsewhere classified)
		20	
		872	Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	911	Motion picture and video distribution
		20	
		912	Radio broadcasting
		10	
		912	Free-to-air television broadcasting
		20	
901	Entertainment broadcasting and distribution	912	Cable and other subscription programming
		30	

Levy risk groups	Classification units
	921 Libraries and archives 00
903 Entertainment and performing arts	9111 Motion picture and video production 0 9111 Post-production services and other motion picture and video activities (not elsewhere classified) 1 911 Motion picture exhibition 30 924 Performing arts operation 10 924 Creative artists, musicians, writers, and performers 20 925 Music and other sound recording activities (not elsewhere classified) 10 925 Performing arts venue operation 20 932 Casino operation 20
911 Sporting and recreational activities (lower-risk group)	9311 Horse and dog racing administration and track operation 1 931 Sports and physical recreation venues, grounds, and facilities operation 20 931 Health and fitness centres and gymnasias operation 30 931 Sport and physical recreation—community rugby league 71 931 Sport and physical recreation—softball or baseball 84 931 Sport and physical recreation—swimming 86 931 Sport and physical recreation—tennis 87 931 Sport and physical recreation—water skiing 88 931 Sport and physical recreation—community (not elsewhere classified) 90 931 Sport and physical recreation—boating or yachting 92

Levy risk groups	Classification units
	931 Sport and physical recreation—cycling 93
	931 Sport and physical recreation—golf 95
	931 Sport and physical recreation—netball 99
	933 Amusement parks and centres operation 00
913 Recreational facilities operation	923 Zoological and botanic gardens operation 10
	923 Nature reserve and conservation park operation 90
915 Sporting and recreational activities (medium-risk group)	845 Sports and physical recreation instruction 00
	931 Dog racing activities 12
	931 Sport and physical recreation—community rugby 70
	931 Sport and physical recreation—snow skiing 82
	931 Sport and physical recreation—squash or badminton 85
917 Equine and sporting activities (medium-high risk group)	015 Horse farming and horse agistment 20
	931 Horse racing activities—harness racing 13
	931 Horse racing activities—harness racing—drivers 15
	931 Sport and physical recreation—community cricket 74
	931 Sport and physical recreation—professional sport (not elsewhere classified) 75
	931 Sport and physical recreation—professional cricket 94
	931 Sport and physical recreation—motor racing 98
	934 Amusement and other recreation activities (not elsewhere classified) 00
919 Equine and sporting activities (high-risk group)	931 Horse racing activities—thoroughbred and other (not elsewhere classified) 10

Levy risk groups		Classification units	
		931 14	Horse racing activities—thoroughbred racing—jockeys
		931 80	Sport and physical recreation—professional rugby
		931 81	Sport and physical recreation—professional rugby league
		931 96	Sporting and recreational equine activities (not elsewhere classified)
		931 97	Sport and physical recreation—motor cycling
921	Museums and gambling activities	922 00	Museum operation
		932 10	Lottery operation
		932 90	Gambling activities (not elsewhere classified)
941	Repair and maintenance (low-risk group)	526 20	Clothing and footwear repair
		526 90	Repair and maintenance (not elsewhere classified)
		783 30	Electronic (except domestic appliance) and precision equipment repair and maintenance
943	Repair and maintenance (medium-risk group)	286 80	Machinery and equipment repair and maintenance (not elsewhere classified)
		526 10	Domestic appliance repair and maintenance
		532 20	Automotive electrical services
		532 30	Automotive body, paint, and interior repair and maintenance
		532 90	Automotive repair and maintenance (not elsewhere classified)
945	Facilities maintenance and management	786 50	Pest control services (except agricultural and forestry)
		786 60	Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	961 00	Religious organisations and services

Levy risk groups	Classification units
	962 Business and professional association services
	10
	962 Labour association services
	20
	962 Interest group services (not elsewhere classified)
	90
953 Personal and community activities	661 Parking services
	10
	952 Funeral, crematorium, and cemetery services
	40
	952 Hairdressing and beauty services
	60
	952 Diet and weight-reduction centre operation
	70
	952 Personal services (not elsewhere classified)
	90
	953 Brothel-keeping, massage parlour and prostitution services
	00
	962 Community-based, multi-functional activities (not elsewhere classified)
	91
	970 Private households employing staff
	00
955 Laundries and dry cleaners	952 Laundry and dry-cleaning services
	10

Schedule 4

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Levy risk groups for experience period tax year 1 April 2009 to 31 March 2010

Levy risk groups	Classification units
010 Fruit, vegetable, grain, plant and crop growing	0111 Nursery production
	0
	0111 Turf growing
	1
	011 Floriculture production
	20
	011 Vegetable growing
	30

Levy risk groups	Classification units
	011 Grape growing 40
	011 Apple and pear growing 50
	011 Stone fruit growing 60
	011 Kiwifruit growing 70
	011 Olive growing 80
	011 Fruit and tree nut growing (not 90 elsewhere classified)
	011 Citrus fruit growing 91
	011 Berry fruit growing 92
	012 Grain growing 10
	016 Crop growing (not elsewhere 90 classified)
	016 Mushroom growing 92
012 Poultry farming	014 Poultry farming (meat) 10
	014 Poultry farming (eggs) 20
014 Other livestock farming	015 Pig farming 10
	015 Deer farming 30
	015 Livestock farming (not else- 90 where classified)
	015 Beekeeping 93
016 Beef and sheep farming	012 Grain and sheep or grain and beef 20 cattle farming
	012 Sheep and beef cattle farming 30
	012 Sheep farming 40
	012 Beef cattle farming 50

Levy risk groups		Classification units	
018	Dairy cattle farming	013 00	Dairy cattle farming
021	Agriculture and fishing services and aquaculture	021 90	Agriculture and fishing support services (not elsewhere classi- fied)
		030 21	Forest product and moss gather- ing and processing
		042 10	Offshore aquaculture
		042 20	Onshore aquaculture
025	Ocean and coastal fishing	041 10	Rock lobster and crab fishing or potting
		041 20	Prawn fishing
		041 30	Fish trawling, seining, and net- ting (including processing on board)
		041 50	Line fishing (including process- ing on board)
		041 90	Fishing (not elsewhere classi- fied)
041	Forestry, hunting and trapping	022 00	Hunting and trapping
		030 10	Forestry
		030 20	Logging
		030 30	Forestry support services (ex- cluding tree cutting and felling)
051	Shearing	021 20	Shearing services
081	Exploration and mining	110 10	Coal mining
		131 10	Iron ore mining
		131 40	Gold ore mining
		131 50	Mineral sand mining
		131 70	Silver, lead, and zinc ore mining

Levy risk groups	Classification units
	131 Metal ore mining (not elsewhere 90 classified)
	141 Gravel and sand quarrying 10
	141 Construction material mining 90 (not elsewhere classified)
	142 Mining and quarrying (not else- 00 where classified)
	151 Petroleum and natural gas ex- 10 ploration
	151 Mineral exploration 30
	152 Mining support services (not 00 elsewhere classified)
110 Sugar, confectionery and crisps manufacturing, and packaging	217 Sugar manufacturing 10
	217 Confectionery manufacturing 20
	217 Potato crisps and corn crisps 95 manufacturing
	786 Packaging services 70
112 Primary produce processing and manufacturing	211 Cured meat and smallgoods 30 manufacturing
	212 Milk and cream processing 10
	212 Ice cream manufacturing 20
	212 Cheese and other dairy product 90 manufacturing (not elsewhere classified)
113 Bread and baking ingredients manufacturing	215 Cereal, pasta, and baking-mix 20 manufacturing
	216 Bread manufacturing (fac- 10 tory-based)
114 Food and animal feeds manufac- turing	216 Cake and pastry manufacturing 20 (factory-based)
	216 Biscuit manufacturing (factory- 30 based)
	217 Prepared animal and bird feed 40 manufacturing
	217 Food product manufacturing (not 90 elsewhere classified)

Levy risk groups		Classification units	
116	Fruit, vegetable, and oil processing	213	Fruit and vegetable processing
		00	
		214	Oil and fat manufacturing
		00	
117	Seafood, poultry and grain product manufacturing	211	Poultry processing
		20	
		215	Grain mill product manufacturing
		10	
		217	Seafood processing (other than on board vessels)
		30	
119	Meat processing	2111	Meat processing
		0	
121	Beverage and tobacco product manufacturing	218	Soft drink, cordial, and syrup manufacturing
		10	
		218	Beer manufacturing
		20	
		218	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		30	
		218	Spirit manufacturing
		40	
		219	Cigarette and tobacco product manufacturing
		00	
131	Textile and rubber product manufacturing	222	Cut and sewn textile product manufacturing
		10	
		222	Textile finishing and textile product manufacturing (not elsewhere classified)
		90	
		223	Knitted product manufacturing
		90	
		224	Clothing manufacturing
		20	
		225	Footwear manufacturing
00			
226	Leather and leather substitute goods manufacturing		
20			
255	Tyre manufacturing		
10			
255	Natural rubber product manufacturing		
90			

Levy risk groups		Classification units	
133	Textile and textile product manufacturing	221	Synthetic textile manufacturing
		20	
		221	Natural textile manufacturing
		40	
		222	Textile floor covering manufacturing
135	Skin and hide processing	222	Rope, cordage, and twine manufacturing
		30	
141	Wood products manufacturing and dealing	221	Wool scouring
		10	
		226	Leather tanning, fellmongery, and fur dressing
		11	
		232	Veneer and plywood manufacturing
		10	
		232	Wooden structural fittings and components manufacturing
143	Timber processing	232	Wood product manufacturing (not elsewhere classified)
		90	
		291	Prefabricated wooden building manufacturing
		90	
		453	Timber wholesaling
		10	
151	Paper and paper product manufacturing	525	Firewood, coal, and coke retailing
		92	
		231	Log sawmilling
		10	
		231	Wood chipping
153	Paper product and wood panel manufacturing	20	
		231	Timber resawing and dressing
		30	
		233	Pulp, paper, and paperboard manufacturing
		10	
151	Paper and paper product manufacturing	233	Corrugated paperboard and paperboard container manufacturing
		30	
		233	Paper bag and sack manufacturing
		40	
151	Paper and paper product manufacturing	241	Paper stationery manufacturing
		10	
153	Paper product and wood panel manufacturing	232	Reconstituted wood product manufacturing
		20	

Levy risk groups		Classification units	
		233 90	Converted paper product manufacturing (not elsewhere classified)
		233 91	Sanitary paper product manufacturing
161	Printing and associated services	241 20	Printing
		241 30	Printing support services
171	Petroleum, gas and inorganic chemical products	120 00	Oil and gas extraction
		251 00	Petroleum refining and petroleum fuel manufacturing
		253 20	Industrial gas manufacturing
		253 50	Basic inorganic chemical manufacturing
		650 10	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	252 00	Petroleum and coal product manufacturing (not elsewhere classified)
		253 10	Fertiliser manufacturing
		253 30	Synthetic resin and synthetic rubber manufacturing
		253 60	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	253 40	Basic organic chemical manufacturing
		254 10	Explosives manufacturing
		254 20	Paint and coatings manufacturing
		254 90	Basic chemical product manufacturing (not elsewhere classified)
		254 91	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	254 30	Human pharmaceutical and medicinal product manufacturing

Levy risk groups		Classification units	
		254 31	Veterinary pharmaceutical and medicinal product manufacturing
		254 40	Pesticide manufacturing
		254 50	Cleaning compound manufacturing
		254 60	Cosmetic and toiletry preparation manufacturing
191	Plastic products	256 10	Rigid and semi-rigid polymer product manufacturing
		256 30	Polymer film and sheet packaging material manufacturing
		256 50	Polymer foam product manufacturing
		256 61	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass and non-metallic products	261 00	Glass and glass product manufacturing
		262 10	Clay brick manufacturing
		263 10	Cement and lime manufacturing
		263 20	Plaster and gypsum product manufacturing
		263 50	Concrete product manufacturing
		264 00	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	262 90	Ceramic product manufacturing (not elsewhere classified)
		263 30	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	272 10	Alumina production
		272 20	Aluminium smelting
		272 30	Copper, silver, lead, and zinc smelting and refining
		272 90	Basic non-ferrous metal manufacturing (not elsewhere classified)

Levy risk groups	Classification units
	273 Basic non-ferrous metal product 20 manufacturing (not elsewhere classified)
	273 Non-ferrous metal casting and 30 forging
213 Iron and steel manufacturing	271 Iron smelting and steel manufac- 10 turing
	271 Iron and steel casting 20
	271 Iron and steel forging 21
	271 Steel pipe and tube manufactur- 30 ing
220 Metal product manufacturing and trade training	275 Metal container manufacturing 10 (not elsewhere classified)
	276 Spring and wire product manu- 20 facturing
222 Aluminium and metal products	273 Aluminium rolling, drawing, and 10 extruding
	274 Architectural aluminium product 20 manufacturing
	276 Nut, bolt, screw, and rivet manu- 30 facturing
	452 Metal and mineral wholesaling 20
224 Sheet metal products	274 Metal roof and guttering manu- 30 facturing (except aluminium)
	275 Sheet metal product manufactur- 90 ing (except metal structural and container products)
226 Metal products (medium-risk group)	276 Surface coating and finishing 40
	276 Fabricated metal product manu- 90 facturing (not elsewhere classi- fied)
	276 Boiler, tank and other heavy- 92 gauge metal container manufactur- ing
	291 Prefabricated metal building 10 manufacturing
228 Structural metal industries	274 Structural steel fabricating 10

Levy risk groups		Classification units	
		274 90	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic and electrical manufacturing	282 40	Aircraft manufacturing and repair services
		284 90	Electronic equipment manufacturing (not elsewhere classified)
		285 10	Domestic appliance manufacturing (not elsewhere classified)
		285 11	Whiteware appliance manufacturing
		285 40	Electric lighting equipment manufacturing
		285 90	Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	281 10	Motor vehicle manufacturing
		281 30	Automotive electrical components manufacturing
		281 90	Motor vehicle parts manufacturing (not elsewhere classified)
		282 90	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	282 10	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	282 20	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower-medium risk group)	285 20	Electric cable and wire manufacturing
		286 30	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		286 40	Machine tool and parts manufacturing
		286 50	Lifting and material-handling equipment manufacturing
		286 60	Pump and compressor manufacturing

Levy risk groups		Classification units	
		286 70	Fixed space heating, cooling, and ventilation equipment manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	281 20	Motor vehicle body and trailer manufacturing
		282 30	Railway rolling stock manufacturing and repair services
		286 10	Agricultural machinery and equipment manufacturing
		286 20	Mining and construction machinery manufacturing
		286 90	Machinery and equipment manufacturing (not elsewhere classified)
		292 20	Metal furniture manufacturing
		786 21	Labour supply services (on-hired staff—non-office work—including up to 30% office work)
251	Manufacturing (low-risk group)	243 00	Reproduction of recorded media
		283 10	Photographic, optical, and ophthalmic equipment manufacturing
		283 20	Medical and surgical equipment and prosthetics manufacturing
		283 90	Professional and scientific equipment manufacturing (not elsewhere classified)
		284 10	Computer and electronic office equipment manufacturing
		284 20	Communications equipment manufacturing
		294 10	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	292 10	Wooden furniture and upholstered seat manufacturing
		292 30	Mattress manufacturing
		292 90	Furniture manufacturing (not elsewhere classified)
		294 20	Toy, sporting, and recreational product manufacturing

Levy risk groups		Classification units	
		294 90	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	361 02	On-selling electricity and electricity market operation
		361 03	Electricity line-system operation (excluding maintenance and operation)
		361 10	Fossil fuel electricity generation
		361 20	Hydroelectricity generation
		361 30	Electricity generation (not elsewhere classified)
271	Non electricity utilities and network infrastructure	361 01	Electricity line-system operation
		362 00	Gas supply
		370 10	Water supply
		370 20	Sewerage and drainage services
		412 21	Utility network construction and maintenance services
291	Waste services	963 40	Waste treatment and disposal services
		963 50	Solid waste collection services
		963 70	Waste remediation and materials recovery services
		963 80	Waste collection services (not elsewhere classified)
301	Other building construction	411 20	Residential building construction (not elsewhere classified)
		411 30	Non-residential building construction
303	House construction	4111 0	House construction
311	Road and bridge construction	412 10	Road and bridge construction
313	Heavy and civil engineering construction	412 20	Heavy and civil engineering construction (not elsewhere classified)

Levy risk groups		Classification units	
315	Land development services	412	Land development and subdivision
		22	
320	Agricultural, plumbing and homeware goods wholesaling	421	Site preparation services
		00	
		451	Agricultural product wholesaling (not elsewhere classified)
		90	
		453	Plumbing goods wholesaling
321	Electrical services	91	
		473	Furniture and floor coverings wholesaling
		20	
322	Heating, ventilation and alarm services	473	Kitchenware and diningware wholesaling
		90	
323	Plumbing and building completion services	423	Electrical services (including telecommunication services within buildings)
		20	
324	Painting and decorating services	423	Air conditioning and heating services
		30	
326	Construction and building trade services	423	Fire and security alarm installation services
		41	
		423	Plumbing services
		10	
		425	Building completion services—all trades subcontracted
		92	
		424	Painting and decorating services
		40	
		421	Hire of construction machinery and cranes with operator
		01	
422	Concreting services		
10			
423	Building installation services (not elsewhere classified)		
42			
424	Plastering and ceiling services		
10			
424	Carpentry services		
20			
424	Tiling and carpeting services		
30			
424	Glazing services		
50			
425	Landscape construction services		
10			
425	Construction services (not elsewhere classified)		
90			

Levy risk groups		Classification units
	952	Gardening and turf management services
	50	
328	Structural trade services	422 Bricklaying services
		20
		422 Roofing services
		30
		422 Structural steel erection services
		40
331	Petroleum product and specialty wholesaling	452 Petroleum product wholesaling (including product ownership to retail point-of-sale)
		10
		461 Professional and scientific goods wholesaling
		20
		461 Computer and computer peripherals wholesaling
		30
		461 Telecommunication goods wholesaling
		60
		479 Jewellery and watch wholesaling
		20
		479 Toy and sporting goods wholesaling
		30
		479 Wholesaling—commission-based or excluding storage and handling of goods
		91
333	Grocery and produce wholesaling	451 Cereal grain wholesaling
		20
		471 Fruit and vegetable wholesaling
		50
		471 Grocery wholesaling (not elsewhere classified)
		90
		471 Grocery wholesaling—multiple product ranges
		91
341	Electrical and electronic goods wholesaling	461 Electrical and electronic goods wholesaling (not elsewhere classified)
		50
343	Specialised machinery and equipment wholesaling	461 Food and other specialised industrial machinery and equipment wholesaling
		90
345	Hardware goods wholesaling	453 Hardware goods wholesaling (not elsewhere classified)
		90
351	Vehicle and machinery wholesaling	461 Agricultural and construction machinery wholesaling
		10

Levy risk groups	Classification units
	462 Commercial vehicle wholesaling 20
361 Fish, meats and dairy produce wholesaling	471 Meat, poultry, and smallgoods wholesaling 10 471 Dairy produce wholesaling 30 471 Fish and seafood wholesaling 40
371 Wholesale trade (low-risk group)	4511 Wool wholesaling 1 452 Industrial and agricultural chem- ical product wholesaling 30 462 Car wholesaling 10 471 Liquor and tobacco product wholesaling 70 472 Textile product wholesaling 10 472 Clothing and footwear wholesal- ing 20 479 Book and magazine wholesaling 40 479 Paper product wholesaling 50 479 Pharmaceutical and toiletry goods wholesaling 60
373 Other wholesaling	479 Wholesaling (not elsewhere clas- sified) 90
391 Car retailing	531 Car retailing (including associ- ated vehicle servicing) 10
393 Motor trade wholesaling and re- tailing	462 Trailer and motor vehicle whole- saling (not elsewhere classified) 21 462 Motor vehicle new-part whole- saling 30 524 Marine equipment retailing 50 531 Motor cycle retailing (including associated vehicle servicing) 20 531 Trailer and motor vehicle retail- ing (not elsewhere classified) 30 531 Motor vehicle parts retailing 40

Levy risk groups		Classification units	
		532 10	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	462 40	Motor vehicle dismantling and used-part wholesaling
		532 40	Tyre retailing
411	Food retailing	216 40	Bakery product manufacturing (non-factory based)
		511 00	Supermarket and grocery stores
		512 10	Fresh meat, fish, and poultry retailing
		512 20	Fruit and vegetable retailing
		512 30	Liquor retailing
		512 90	Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	525 10	Pharmaceutical, cosmetic, and toiletry goods retailing
		952 20	Photographic film processing
422	Clothing and footwear retailing	522 10	Clothing retailing
		522 20	Footwear retailing
424	Retail trade (low-risk group)	523 50	Entertainment media retailing
		524 10	Sport and camping equipment retailing
		524 30	Newspaper and book retailing
		524 60	Stationery goods retailing
		525 40	Flower retailing
		525 50	Watch and jewellery retailing
		525 60	Personal accessories retailing (not elsewhere classified)
		525 91	Craft and gift retailing (not elsewhere classified)

Levy risk groups		Classification units	
		7111	Retail postal services
		1	
		951	Video and other electronic media
		10	rental and hiring
426	Retail trade (low-medium risk group)	521	Department stores
		00	
		523	Electrical, electronic, and gas appliance retailing
		40	
		523	Computer and computer peripherals retailing
		41	
		523	Electrical and electronic goods retailing (not elsewhere classified)
		42	
		524	Toy and game retailing
		20	
		525	Store-based retailing (not elsewhere classified)
		90	
428	Store and non-store retailing	522	Manchester and textile goods retailing (not elsewhere classified)
		30	
		523	Furniture retailing
		10	
		523	Floor covering retailing
		20	
		523	Hardware and building supplies retailing
		30	
		523	Houseware retailing
		31	
		525	Antique and used goods retailing
		20	
		525	Garden supplies retailing
		30	
		525	Non-store retailing
		95	
		525	Retail commission-based buying or selling (or both)
		97	
441	Hospitality services	571	Accommodation
		00	
		572	Pubs, taverns, and bars
		00	
		574	Clubs (hospitality)
		00	
451	Catering and meal services	512	Takeaway food services
		50	

Levy risk groups		Classification units	
		512 70	Catering services
		573 00	Cafes and restaurants
461	Road passenger and rail transport	612 10	Interurban and rural bus transport
		612 20	Urban bus transport
		612 30	Taxi and road transport (not elsewhere classified)
		620 00	Rail freight transport
		621 00	Rail passenger transport
463	Road freight transport	611 00	Road freight transport
491	Air transport and support services	640 10	Air transport under Civil Aviation Rules Part 121, 125, or 129
		663 00	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	021 30	Air operations under Civil Aviation Rules Part 137
		640 40	Air operations under Civil Aviation Rules Part 133 or 135
		640 50	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, or 106
501	Water and scenic transport	630 10	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)
		630 20	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		630 30	Inland water transport (except passenger-only)
		630 31	Water passenger transport (river, lake, or harbour)
		662 30	Port and water transport terminal and marina operations
		662 90	Water transport support services (not elsewhere classified)

Levy risk groups		Classification units	
		665 00	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	7111 0	Postal services
		711 20	Courier pick-up and delivery ser- vices
521	Travel, customs and shipping agency services	664 10	Travel agency and tour arrange- ment services
		664 40	Customs and shipping agency services (excluding handling of goods)
523	Other transport and transport ser- vices	650 90	Transport (not elsewhere classi- fied)
		661 90	Transport support services (not elsewhere classified)
		664 20	Freight forwarding services
525	Stevedoring	662 10	Stevedoring services
531	Warehousing and storage	670 10	Grain storage services
		670 90	Warehousing and storage ser- vices (not elsewhere classified)
541	Publishing	242 11	Newspaper publishing
		242 21	Magazine and other periodical publishing
		242 30	Book publishing
		242 31	Publishing (not elsewhere clas- sified) (except software, music, and Internet)
		242 32	Internet publishing and broad- casting
		242 33	Directory and mailing-list pub- lishing
		242 34	Music publishing
		242 35	Software publishing
581	Communications and informa- tion services	712 00	Wired telecommunications net- work operation

Levy risk groups		Classification units	
		712	Wireless telecommunications
		10	network operation (not elsewhere classified)
		712	Telecommunications services
		30	(not elsewhere classified)
		712	Internet service providers and
		40	web search portals
		783	Data processing and web-hosting
		10	services
		783	Electronic information storage
		20	services
		921	Information services (not elsewhere
		10	classified)
621	Finance, insurance and statistical	731	Central banking
	services	00	
		732	Banking
		10	
		732	Building society operation
		20	
		732	Credit union operation
		30	
		732	Depository financial intermedia-
		90	tion (not elsewhere classified)
		733	Non-depository financing
		00	
		734	Financial asset investing
		00	
		741	Life insurance
		10	
		741	Superannuation funds
		20	
		742	Health insurance
		10	
		742	General insurance
		20	
		751	Financial asset broking services
		10	
		751	Auxiliary finance and investment
		90	services (not elsewhere classified)
		752	Auxiliary insurance services
		00	

Levy risk groups		Classification units	
		785 30	Market research and statistical services
641	Financial and rental services	773 00	Non-financial assets leasing and investment
		773 01	Holder investor farms and live-stock
		774 10	Passenger car and minibus rental and hiring
		951 90	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	774 20	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		774 30	Heavy machinery and scaffolding rental and hiring
671	Real estate services	772 00	Real estate services
673	Property development and operation	771 10	Residential property operators and developers (excluding construction)
		771 20	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	785 10	Advertising services
		952 30	Professional photographic services
693	Design and engineering services	782 10	Architectural services
		782 20	Surveying and mapping services
		782 30	Engineering design and engineering consulting services
		785 20	Specialised design services (not elsewhere classified)
695	Scientific research services	781 00	Scientific research services
697	Scientific and veterinary services	782 90	Scientific testing and analysis services
		782 91	Professional, scientific, and technical services (not elsewhere classified)

Levy risk groups		Classification units	
		864 00	Veterinary services
701	Computer services	783 40	Computer systems design and related services
720	Legal services	784 10	Legal services
721	Accounting services	784 20	Accounting services
723	Management and consulting services	785 50	Management advice and related consulting services
		785 60	Corporate head office management services
724	Business support services	612 31	Taxi organisations (excluding those that provide taxi services)
		786 10	Employment placement and recruitment services (no on-hired staff)
		786 20	Labour supply services (on-hired staff—office workers only)
		786 30	Document preparation services
		786 91	Credit reporting and debt collection services
		786 92	Call centre operation
		847 00	Educational support services
726	Administrative services	785 40	Office administrative services
		786 93	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	786 22	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	8111 0	Central government administration (not elsewhere classified)
		813 00	Foreign government representation
753	Local government, public order and regulatory services	811 30	Local government administration (not elsewhere classified)
		963 60	Public order and safety services (not elsewhere classified)

Levy risk groups		Classification units	
		964 00	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	812 00	Justice
		872 92	Parole or probationary services
761	Defence	820 00	Defence
771	Police services	963 10	Police services
773	Inspection, investigation and security services	2111 1	Meat and food inspection services
		786 40	Investigation and security services
775	Corrective services	963 20	Correctional and detention services
777	Fire and emergency services	963 30	Fire protection and other emergency services (except police and ambulance services)
801	Primary and secondary education	842 10	Primary education
		842 20	Secondary education
		842 30	Combined primary and secondary education
		842 40	Special-school education
811	Tertiary education	843 10	Higher education (undergraduate and postgraduate courses)
		843 20	Technical and vocational education and training
821	Community and arts education	844 00	Adult, community, and other education (not elsewhere classified)
		846 00	Arts education
841	Hospital and midwifery services	861 10	Hospitals (except psychiatric hospitals)
		861 20	Psychiatric hospitals and psychiatric services (not elsewhere classified)

Levy risk groups	Classification units
	861 Midwifery services 32
851 Medical and optical services	862 General practice medical services 10 862 Specialist medical services 20 863 Optometry and optical dispensing 20
853 Dental services	862 Dental services 30
855 Health and community services	863 Pathology and diagnostic imaging services 10 863 Community health centre operation 40 863 Physiotherapy services 50 863 Chiropractic and osteopathic services 60 863 Allied health services (not elsewhere classified) 90 863 Health care services (not elsewhere classified) 91 872 Residential refuge operation 22
861 Preschool education and child care	841 Preschool education 00 871 Child care services 00
863 Medical and social support services	861 Labour supply services (nursing, medical, and dental) 31 872 Social assistance services (not elsewhere classified) 90
865 Aged and residential care and ambulance services	861 Aged care residential services 30 863 Ambulance services 30 872 Retirement village operation (without rest home or hospital facilities) 10 872 Retirement village operation (with rest home or hospital facilities) 11

Levy risk groups	Classification units
	872 Residential care services (not elsewhere classified)
901 Entertainment broadcasting and distribution	911 Motion picture and video distribution
	912 Radio broadcasting
	912 Free-to-air television broadcasting
	912 Cable and other subscription programming
	921 Libraries and archives
903 Entertainment and performing arts	9111 Motion picture and video production
	9111 Post-production services and other motion picture and video activities (not elsewhere classified)
	911 Motion picture exhibition
	924 Performing arts operation
	924 Creative artists, musicians, writers, and performers
	925 Music and other sound recording activities (not elsewhere classified)
	925 Performing arts venue operation
	932 Casino operation
911 Sporting and recreational activities (lower-risk group)	9311 Horse and dog racing administration and track operation
	931 Sports and physical recreation venues, grounds, and facilities operation
	931 Health and fitness centres and gymnasias operation
	931 Sport and physical recreation—community rugby league
	931 Sport and physical recreation—softball or baseball

Levy risk groups	Classification units
	931 Sport and physical recre- 86 ation—swimming
	931 Sport and physical recre- 87 ation—tennis
	931 Sport and physical recre- 88 ation—water skiing
	931 Sport and physical recre- 90 ation—community (not else- where classified)
	931 Sport and physical recre- 92 ation—boating or yachting
	931 Sport and physical recre- 93 ation—cycling
	931 Sport and physical recre- 95 ation—golf
	931 Sport and physical recre- 99 ation—netball
	933 Amusement parks and centres 00 operation
913 Recreational facilities operation	923 Zoological and botanic gardens 10 operation
	923 Nature reserve and conservation 90 park operation
915 Sporting and recreational activ- ities (medium-risk group)	845 Sports and physical recreation 00 instruction
	931 Dog racing activities 12
	931 Sport and physical recre- 70 ation—community rugby
	931 Sport and physical recre- 82 ation—snow skiing
	931 Sport and physical recre- 85 ation—squash or badminton
917 Equine and sporting activities (medium-high risk group)	015 Horse farming and horse agist- 20 ment
	931 Horse racing activities—harness 13 racing
	931 Horse racing activities—harness 15 racing—drivers
	931 Sport and physical recre- 74 ation—community cricket

Levy risk groups	Classification units
	931 Sport and physical recreation—professional sport (not elsewhere classified) 75
	931 Sport and physical recreation—professional cricket 94
	931 Sport and physical recreation—motor racing 98
	934 Amusement and other recreation activities (not elsewhere classified) 00
919 Equine and sporting activities (high-risk group)	931 Horse racing activities—thoroughbred and other (not elsewhere classified) 10
	931 Horse racing activities—thoroughbred racing—jockeys 14
	931 Sport and physical recreation—professional rugby 80
	931 Sport and physical recreation—professional rugby league 81
	931 Sporting and recreational equine activities (not elsewhere classified) 96
	931 Sport and physical recreation—motor cycling 97
921 Museums and gambling activities	922 Museum operation 00
	932 Lottery operation 10
	932 Gambling activities (not elsewhere classified) 90
941 Repair and maintenance (low-risk group)	526 Clothing and footwear repair 20
	526 Repair and maintenance (not elsewhere classified) 90
	783 Electronic (except domestic appliance) and precision equipment repair and maintenance 30
943 Repair and maintenance (medium-risk group)	286 Machinery and equipment repair and maintenance (not elsewhere classified) 80
	526 Domestic appliance repair and maintenance 10

Levy risk groups		Classification units	
		532 20	Automotive electrical services
		532 30	Automotive body, paint, and interior repair and maintenance
		532 90	Automotive repair and maintenance (not elsewhere classified)
945	Facilities maintenance and management	786 50	Pest control services (except agricultural and forestry)
		786 60	Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	961 00	Religious organisations and services
		962 10	Business and professional association services
		962 20	Labour association services
		962 90	Interest group services (not elsewhere classified)
953	Personal and community activities	661 10	Parking services
		952 40	Funeral, crematorium, and cemetery services
		952 60	Hairdressing and beauty services
		952 70	Diet and weight-reduction centre operation
		952 90	Personal services (not elsewhere classified)
		953 00	Brothel-keeping, massage parlour and prostitution services
		962 91	Community-based, multi-functional activities (not elsewhere classified)
		970 00	Private households employing staff
955	Laundries and dry cleaners	952 10	Laundry and dry-cleaning services

Michael Webster,
for Clerk of the Executive Council.

Explanatory note

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

These regulations, which come into force on 1 April 2013, revoke and replace the Accident Compensation (Experience Rating) Regulations 2011 (the **2011 regulations**). Experience rating adjusts the amount of a person's work account levy in line with the accident compensation claims attributable to the person that are payable from the work account and that qualify for experience rating. The 2011 regulations are saved and will continue to apply for the purposes of calculating adjustments to a person's work account levy for the 2011–2012 and the 2012–13 levy years.

The main differences between these regulations and the 2011 regulations are as follows:

- Part 4 (which defined terms relevant to previous levy years) is omitted. Terms that are relevant to the 2013–2014 levy year are defined in *regulation 6*. In particular, the definitions of applicable levy year, experience period, levy risk group, and minimum liable earnings have been updated:
- *Schedule 1* is new. It sets out the classification units and levy risk groups to apply in the 2013–2014 levy year. This schedule incorporates the following changes to Schedule 1 of the 2011 regulations:
 - new CU 02195 (horticultural contracting and labour supply services) is created in levy risk group 010:
 - CU 66230 (port and water transport terminal and marina operations) is updated to remove the reference to marina operators, which will instead be covered by CU 93120:
 - new CU 93410 (alpine and white water recreation activities) is created in levy risk group 917 and CU 93400 (amusement and other recreation activities (not elsewhere classified)) is moved into levy risk group 911:
 - CU 77300 (non-financial assets leasing and investment) is renamed by adding “(including franchisors)” to clarify that this CU includes franchisors:

- CU 64050, which relates to air operations under certain Civil Aviation Rules, is updated to recognise new Part 115 of the Civil Aviation Rules (relating to adventure aviation):
- CU 93175 (sport and physical recreation—professional sport (not elsewhere classified)) is moved from levy risk group 917 to levy risk group 919:
- CU 52331 (houseware retailing), CU 52595 (non-store retailing), and CU 52597 (retail commission-based buying or selling (or both)) all move from levy risk group 428 to levy risk group 426:
- CU 28520 (electric cable and wire manufacturing) is moved from levy risk group 241 to levy risk group 231:
- CU 29220 (metal furniture manufacturing) is moved from levy risk group 243 to levy risk group 241:
- *Schedule 2* is also new. It sets out the classification units and levy risk groups that applied in the 2011–2012 levy year:
- *Schedule 3* sets out the classification units and levy risk groups that applied in the 2010–2011 levy year. (It is the same as Schedule 2 of the 2011 regulations.):
- *Schedule 4* sets out the classification units and levy risk groups that applied in the 2009–2010 levy year. (It is the same as Schedule 3 of the 2011 regulations.)

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 28 February 2013.

Accident Compensation (Experience Rating) Regulations 2014

(SR 2014/73)

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 17th day of March 2014

Present:

His Excellency the Governor-General in Council

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

Regulations

1 Title

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

2 Commencement

These regulations come into force on 1 April 2014.

24 Revocation and saving

- (1) The Accident Compensation (Experience Rating) Regulations 2013 (SR 2013/16) are revoked.
- (2) Despite subclause (1), the Accident Compensation (Experience Rating) Regulations 2013 continue to apply as if they had

not been revoked to the levy year starting on 1 April 2013 and ending on 31 March 2014.

- (3) The Accident Compensation (Experience Rating—Canterbury Adverse Event) Notice 2011 continues to apply for the purposes of these regulations, the Accident Compensation (Experience Rating) Regulations 2011, and the Accident Compensation (Experience Rating) Regulations 2013.

Michael Webster,
for Clerk of the Executive Council.

Date of notification in *Gazette*: 20 March 2014.

Reprints notes

1 *General*

This is a reprint of the Accident Compensation (Experience Rating) Regulations 2013 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

2 *Legal status*

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

3 *Editorial and format changes*

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

4 *Amendments incorporated in this reprint*

Accident Compensation (Experience Rating) Regulations 2014 (LI 2014/73):
regulation 24
