

Version  
as at 1 April 2025



# Accident Compensation (Experience Rating) Regulations 2022

(SL 2022/32)

Accident Compensation (Experience Rating) Regulations 2022: revoked, on 1 April 2025, by regulation 29(1) of the Accident Compensation (Experience Rating) Regulations 2025 (SL 2025/19).

Cindy Kiro, Governor-General

## Order in Council

At Wellington this 21st day of February 2022

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 329 of the Accident Compensation Act 2001—

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

## Contents

		Page
1	Title	3
2	Commencement	3

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### Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

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

*About these regulations*

3	What these regulations do	3
4	Calculations underpinning regulations	3
5	Tax years to which regulations apply	4

*Terms used*

6	Interpretation	4
---	----------------	---

**Part 1**

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

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

**Part 2**

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

12	Process to determine discount, loading, or no adjustment	11
13	Calculating LRG modifier	12
14	Calculation of rehabilitation component of LRG modifier	12
15	Calculation of risk management component of LRG modifier for 2022/23 levy year	13
16	Calculation of risk management component of LRG modifier from 2023/24 levy year	14
17	Meaning of credibility weighting	15
18	Determination of tax year modifier	16
19	Calculation of experience period modifier	17
20	Rounding experience period modifier	18
21	Fatality adjustment	19
22	Application of discount or loading (if any)	19
23	Applying grouping for this Part	20

**Part 3**

**Powers needed to make system work**

24	Grouping levy payers	20
25	Attributing information about earnings and claims	21
26	Disregarding arrangements	21
27	Using and disclosing information	22
28	Collecting information	22
29	Declaring adverse event	22
30	Revocation and saving	22

**Schedule 1**

**Levy risk groups for applicable levy year**

24

<b>Schedule 2</b>	40
<b>Levy risk groups for experience period tax year 1 April 2022 to 31 March 2023</b>	
<b>Schedule 3</b>	56
<b>Levy risk groups for experience period tax years 1 April 2019 to 31 March 2020, 1 April 2020 to 31 March 2021, and 1 April 2021 to 31 March 2022</b>	
<b>Schedule 4</b>	73
<b>Levy risk groups for experience period tax year 1 April 2018 to 31 March 2019</b>	

## Regulations

### 1 Title

These regulations are the Accident Compensation (Experience Rating) Regulations 2022.

### 2 Commencement

These regulations come into force on 1 April 2022.

#### *About these regulations*

### 3 What these regulations do

- (1) These regulations provide an experience rating system.
- (2) The experience rating system applies to the section 167(4)(a) levy or the self-employed and shareholder-employee levy that the levy payer (that is, an employer, a private domestic worker, a self-employed person, or a shareholder-employee) must pay.
- (3) The system provides for the Corporation to adjust the levy up or down, or not to adjust the levy, in line with the qualifying claims accepted for the employer's current or former employees or the private domestic worker or the self-employed person or the shareholder-employee.
- (4) An adjustment under the system is in addition to an upward or a downward adjustment under section 174A or 175.

### 4 Calculations underpinning regulations

- (1) If a levy payer is a qualifying class 1 levy payer, the Corporation must decide whether to make an adjustment (as described in regulation 3(3)), in accordance with regulations 7 to 11.
- (2) If a levy payer is a qualifying class 2 levy payer, the Corporation must decide whether to make an adjustment (as described in regulation 3(3)), in accordance with regulations 12 to 23.

- (3) The Corporation must make the calculations for each levy payer (as described in regulation 3(2)) after the end of the claims activity period.
- (4) 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.

## 5 Tax years to which regulations apply

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

- (a) the tax year starting on 1 April 2022 and ending on 31 March 2023; and
- (b) the tax year starting on 1 April 2023 and ending on 31 March 2024; and
- (c) the tax year starting on 1 April 2024 and ending on 31 March 2025.

### *Terms used*

## 6 Interpretation

- (1) In these regulations, unless the context otherwise requires,—

**Act** means the Accident Compensation Act 2001

**applicable levy year** means whichever of the following is the levy year in relation to which the levy payer's adjustment is to be assessed:

- (a) the 2022/23 levy year:
- (b) the 2023/24 levy year:
- (c) the 2024/25 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

**experience period,—**

- (a) in relation to the levy year starting on 1 April 2022 and ending on the close of 31 March 2023, means the period consisting of—
  - (i) the tax year starting on 1 April 2020 and ending on the close of 31 March 2021 (*see* Schedule 3); and
  - (ii) the tax year starting on 1 April 2019 and ending on the close of 31 March 2020 (*see* Schedule 3); and
  - (iii) the tax year starting on 1 April 2018 and ending on the close of 31 March 2019 (*see* Schedule 4); and
- (b) in relation to the levy year starting on 1 April 2023 and ending on the close of 31 March 2024, means the period consisting of—
  - (i) the tax year starting on 1 April 2021 and ending on the close of 31 March 2022 (*see* Schedule 3); and
  - (ii) the tax year starting on 1 April 2020 and ending on the close of 31 March 2021 (*see* Schedule 3); and
  - (iii) the tax year starting on 1 April 2019 and ending on the close of 31 March 2020 (*see* Schedule 3); and
- (c) in relation to the levy year starting on 1 April 2024 and ending on the close of 31 March 2025, means the period consisting of—
  - (i) the tax year starting on 1 April 2022 and ending on the close of 31 March 2023 (*see* Schedule 2); and
  - (ii) the tax year starting on 1 April 2021 and ending on the close of 31 March 2022 (*see* Schedule 3); and
  - (iii) the tax year starting on 1 April 2020 and ending on the close of 31 March 2021 (*see* Schedule 3)

**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 second column of Schedule 1; and
  - (ii) consists of the classification units opposite it in the fourth 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 second column of Schedule 2, 3, or 4 (whichever is applicable); and
  - (ii) consists of the classification units opposite it in the fourth column of that schedule

**levy year** means the period starting on 1 April in a year and ending on 31 March of the following year

**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

**LRG modifier** means a levy payer's levy risk group modifier, calculated in accordance with regulation 13

**minimum liable earnings,—**

- (a) in relation to the tax years that form part of the experience period for the applicable levy year starting on 1 April 2022 and ending on the close of 31 March 2023, are as follows:
  - (i) for the tax year starting on 1 April 2020 and ending on the close of 31 March 2021, \$36,816;
  - (ii) for the tax year starting on 1 April 2019 and ending on the close of 31 March 2020, \$36,816;
  - (iii) for the tax year starting on 1 April 2018 and ending on the close of 31 March 2019, \$32,760; and
- (b) in relation to the tax years that form part of the experience period for the applicable levy year starting on 1 April 2023 and ending on the close of 31 March 2024, are as follows:
  - (i) for the tax year starting on 1 April 2021 and ending on the close of 31 March 2022, \$36,816;
  - (ii) for the tax year starting on 1 April 2020 and ending on the close of 31 March 2021, \$36,816;
  - (iii) for the tax year starting on 1 April 2019 and ending on the close of 31 March 2020, \$36,816; and
- (c) in relation to the tax years that form part of the experience period for the applicable levy year starting on 1 April 2024 and ending on the close of 31 March 2025, are as follows:

- (i) for the tax year starting on 1 April 2022 and ending on the close of 31 March 2023, \$42,465:
- (ii) for the tax year starting on 1 April 2021 and ending on the close of 31 March 2022, \$36,816:
- (ii) for the tax year starting on 1 April 2020 and ending on the close of 31 March 2021, \$36,816

**qualifying claim,—**

- (a) in relation to a qualifying class 1 levy payer,—
  - (i) means a claim that—
    - (A) 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 subparagraph (ii)); and
    - (B) is accepted by the Corporation; but
  - (ii) does not include a claim made for a work-related personal injury suffered in the experience period that is—
    - (A) a mental injury suffered by a person in the circumstances described in section 21; or
    - (B) a personal injury caused by a work-related gradual process, disease, or infection that involves exposure to asbestos; or
    - (C) a personal injury caused by a work-related gradual process, disease, or infection that results in hearing loss; and
- (b) in relation to a qualifying class 2 levy payer,—
  - (i) means a claim that—
    - (A) is made under section 48 for a work-related personal injury suffered in the applicable tax year (except for a work-related personal injury described in subparagraph (ii)); and
    - (B) is accepted by the Corporation; but
  - (ii) does not include a claim made for a work-related personal injury suffered in the applicable tax year that is—
    - (A) a mental injury suffered by a person in the circumstances described in section 21; or
    - (B) a personal injury caused by a work-related gradual process, disease, or infection that involves exposure to asbestos; or
    - (C) a 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 24 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 24 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 the group, 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 174A or 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 shareholder-employees and self-employed persons to purchase and maintain weekly compensation under sections 190 and 208 respectively:
- (b) if the levy described in paragraph (a) is adjusted under section 174A or 175, means the amount of the levy before the levy is adjusted

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

**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.

- (2) Any term or expression that is defined in the Act and used, but not defined, in these regulations (for example, **earnings, employee, self-employed person, shareholder-employee, tax year, and weekly compensation**) has the same meaning as in the Act.

## Part 1

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

#### 7 Calculations

- (1) 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.
- (2) For the qualifying claims described in subclause (1), the Corporation must calculate the total number of weekly compensation days in the claims activity period.
- (3) The Corporation must calculate the number of qualifying claims in the experience period that involve 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.

#### 8 Discount

- (1) This regulation applies if the numbers the Corporation calculates under regulation 7(1) and (3) for the levy payer are both 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 7(2) for the levy payer is 71 or more; or
  - (b) the number the Corporation calculates under regulation 7(3) 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 7(2) for the levy payer is from 1 to 70 (inclusive); and

- (b) the number the Corporation calculates under regulation 7(3) 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 24 makes a group that, if it were an individual, would be a levy payer, the Corporation must—

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

### **Part 2**

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

#### **12 Process to determine discount, loading, or no adjustment**

- (1) The Corporation must follow the steps set out in this regulation—
  - (a) to decide whether it must apply a discount or loading, or no adjustment, to the levy payable by a levy payer in the applicable levy year; and
  - (b) to determine, if it is to apply a discount or loading, the level of that discount or loading.
- (2) Step 1: the Corporation must apply Schedules 2, 3, and 4 to determine, for each tax year in the experience period, each levy risk group the levy payer is in.
- (3) Step 2: the Corporation must calculate, for each tax year in the experience period, the levy payer's LRG modifier for each of those levy risk groups. The Corporation must calculate each LRG modifier in accordance with regulations 13 to 17.
- (4) Step 3: the Corporation must use the LRG modifier for each of the levy payer's levy risk groups to determine the tax year modifier for each tax year in the experience period in accordance with regulation 18.
- (5) Step 4: the Corporation must calculate the levy payer's experience period modifier by combining the levy payer's 3 tax year modifiers in accordance with regulation 19(1).
- (6) Step 5: the Corporation must round the levy payer's experience period modifier in accordance with regulation 20 to calculate the levy payer's preliminary discount or loading.

- (7) Step 6: the Corporation must apply any fatality adjustment to the levy payer's preliminary discount or loading in accordance with regulation 21 to calculate the levy payer's final discount or loading.
- (8) Step 7: the Corporation must apply the levy payer's final discount or loading (if any) to the levy paid or payable, in accordance with regulation 22.

### 13 Calculating LRG modifier

- (1) For the purposes of regulation 12(3), the Corporation must calculate the LRG modifier using the following formula:

$$(\text{rehabilitation component} \times 0.75) + (\text{risk management component} \times 0.25)$$

where—

**rehabilitation component** means the rehabilitation component calculated using the formulas in regulation 14

**risk management component** means the risk management component calculated using the formulas in regulation 15 or 16 (as applicable).

- (2) For each levy payer, the Corporation must calculate the LRG modifier—
- for each tax year in the experience period; and
  - for each levy risk group the levy payer is in, within each tax year in the experience period.

### 14 Calculation of rehabilitation component of LRG modifier

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

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

where—

**payer's rate** means the experience rate of the levy payer for the applicable levy risk group calculated using the formula in subclause (3)

**payers' rate** means the experience rate of all the levy payers in the applicable levy risk group calculated using the formula in subclause (4)

**credibility weighting** means the credibility weighting determined in accordance with regulation 17.

- (2) However, if the rehabilitation component calculated for each levy risk group in accordance with subclause (1)—
- is greater than 1.0, the Corporation must disregard the result and treat the component as 1.0;
  - is less than -0.50, the Corporation must disregard the result and treat the component as -0.50.
- (3) The Corporation must calculate the payer's rate using the following formula:

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

where—

**compensation days**—

- (a) means the total number of weekly compensation days that—
  - (i) fall within the claims activity period; and
  - (ii) relate to the levy payer’s qualifying claims in the applicable levy risk group; but
- (b) any qualifying claim that exceeds 365 weekly compensation days within the claims activity period must be counted as 365 weekly compensation days

**earnings** means the total of the levy payer’s liable earnings in the applicable tax year.

- (4) The Corporation must calculate the payers’ rate using the following formula:

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

where—

**compensation days**—

- (a) means the total number of weekly compensation days that—
  - (i) fall within the claims activity period; and
  - (ii) relate to the qualifying claims of all levy payers in the applicable levy risk group; but
- (b) any qualifying claim that exceeds 365 weekly compensation days within the claims activity period must be counted as 365 weekly compensation days

**earnings** means the total of the liable earnings of the levy payers in the applicable levy risk group in the applicable tax year.

## 15 Calculation of risk management component of LRG modifier for 2022/23 levy year

- (1) The Corporation must calculate the risk management component for the 2022/23 levy year using the following formula:

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

where—

**payer’s rate** means the experience rate of the levy payer for the applicable levy risk group calculated using the formula in subclause (3)

**payers’ rate** means the experience rate of all the levy payers in the applicable levy risk group calculated using the formula in subclause (4)

**credibility weighting** means the credibility weighting determined in accordance with regulation 17.

- (2) However, if the risk management component calculated for each levy risk group in accordance with subclause (1)—
- (a) is greater than 1.0, the Corporation must disregard the result and treat the component as 1.0;
- (b) is less than -0.50, the Corporation must disregard the result and treat the component as -0.50.
- (3) The Corporation must calculate the payer's rate using the following formula:

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

where—

**claims and deaths** means the sum of—

- (a) the number of the qualifying claims of the levy payer in the applicable levy risk group for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment; and
- (b) the number of the qualifying claims of the levy payer in the applicable levy risk group that involve the death of a current or former employee of an employer or the death of a private domestic worker

**earnings** means the total of the levy payer's liable earnings in the applicable levy risk group in the applicable tax year.

- (4) The Corporation must calculate the payers' rate using the following formula:

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

where—

**claims and deaths** means the sum of—

- (a) the number of the qualifying claims of all the levy payers in the applicable levy risk group for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment; and
- (b) the number of the qualifying claims of all the levy payers in the applicable levy risk group that involve the death of a current or former employee of an employer or the death of a private domestic worker

**earnings** means the total of the liable earnings of all the levy payers in the applicable levy risk group in the applicable tax year.

## 16 Calculation of risk management component of LRG modifier from 2023/24 levy year

- (1) The Corporation must calculate the risk management component for the 2023/24 levy year and subsequent levy years using the following formula:

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

where—

**payer's rate** means the experience rate of the levy payer for the applicable levy risk group calculated using the formula in subclause (3)

**payers' rate** means the experience rate of all the levy payers in the applicable levy risk group calculated using the formula in subclause (4)

**credibility weighting** means the credibility weighting determined in accordance with regulation 17.

- (2) However, if the risk management component calculated for each levy risk group in accordance with subclause (1)—
- (a) is greater than 1.0, the Corporation must disregard the result and treat the component as 1.0:
  - (b) is less than -0.50, the Corporation must disregard the result and treat the component as -0.50.

- (3) The Corporation must calculate the payer's rate using the following formula:

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

where—

**claims** means the number of the qualifying claims of the levy payer in the applicable levy risk group, excluding any claims that involve the death of a current or former employee of an employer or the death of a private domestic worker, for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment

**earnings** means the total of the levy payer's liable earnings in the applicable levy risk group in the applicable tax year.

- (4) The Corporation must calculate the payers' rate using the following formula:

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

where—

**claims** means the number of the qualifying claims of all the levy payers in the applicable levy risk group, excluding any claims that involve the death of a current or former employee of an employer or the death of a private domestic worker, for which the Corporation paid an amount greater than \$500 in the claims activity period for qualifying costs of treatment

**earnings** means the total of the liable earnings of all the levy payers in the applicable levy risk group in the applicable tax year.

## 17 Meaning of credibility weighting

The Corporation must determine the credibility weightings referred to in regulations 14(1), 15(1), and 16(1) using the applicable formula in paragraphs (a) to (h) or the credibility weighting in paragraph (i), as follows:

- (a) if the liable earnings (**LE**) of the levy payer in the tax year are \$110,000 or less, the credibility weighting is the result of—

$$0.05 \times \sqrt{(\text{LE} \div \$110,000)}$$

- (b) if the liable earnings (**LE**) of the levy payer in the tax year are over \$110,000 and equal to or under \$277,000, the credibility weighting is the result of—

$$5\% + \{0.05 \times \sqrt{[(LE - \$110,000) \div \$167,000]}\}$$

- (c) if the liable earnings (**LE**) of the levy payer in the tax year are over \$277,000 and equal to or under \$567,000, the credibility weighting is the result of—

$$10\% + \{0.05 \times \sqrt{[(LE - \$277,000) \div \$290,000]}\}$$

- (d) if the liable earnings (**LE**) of the levy payer in the tax year are over \$567,000 and equal to or under \$1,100,000, the credibility weighting is the result of—

$$15\% + \{0.05 \times \sqrt{[(LE - \$567,000) \div \$533,000]}\}$$

- (e) if the liable earnings (**LE**) of the levy payer in the tax year are over \$1,100,000 and equal to or under \$2,767,000, the credibility weighting is the result of—

$$20\% + \{0.1 \times \sqrt{[(LE - \$1,100,000) \div \$1,667,000]}\}$$

- (f) if the liable earnings (**LE**) of the levy payer in the tax year are over \$2,767,000 and equal to or under \$5,567,000, the credibility weighting is the result of—

$$30\% + \{0.1 \times \sqrt{[(LE - \$2,767,000) \div \$2,800,000]}\}$$

- (g) if the liable earnings (**LE**) of the levy payer in the tax year are over \$5,567,000 and equal to or under \$11,100,000, the credibility weighting is the result of—

$$40\% + \{0.1 \times \sqrt{[(LE - \$5,567,000) \div \$5,533,000]}\}$$

- (h) if the liable earnings (**LE**) of the levy payer in the tax year are over \$11,100,000 and equal to or under \$75,000,000, the credibility weighting is the result of—

$$50\% + \{0.5 \times \sqrt{[(LE - \$11,100,000) \div \$63,900,000]}\}$$

- (i) if the liable earnings of the levy payer in the tax year are over \$75,000,000, the credibility weighting is 100%.

## 18 Determination of tax year modifier

- (1) For the purposes of regulation 12(4), the Corporation must use the LRG modifier for each levy risk group the levy payer is in to determine the levy payer's tax year modifier for each tax year in the experience period.
- (2) If the levy payer is in only 1 levy risk group in a tax year in the experience period, the Corporation must treat the levy payer's LRG modifier for the tax year as being the levy payer's tax year modifier.

- (3) If the levy payer is in 2 or more levy risk groups in a tax year in the experience period, the Corporation must determine the levy payer's tax year modifier by,—
- (a) first, for each levy risk group the levy payer is in, using the following formula:

$$\text{LRG modifier} \times (\text{levy} \div \text{total levy})$$

where—

**LRG modifier** means the LRG modifier for the relevant levy risk group calculated in accordance with regulation 13

**levy** means the levy paid or payable by the levy payer in the applicable tax year for the relevant levy risk group

**total levy** means the total levy paid or payable under section 167(4) by the levy payer in the applicable tax year, across all applicable levy risk groups; and

- (b) second, adding up all the results of the calculations in paragraph (a).

## 19 Calculation of experience period modifier

- (1) For the purposes of regulation 12(5), the Corporation must calculate the levy payer's experience period modifier by using the following formula:

$$(\text{year 1 tax year modifier} \times 40 \div 210) + (\text{year 2 tax year modifier} \times 70 \div 210) + (\text{year 3 tax year modifier} \times 100 \div 210)$$

- (2) In subclause (1),—

- (a) in relation to the levy year starting on 1 April 2022 and ending at the close of 31 March 2023,—

**year 1 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2018 and ending at the close of 31 March 2019

**year 2 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2019 and ending at the close of 31 March 2020

**year 3 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2020 and ending at the close of 31 March 2021; and

- (b) in relation to the levy year starting on 1 April 2023 and ending at the close of 31 March 2024,—

**year 1 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2019 and ending at the close of 31 March 2020

**year 2 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2020 and ending at the close of 31 March 2021

**year 3 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2021 and ending at the close of 31 March 2022; and

- (c) in relation to the levy year starting on 1 April 2024 and ending at the close of 31 March 2025,—

**year 1 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2020 and ending at the close of 31 March 2021

**year 2 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2021 and ending at the close of 31 March 2022

**year 3 tax year modifier** means the tax year modifier calculated in accordance with regulation 18 for the tax year starting on 1 April 2022 and ending at the close of 31 March 2023.

## 20 Rounding experience period modifier

- (1) For the purposes of regulation 12(6), the Corporation must round the levy payer's experience period modifier as follows:

- (a) if the experience period modifier is a negative number, the Corporation must calculate the preliminary discount to the section 167(4)(a) levy payable by the levy payer in the applicable levy year in accordance with the following table:

<b>Result of calculation under regulation 19</b>	<b>Discount to be applied</b>
Equal to or under -0.45	-0.50
Over -0.45 and equal to or under -0.35	-0.40
Over -0.35 and equal to or under -0.25	-0.30
Over -0.25 and equal to or under -0.15	-0.20
Over -0.15 and equal to or under -0.05	-0.10
Over -0.05 and under 0.00	0.00

- (b) if the experience period modifier is a positive number, the Corporation must calculate the preliminary loading to the section 167(4)(a) levy payable by the levy payer in the applicable levy year in accordance with the following table:

<b>Result of calculation under regulation 19</b>	<b>Loading to be applied</b>
Over 0.00 and equal to or under 0.05	0.00
Over 0.05 and equal to or under 0.15	+0.10
Over 0.15 and equal to or under 0.25	+0.20
Over 0.25 and equal to or under 0.35	+0.30
Over 0.35 and equal to or under 0.45	+0.40

<b>Result of calculation under regulation 19</b>	<b>Loading to be applied</b>
Over 0.45 and equal to or under 0.55	+0.50
Over 0.55 and equal to or under 0.65	+0.60
Over 0.65 and equal to or under 0.75	+0.70
Over 0.75 and equal to or under 0.85	+0.80
Over 0.85 and equal to or under 0.95	+0.90
Over 0.95	+1.0

- (2) For the 2022/23 levy year, the preliminary discount or loading calculated under this section is the final discount or loading to be applied under regulation 22.
- (3) For each levy year beginning on or after 1 April 2023, the preliminary discount or loading must be adjusted under regulation 21 to calculate the final discount or loading to be applied under regulation 22.

## **21 Fatality adjustment**

- (1) If 1 or more of the levy payer's qualifying claims during the experience period involved the death of a current or former employee of an employer, or the death of a private domestic worker, the Corporation must apply a fatality adjustment to the preliminary discount or loading calculated under regulation 20 in accordance with the following table:

<b>Date of fatality</b>	<b>Adjustment to be applied</b>
1 or more deaths occurred in the most recent tax year of the experience period	+0.20
No deaths occurred in the most recent tax year of the experience period, but 1 or more deaths occurred in the tax year before that	+0.10

- (2) If the result of applying the adjustment in subclause (1) is greater than 1.0, the final loading that must be applied under regulation 22 is 1.0.
- (3) This regulation does not apply for the purposes of calculating levies for the 2022/23 levy year (*see* regulation 20(2)).

## **22 Application of discount or loading (if any)**

- (1) 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 if the levy payer's final discount or loading calculated under regulations 20 and 21 is over -0.05 and equal to or under 0.05.
- (2) In all other cases, for the purposes of regulation 12(7) the Corporation must apply the discount or loading to the levy paid or payable by the levy payer in the applicable levy year using the following formula:

$$\text{levy} \times \text{discount/loading}$$

where—

**levy** means the total levy paid or payable under section 167(4)(a) by the levy payer in the applicable levy year

**discount/loading** means the final discount to be applied or the final loading to be applied, calculated in accordance with regulations 20 and 21.

### **23 Applying grouping for this Part**

If the Corporation's exercise of its grouping power in regulation 24 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**

#### **24 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 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 that Act.

- (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.

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

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

## **26 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 23 to the levy payer.
- (2) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of avoiding being put in a group, or in a particular group, under regulation 24.
- (3) The Corporation may disregard an arrangement made for the purpose, or that has the effect, of avoiding the application of regulation 25 to the levy payer.

**27 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.

**28 Collecting information**

- (1) The Corporation may require a levy payer to—
  - (a) provide the information the Corporation needs to apply regulation 24 or 25 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 24 or 25 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.

**29 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.

**30 Revocation and saving**

- (1) The Accident Compensation (Experience Rating) Regulations 2019 (LI 2019/38) are revoked.
- (2) Despite subclause (1), the Accident Compensation (Experience Rating) Regulations 2019 continue to apply, as if they had not been revoked, to the levy years—
  - (a) starting on 1 April 2019 and ending on the close of 31 March 2020; and
  - (b) starting on 1 April 2020 and ending on the close of 31 March 2021; and

- (c) starting on 1 April 2021 and ending on the close of 31 March 2022.
- (3) The Accident Compensation (Experience Rating—Canterbury Adverse Event) Notice 2011, the Accident Compensation (Experience Rating—Hobsonville Adverse Event) Notice 2014 (*Gazette* 2014, p 1334), and the Accident Compensation (Experience Rating—Christchurch Adverse Event) Notice 2020 (*Gazette* 2020-go572) continue to apply for the purposes of the following:
  - (a) these regulations; and
  - (b) the Accident Compensation (Experience Rating) Regulations 2011; and
  - (c) the Accident Compensation (Experience Rating) Regulations 2013; and
  - (d) the Accident Compensation (Experience Rating) Regulations 2014; and
  - (e) the Accident Compensation (Experience Rating) Regulations 2015; and
  - (f) the Accident Compensation (Experience Rating) Regulations 2016; and
  - (g) the Accident Compensation (Experience Rating) Regulations 2017; and
  - (h) the Accident Compensation (Experience Rating) Regulations 2019.

## Schedule 1

### Levy risk groups for applicable levy year

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LRG	LRG description	Classification unit number	Classification unit
010	Fruit, vegetable, grain, plant, and crop growing	01110	Nursery production
		01111	Turf growing
		01120	Floriculture production
		01130	Vegetable growing
		01140	Grape growing
		01150	Apple and pear growing
		01160	Stone fruit growing
		01170	Kiwifruit growing
		01180	Olive growing
		01190	Fruit and tree nut growing (not elsewhere classified)
		01191	Citrus fruit growing
		01192	Berry fruit growing
		01210	Grain growing
		01690	Crop growing (not elsewhere classified)
		01692	Mushroom growing
02195	Horticultural contracting and labour supply services		
012	Poultry farming	01410	Poultry farming (meat)
		01420	Poultry farming (eggs)
014	Other livestock farming	01510	Pig farming
		01530	Deer farming
		01590	Livestock farming (not elsewhere classified)
		01593	Beekeeping
016	Beef and sheep farming	01220	Grain and sheep or grain and beef cattle farming
		01230	Sheep and beef cattle farming
		01240	Sheep farming
		01250	Beef cattle farming
018	Dairy cattle farming	01300	Dairy cattle farming
021	Agriculture and fishing services and aquaculture	02190	Agriculture and fishing support services (not elsewhere classified)
		03021	Forest product and moss gathering and processing
		04210	Offshore aquaculture
025	Ocean and coastal fishing	04220	Onshore aquaculture
		04110	Rock lobster and crab fishing or potting
		04120	Prawn fishing
		04130	Fish trawling, seining, and netting (including processing on board)
		04150	Line fishing (including processing on board)

LRG	LRG description	Classification unit number	Classification unit
		04190	Fishing (not elsewhere classified)
041	Forestry, hunting, and trapping	02200	Hunting and trapping
		03010	Forestry
		03020	Logging
		03030	Forestry support services (excluding tree cutting and felling)
051	Shearing	02120	Shearing services
081	Exploration and mining	11010	Coal mining
		13110	Iron ore mining
		13140	Gold ore mining
		13150	Mineral sand mining
		13170	Silver, lead, and zinc ore mining
		13190	Metal ore mining (not elsewhere classified)
		14110	Gravel and sand quarrying
		14190	Construction material mining (not elsewhere classified)
		14200	Mining and quarrying (not elsewhere classified)
		15110	Petroleum and natural gas exploration
		15130	Mineral exploration
		15200	Mining support services (not elsewhere classified)
110	Dairy, sugar, and confectionery manufacturing and packaging	21210	Milk and cream processing
		21220	Ice cream manufacturing
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)
		21710	Sugar manufacturing
		21720	Confectionery manufacturing
		78670	Packaging services
113	Bread and baking ingredients manufacturing	21520	Cereal, pasta, and baking-mix manufacturing
		21610	Bread manufacturing (factory-based)
114	Food and animal feeds manufacturing	21620	Cake and pastry manufacturing (factory-based)
		21630	Biscuit manufacturing (factory-based)
		21740	Prepared animal and bird feed manufacturing
		21790	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300	Fruit and vegetable processing
		21400	Oil and fat manufacturing
117	Seafood, meat, and grain product manufacturing	21120	Poultry processing
		21130	Cured meat and smallgoods manufacturing
		21510	Grain mill product manufacturing
		21730	Seafood processing (other than on board vessels)
119	Meat processing	21110	Meat processing

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
121	Beverage, tobacco, and snack manufacturing	21795	Potato crisps and corn crisps manufacturing
		21810	Soft drink, cordial, and syrup manufacturing
		21820	Beer manufacturing
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840	Spirit manufacturing
131	Textile and rubber product manufacturing	21900	Cigarette and tobacco product manufacturing
		22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
		133	Textile and textile product manufacturing
22140	Natural textile manufacturing		
22220	Textile floor-covering manufacturing		
22230	Rope, cordage, and twine manufacturing		
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
143	Timber processing	52592	Firewood, coal, and coke retailing
		23110	Log sawmilling
		23120	Wood chipping
151	Paper and paper product manufacturing	23130	Timber resawing and dressing
		23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing
		23340	Paper bag and sack manufacturing
153	Paper product and wood panel manufacturing	24110	Paper stationery manufacturing
		23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
161	Printing and associated services	23391	Sanitary paper product manufacturing
		24120	Printing
		24130	Printing support services

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
171	Petroleum, gas, and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
183	Pharmaceutical and chemical product manufacturing	25491	Adhesive manufacturing
		25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning-compound manufacturing
191	Plastic products	25460	Cosmetic and toiletry preparation manufacturing
		25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
201	Ceramic, glass, and non-metallic products	25661	Polymer product manufacturing (not elsewhere classified)
		26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
203	Mineral products	26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
		26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting

LRG	LRG description	Classification unit number	Classification unit
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
		27630	Nut, bolt, screw, and rivet manufacturing
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
		84330	Apprenticeship co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic, and electrical manufacturing	28130	Automotive electrical components manufacturing
		28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower–medium-risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
		29220	Metal furniture manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
253	Furniture and other manufacturing	29410	Jewellery and silverware manufacturing
		29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non-electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply
		37020	Sewerage and drainage services
		41221	Utility and communications network construction and maintenance services
291	Waste services	96340	Waste treatment and disposal services
		96350	Solid waste collection services
		96370	Waste remediation and materials recovery services
		96380	Waste collection services (not elsewhere classified)
301	Other building construction	41120	Residential building construction (not elsewhere classified)
		41130	Non-residential building construction
303	House construction	41110	House construction
311	Road and bridge construction	41210	Road and bridge construction
313	Heavy and civil engineering construction	41220	Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	41222	Land development and subdivision
		42100	Site preparation services
320	Agricultural, plumbing, and homeware goods wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)
		45391	Plumbing goods wholesaling
		47320	Furniture and floor-coverings wholesaling
		47390	Kitchenware and diningware wholesaling
321	Electrical services	42320	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation, and alarm services	42330	Air conditioning and heating services
		42341	Fire and security alarm installation services
323	Plumbing services	42310	Plumbing services
324	Painting and decorating services	42440	Painting and decorating services
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator

LRG	LRG description	Classification unit number	Classification unit
		42210	Concreting services
		42342	Building installation services (not elsewhere classified)
		42410	Plastering and ceiling services
		42420	Carpentry services
		42430	Tiling and carpeting services
		42450	Glazing services
		42510	Landscape construction services
		42590	Construction services (not elsewhere classified)
		95250	Gardening and turf management services
328	Structural trade services	42220	Bricklaying services
		42230	Roofing services
		42240	Structural steel erection services
331	Commission-based trading	47991	Trading—commission-based or excluding storage and handling of goods
333	Grocery and produce wholesaling	45120	Cereal grain wholesaling
		47150	Fruit and vegetable wholesaling
		47190	Grocery wholesaling (not elsewhere classified)
		47191	Grocery wholesaling—multiple product ranges
341	Electrical, electronic, and specialty goods wholesaling	46120	Professional and scientific goods wholesaling
		46130	Computer and computer peripherals wholesaling
		46150	Electrical and electronic goods wholesaling (not elsewhere classified)
		46160	Telecommunication goods wholesaling
		47920	Jewellery and watch wholesaling
		47930	Toy and sporting goods wholesaling
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats, and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling

LRG	LRG description	Classification unit number	Classification unit
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
		51110	In-store retail support services
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motor cycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)
		53140	Motor vehicle parts retailing
		53210	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing
411	Food retailing	21640	Bakery product manufacturing (non-factory-based)
		51100	Supermarket and grocery stores
		51210	Fresh meat, fish, and poultry retailing
		51220	Fruit and vegetable retailing
		51230	Liquor retailing
		51290	Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing
		95220	Photographic film processing
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52341	Computer and computer peripherals retailing
		52342	Electrical and electronic goods retailing (not elsewhere classified)
		52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and new and used book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low–medium-risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing
		52420	Toy and game retailing
		52590	Retailing (not elsewhere classified)
428	Store and non-store retailing	52230	Manchester and textile goods retailing (not elsewhere classified)
		52310	Furniture retailing
		52320	Floor-covering retailing
		52330	Hardware and building supplies retailing
		52520	Antique and used goods retailing
		52530	Garden supplies retailing
441	Hospitality services	57100	Accommodation
		57200	Pubs, taverns, and bars
		57400	Clubs (hospitality)
451	Catering and meal services	51250	Takeaway food services
		51270	Catering services (including on-hired hospitality staff)
		57300	Cafes and restaurants
461	Road passenger and rail transport	61210	Interurban and rural bus transport
		61220	Urban bus transport
		61230	Taxi and road transport (not elsewhere classified)
		62000	Rail freight transport
		62100	Rail passenger transport
463	Road freight transport	61100	Road freight transport
491	Air transport and support services	64010	Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115
		64040	Air operations under Civil Aviation Rules Part 133 or 135
		02130	Air operations under Civil Aviation Rules Part 137
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)

LRG	LRG description	Classification unit number	Classification unit
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs, and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agents and freight-forwarding services (no handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)
541	Publishing	24211	Newspaper publishing
		24221	Magazine and other periodical publishing
		24230	Book publishing
		24231	Publishing (not elsewhere classified) (except software, music, and Internet)
		24232	Internet publishing and broadcasting
		24233	Directory and mailing-list publishing
		24234	Music publishing
		24235	Software publishing
581	Communications and information services	71200	Wired telecommunications network operation
		71210	Wireless telecommunications network operation (not elsewhere classified)
		71230	Telecommunications services (not elsewhere classified)
		71240	Internet service providers and web-search portals
		78310	Data processing and web-hosting services
		78320	Electronic information storage services
		92110	Information services (not elsewhere classified)
621	Finance, insurance, and statistical services	73100	Central banking
		73210	Banking
		73220	Building society operation

LRG	LRG description	Classification unit number	Classification unit
		73230	Credit union operation
		73290	Depository financial intermediation (not elsewhere classified)
		73300	Non-depository financing
		73400	Financial asset investing
		74110	Life insurance
		74120	Superannuation funds
		74210	Health insurance
		74220	General insurance
		75110	Financial asset broking services
		75190	Auxiliary finance and investment services (not elsewhere classified)
		75200	Auxiliary insurance services
		78530	Market research and statistical services
641	Financial and rental services	77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
		77300	Non-financial assets leasing and investment (including franchisors)
673	Property operation and subcontracted construction services	42595	Construction services and property developers—all trades subcontracted
		77110	Residential property operators
		77120	Non-residential property operators
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
		91111	Post-production and digital visual effects services
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services

LRG	LRG description	Classification unit number	Classification unit
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management services and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order, and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services
773	Inspection, investigation, and security services	21111	Meat and food inspection services
		78640	Investigation and security services
775	Corrective services	96320	Correctional and detention services
777	Fire and emergency services	96330	Fire protection and other emergency services (except Police and ambulance services)
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Specialist school education
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)
		86391	Health care services (not elsewhere classified)
		87222	Residential refuge operation
861	Preschool education and child care	84100	Preschool education
		87100	Childcare services
863	Medical and social support services	86131	Labour supply services (nursing, medical, and dental)
		87290	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)
		87211	Retirement village operation (with rest home or hospital facilities)
		87220	Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120	Motion picture and video distribution
		91210	Radio broadcasting
		91220	Free-to-air television broadcasting
		91230	Cable and other subscription programming
		92100	Libraries and archives
903	Entertainment and performing arts	91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)
		91130	Motion picture exhibition
		92410	Performing arts operation
		92420	Creative artists, musicians, writers, and performers
		92510	Music and other sound recording activities (not elsewhere classified)
		92520	Performing arts venue operation

LRG	LRG description	Classification unit number	Classification unit
		93220	Casino operation
911	Sporting and recreational activities (lower-risk group)	84500	Sports and physical recreation instruction
		93111	Horse and dog racing administration and track operation
		93120	Sports and physical recreation venues, grounds, and facilities operation
		93130	Health and fitness centres and gymnasias operation
		93171	Sport and physical recreation—community rugby league
		93174	Sport and physical recreation—community cricket
		93184	Sport and physical recreation—softball or baseball
		93185	Sport and physical recreation—squash or badminton
		93186	Sport and physical recreation—swimming
		93187	Sport and physical recreation—tennis
		93188	Sport and physical recreation—waterskiing
		93190	Sport and physical recreation—community (not elsewhere classified)
		93193	Sport and physical recreation—cycling
		93195	Sport and physical recreation—golf
		93300	Amusement parks and centres operation
		93400	Amusement and other recreation activities (not elsewhere classified)
913	Recreational facilities operation	92310	Zoological and botanic gardens operation
		92390	Nature reserve and conservation park operation
915	Sporting and recreational activities (medium-risk group)	93112	Dog racing activities
		93170	Sport and physical recreation—community rugby
		93182	Sport and physical recreation—snow skiing
		93198	Sport and physical recreation—motor racing
	93199	Sport and physical recreation—netball	
917	Equine and sporting activities (medium–high-risk group)	01520	Horse farming and horse agistment
		93113	Horse racing activities—harness racing
		93115	Horse racing activities—harness racing—drivers
		93192	Sport and physical recreation—boating or yachting
		93194	Sport and physical recreation—professional cricket
		93196	Sporting and recreational equine activities (not elsewhere classified)
	93410	Alpine and white water recreation activities	

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
919	Equine and sporting activities (high-risk group)	93110	Horse racing activities—thoroughbred and other (not elsewhere classified)
		93114	Horse racing activities—thoroughbred racing—jockeys
		93175	Sport and physical recreation—professional sport (not elsewhere classified)
		93180	Sport and physical recreation—professional rugby
		93181	Sport and physical recreation—professional rugby league
921	Museums and gambling activities	93197	Sport and physical recreation—motorcycling
		92200	Museum operation
		93210	Lottery operation
941	Repair and maintenance (low-risk group)	93290	Gambling activities (not elsewhere classified)
		52620	Clothing and footwear repair
		52690	Repair and maintenance (not elsewhere classified)
943	Repair and maintenance (medium-risk group)	78330	Electronic (except domestic appliance) and precision equipment repair and maintenance
		28680	Machinery and equipment repair and maintenance (not elsewhere classified)
		52610	Domestic appliance repair and maintenance
		53220	Automotive electrical services
		53230	Automotive body, paint, and interior repair and maintenance
945	Facilities maintenance and management	53290	Automotive repair and maintenance (not elsewhere classified)
		78650	Pest control services (except agricultural and forestry)
		78660	Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	96100	Religious organisations and services
		96210	Business and professional association services
		96220	Labour association services
		96290	Interest group services (not elsewhere classified)
953	Personal and community activities	66110	Parking services
		95240	Funeral, crematorium, and cemetery services
		95260	Hairdressing and beauty services
		95270	Diet and weight-reduction centre operation
		95290	Personal services (not elsewhere classified)
		95300	Brothel-keeping, massage parlour, and prostitution services
		96291	Community-based, multi-functional activities (not elsewhere classified)
955	Laundries and dry cleaners	97000	Private households employing staff
		95210	Laundry and dry-cleaning services

## Schedule 2

### Levy risk groups for experience period tax year 1 April 2022 to 31 March 2023

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LRG	LRG description	Classification unit number	Classification unit
010	Fruit, vegetable, grain, plant, and crop growing	01110	Nursery production
		01111	Turf growing
		01120	Floriculture production
		01130	Vegetable growing
		01140	Grape growing
		01150	Apple and pear growing
		01160	Stone fruit growing
		01170	Kiwifruit growing
		01180	Olive growing
		01190	Fruit and tree nut growing (not elsewhere classified)
		01191	Citrus fruit growing
		01192	Berry fruit growing
		01210	Grain growing
		01690	Crop growing (not elsewhere classified)
		01692	Mushroom growing
02195	Horticultural contracting and labour supply services		
012	Poultry farming	01410	Poultry farming (meat)
		01420	Poultry farming (eggs)
014	Other livestock farming	01510	Pig farming
		01530	Deer farming
		01590	Livestock farming (not elsewhere classified)
		01593	Beekeeping
016	Beef and sheep farming	01220	Grain and sheep or grain and beef cattle farming
		01230	Sheep and beef cattle farming
		01240	Sheep farming
		01250	Beef cattle farming
		01300	Dairy cattle farming
018	Dairy cattle farming	01300	Dairy cattle farming
021	Agriculture and fishing services and aquaculture	02190	Agriculture and fishing support services (not elsewhere classified)
		03021	Forest product and moss gathering and processing
		04210	Offshore aquaculture
		04220	Onshore aquaculture
025	Ocean and coastal fishing	04110	Rock lobster and crab fishing or potting
		04120	Prawn fishing
		04130	Fish trawling, seining, and netting (including processing on board)

LRG	LRG description	Classification unit number	Classification unit
		04150	Line fishing (including processing on board)
		04190	Fishing (not elsewhere classified)
041	Forestry, hunting, and trapping	02200	Hunting and trapping
		03010	Forestry
		03020	Logging
		03030	Forestry support services (excluding tree cutting and felling)
051	Shearing	02120	Shearing services
081	Exploration and mining	11010	Coal mining
		13110	Iron ore mining
		13140	Gold ore mining
		13150	Mineral sand mining
		13170	Silver, lead, and zinc ore mining
		13190	Metal ore mining (not elsewhere classified)
		14110	Gravel and sand quarrying
		14190	Construction material mining (not elsewhere classified)
		14200	Mining and quarrying (not elsewhere classified)
		15110	Petroleum and natural gas exploration
		15130	Mineral exploration
		15200	Mining support services (not elsewhere classified)
110	Dairy, sugar, and confectionery manufacturing and packaging	21210	Milk and cream processing
		21220	Ice cream manufacturing
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)
		21710	Sugar manufacturing
		21720	Confectionery manufacturing
		78670	Packaging services
113	Bread and baking ingredients manufacturing	21520	Cereal, pasta, and baking-mix manufacturing
		21610	Bread manufacturing (factory-based)
114	Food and animal feeds manufacturing	21620	Cake and pastry manufacturing (factory-based)
		21630	Biscuit manufacturing (factory-based)
		21740	Prepared animal and bird feed manufacturing
		21790	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300	Fruit and vegetable processing
		21400	Oil and fat manufacturing
117	Seafood, meat, and grain product manufacturing	21120	Poultry processing
		21130	Cured meat and smallgoods manufacturing
		21510	Grain mill product manufacturing
		21730	Seafood processing (other than on board vessels)

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>		
119	Meat processing	21110	Meat processing		
121	Beverage, tobacco, and snack manufacturing	21795	Potato crisps and corn crisps manufacturing		
		21810	Soft drink, cordial, and syrup manufacturing		
		21820	Beer manufacturing		
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)		
		21840	Spirit manufacturing		
		21900	Cigarette and tobacco product manufacturing		
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing		
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)		
		22390	Knitted product manufacturing		
		22420	Clothing manufacturing		
		22500	Footwear manufacturing		
		22620	Leather and leather substitute goods manufacturing		
		25510	Tyre manufacturing		
		25590	Natural rubber product manufacturing		
		133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
				22140	Natural textile manufacturing
22220	Textile floor-covering manufacturing				
22230	Rope, cordage, and twine manufacturing				
135	Skin and hide processing	22110	Wool scouring		
		22611	Leather tanning, fellmongery, and fur dressing		
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing		
		23230	Wooden structural fittings and components manufacturing		
		23290	Wood product manufacturing (not elsewhere classified)		
		29190	Prefabricated wooden building manufacturing		
		45310	Timber wholesaling		
143	Timber processing	52592	Firewood, coal, and coke retailing		
		23110	Log sawmilling		
		23120	Wood chipping		
151	Paper and paper product manufacturing	23130	Timber resawing and dressing		
		23310	Pulp, paper, and paperboard manufacturing		
		23330	Corrugated paperboard and paperboard container manufacturing		
		23340	Paper bag and sack manufacturing		
153	Paper product and wood panel manufacturing	24110	Paper stationery manufacturing		
		23220	Reconstituted wood product manufacturing		
		23390	Converted paper product manufacturing (not elsewhere classified)		
161	Printing and associated services	23391	Sanitary paper product manufacturing		
		24120	Printing		

LRG	LRG description	Classification unit number	Classification unit
		24130	Printing support services
171	Petroleum, gas, and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning-compound manufacturing
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass, and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting

LRG	LRG description	Classification unit number	Classification unit
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
		27630	Nut, bolt, screw, and rivet manufacturing
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
		84330	Apprenticeship co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic, and electrical manufacturing	28130	Automotive electrical components manufacturing
		28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower–medium-risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
		29220	Metal furniture manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
253	Furniture and other manufacturing	29410	Jewellery and silverware manufacturing
		29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non-electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply
		37020	Sewerage and drainage services
		41221	Utility and communications network construction and maintenance services
291	Waste services	96340	Waste treatment and disposal services
		96350	Solid waste collection services
		96370	Waste remediation and materials recovery services
		96380	Waste collection services (not elsewhere classified)
301	Other building construction	41120	Residential building construction (not elsewhere classified)
		41130	Non-residential building construction
303	House construction	41110	House construction
311	Road and bridge construction	41210	Road and bridge construction
313	Heavy and civil engineering construction	41220	Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	41222	Land development and subdivision
		42100	Site preparation services
320	Agricultural, plumbing, and homeware goods wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)
		45391	Plumbing goods wholesaling
		47320	Furniture and floor-coverings wholesaling
		47390	Kitchenware and diningware wholesaling
321	Electrical services	42320	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation, and alarm services	42330	Air conditioning and heating services
		42341	Fire and security alarm installation services
323	Plumbing services	42310	Plumbing services
324	Painting and decorating services	42440	Painting and decorating services
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator

LRG	LRG description	Classification unit number	Classification unit
		42210	Concreting services
		42342	Building installation services (not elsewhere classified)
		42410	Plastering and ceiling services
		42420	Carpentry services
		42430	Tiling and carpeting services
		42450	Glazing services
		42510	Landscape construction services
		42590	Construction services (not elsewhere classified)
		95250	Gardening and turf management services
328	Structural trade services	42220	Bricklaying services
		42230	Roofing services
		42240	Structural steel erection services
331	Commission-based trading	47991	Trading—commission-based or excluding storage and handling of goods
333	Grocery and produce wholesaling	45120	Cereal grain wholesaling
		47150	Fruit and vegetable wholesaling
		47190	Grocery wholesaling (not elsewhere classified)
		47191	Grocery wholesaling—multiple product ranges
341	Electrical, electronic, and specialty goods wholesaling	46120	Professional and scientific goods wholesaling
		46130	Computer and computer peripherals wholesaling
		46150	Electrical and electronic goods wholesaling (not elsewhere classified)
		46160	Telecommunication goods wholesaling
		47920	Jewellery and watch wholesaling
		47930	Toy and sporting goods wholesaling
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats, and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling

LRG	LRG description	Classification unit number	Classification unit
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
		51110	In-store retail support services
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motor cycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)
		53140	Motor vehicle parts retailing
		53210	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing
411	Food retailing	21640	Bakery product manufacturing (non-factory-based)
		51100	Supermarket and grocery stores
		51210	Fresh meat, fish, and poultry retailing
		51220	Fruit and vegetable retailing
		51230	Liquor retailing
		51290	Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing
		95220	Photographic film processing
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52341	Computer and computer peripherals retailing
		52342	Electrical and electronic goods retailing (not elsewhere classified)
		52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and new and used book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low–medium-risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing
		52420	Toy and game retailing
		52590	Retailing (not elsewhere classified)
428	Store and non-store retailing	52230	Manchester and textile goods retailing (not elsewhere classified)
		52310	Furniture retailing
		52320	Floor-covering retailing
		52330	Hardware and building supplies retailing
		52520	Antique and used goods retailing
		52530	Garden supplies retailing
441	Hospitality services	57100	Accommodation
		57200	Pubs, taverns, and bars
		57400	Clubs (hospitality)
451	Catering and meal services	51250	Takeaway food services
		51270	Catering services (including on-hired hospitality staff)
		57300	Cafes and restaurants
461	Road passenger and rail transport	61210	Interurban and rural bus transport
		61220	Urban bus transport
		61230	Taxi and road transport (not elsewhere classified)
		62000	Rail freight transport
		62100	Rail passenger transport
463	Road freight transport	61100	Road freight transport
491	Air transport and support services	64010	Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115
		64040	Air operations under Civil Aviation Rules Part 133 or 135
		02130	Air operations under Civil Aviation Rules Part 137
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)

LRG	LRG description	Classification unit number	Classification unit
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs, and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agents and freight-forwarding services (no handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)
541	Publishing	24211	Newspaper publishing
		24221	Magazine and other periodical publishing
		24230	Book publishing
		24231	Publishing (not elsewhere classified) (except software, music, and Internet)
		24232	Internet publishing and broadcasting
		24233	Directory and mailing-list publishing
		24234	Music publishing
		24235	Software publishing
581	Communications and information services	71200	Wired telecommunications network operation
		71210	Wireless telecommunications network operation (not elsewhere classified)
		71230	Telecommunications services (not elsewhere classified)
		71240	Internet service providers and web-search portals
		78310	Data processing and web-hosting services
		78320	Electronic information storage services
		92110	Information services (not elsewhere classified)
621	Finance, insurance, and statistical services	73100	Central banking
		73210	Banking
		73220	Building society operation

LRG	LRG description	Classification unit number	Classification unit
		73230	Credit union operation
		73290	Depository financial intermediation (not elsewhere classified)
		73300	Non-depository financing
		73400	Financial asset investing
		74110	Life insurance
		74120	Superannuation funds
		74210	Health insurance
		74220	General insurance
		75110	Financial asset broking services
		75190	Auxiliary finance and investment services (not elsewhere classified)
		75200	Auxiliary insurance services
		78530	Market research and statistical services
641	Financial and rental services	77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
		77300	Non-financial assets leasing and investment (including franchisors)
673	Property operation and subcontracted construction services	42595	Construction services and property developers—all trades subcontracted
		77110	Residential property operators
		77120	Non-residential property operators
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
		91111	Post-production and digital visual effects services
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services

LRG	LRG description	Classification unit number	Classification unit
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management services and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order, and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services
773	Inspection, investigation, and security services	21111	Meat and food inspection services
		78640	Investigation and security services
775	Corrective services	96320	Correctional and detention services
777	Fire and emergency services	96330	Fire protection and other emergency services (except Police and ambulance services)
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Specialist school education
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)
		86391	Health care services (not elsewhere classified)
		87222	Residential refuge operation
861	Preschool education and child care	84100	Preschool education
		87100	Childcare services
863	Medical and social support services	86131	Labour supply services (nursing, medical, and dental)
		87290	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)
		87211	Retirement village operation (with rest home or hospital facilities)
		87220	Residential care services (not elsewhere classified)
901	Entertainment broadcasting and distribution	91120	Motion picture and video distribution
		91210	Radio broadcasting
		91220	Free-to-air television broadcasting
		91230	Cable and other subscription programming
		92100	Libraries and archives
903	Entertainment and performing arts	91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)
		91130	Motion picture exhibition
		92410	Performing arts operation
		92420	Creative artists, musicians, writers, and performers
		92510	Music and other sound recording activities (not elsewhere classified)
		92520	Performing arts venue operation

LRG	LRG description	Classification unit number	Classification unit
		93220	Casino operation
911	Sporting and recreational activities (lower-risk group)	84500	Sports and physical recreation instruction
		93111	Horse and dog racing administration and track operation
		93120	Sports and physical recreation venues, grounds, and facilities operation
		93130	Health and fitness centres and gymnasias operation
		93171	Sport and physical recreation—community rugby league
		93174	Sport and physical recreation—community cricket
		93184	Sport and physical recreation—softball or baseball
		93185	Sport and physical recreation—squash or badminton
		93186	Sport and physical recreation—swimming
		93187	Sport and physical recreation—tennis
		93188	Sport and physical recreation—waterskiing
		93190	Sport and physical recreation—community (not elsewhere classified)
		93193	Sport and physical recreation—cycling
		93195	Sport and physical recreation—golf
		93300	Amusement parks and centres operation
		93400	Amusement and other recreation activities (not elsewhere classified)
913	Recreational facilities operation	92310	Zoological and botanic gardens operation
		92390	Nature reserve and conservation park operation
915	Sporting and recreational activities (medium-risk group)	93112	Dog racing activities
		93170	Sport and physical recreation—community rugby
		93182	Sport and physical recreation—snow skiing
		93198	Sport and physical recreation—motor racing
	93199	Sport and physical recreation—netball	
917	Equine and sporting activities (medium–high-risk group)	01520	Horse farming and horse agistment
		93113	Horse racing activities—harness racing
		93115	Horse racing activities—harness racing—drivers
		93192	Sport and physical recreation—boating or yachting
		93194	Sport and physical recreation—professional cricket
		93196	Sporting and recreational equine activities (not elsewhere classified)
	93410	Alpine and white water recreation activities	

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
919	Equine and sporting activities (high-risk group)	93110	Horse racing activities—thoroughbred and other (not elsewhere classified)
		93114	Horse racing activities—thoroughbred racing—jockeys
		93175	Sport and physical recreation—professional sport (not elsewhere classified)
		93180	Sport and physical recreation—professional rugby
		93181	Sport and physical recreation—professional rugby league
921	Museums and gambling activities	93197	Sport and physical recreation—motorcycling
		92200	Museum operation
		93210	Lottery operation
941	Repair and maintenance (low-risk group)	93290	Gambling activities (not elsewhere classified)
		52620	Clothing and footwear repair
		52690	Repair and maintenance (not elsewhere classified)
943	Repair and maintenance (medium-risk group)	78330	Electronic (except domestic appliance) and precision equipment repair and maintenance
		28680	Machinery and equipment repair and maintenance (not elsewhere classified)
		52610	Domestic appliance repair and maintenance
		53220	Automotive electrical services
		53230	Automotive body, paint, and interior repair and maintenance
945	Facilities maintenance and management	53290	Automotive repair and maintenance (not elsewhere classified)
		78650	Pest control services (except agricultural and forestry)
		78660	Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	96100	Religious organisations and services
		96210	Business and professional association services
		96220	Labour association services
		96290	Interest group services (not elsewhere classified)
953	Personal and community activities	66110	Parking services
		95240	Funeral, crematorium, and cemetery services
		95260	Hairdressing and beauty services
		95270	Diet and weight-reduction centre operation
		95290	Personal services (not elsewhere classified)
		95300	Brothel-keeping, massage parlour, and prostitution services
		96291	Community-based, multi-functional activities (not elsewhere classified)
955	Laundries and dry cleaners	97000	Private households employing staff
		95210	Laundry and dry-cleaning services

**Schedule 3**  
**Levy risk groups for experience period tax years 1 April 2019 to  
31 March 2020, 1 April 2020 to 31 March 2021, and 1 April 2021 to  
31 March 2022**

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<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
010	Fruit, vegetable, grain, plant, and crop growing	01110	Nursery production
		01111	Turf growing
		01120	Floriculture production
		01130	Vegetable growing
		01140	Grape growing
		01150	Apple and pear growing
		01160	Stone fruit growing
		01170	Kiwifruit growing
		01180	Olive growing
		01190	Fruit and tree nut growing (not elsewhere classified)
		01191	Citrus fruit growing
		01192	Berry fruit growing
		01210	Grain growing
		01690	Crop growing (not elsewhere classified)
		01692	Mushroom growing
02195	Horticultural contracting and labour supply services		
012	Poultry farming	01410	Poultry farming (meat)
		01420	Poultry farming (eggs)
014	Other livestock farming	01510	Pig farming
		01530	Deer farming
		01590	Livestock farming (not elsewhere classified)
016	Beef and sheep farming	01593	Beekeeping
		01220	Grain and sheep or grain and beef cattle farming
		01230	Sheep and beef cattle farming
018	Dairy cattle farming	01240	Sheep farming
		01250	Beef cattle farming
		01300	Dairy cattle farming
021	Agriculture and fishing services and aquaculture	02190	Agriculture and fishing support services (not elsewhere classified)
		03021	Forest product and moss gathering and processing
		04210	Offshore aquaculture
025	Ocean and coastal fishing	04220	Onshore aquaculture
		04110	Rock lobster and crab fishing or potting
		04120	Prawn fishing

LRG	LRG description	Classification unit number	Classification unit
		04130	Fish trawling, seining, and netting (including processing on board)
		04150	Line fishing (including processing on board)
		04190	Fishing (not elsewhere classified)
041	Forestry, hunting, and trapping	02200	Hunting and trapping
		03010	Forestry
		03020	Logging
		03030	Forestry support services (excluding tree cutting and felling)
051	Shearing	02120	Shearing services
081	Exploration and mining	11010	Coal mining
		13110	Iron ore mining
		13140	Gold ore mining
		13150	Mineral sand mining
		13170	Silver, lead, and zinc ore mining
		13190	Metal ore mining (not elsewhere classified)
		14110	Gravel and sand quarrying
		14190	Construction material mining (not elsewhere classified)
		14200	Mining and quarrying (not elsewhere classified)
		15110	Petroleum and natural gas exploration
		15130	Mineral exploration
		15200	Mining support services (not elsewhere classified)
110	Dairy, sugar, and confectionery manufacturing and packaging	21210	Milk and cream processing
		21220	Ice cream manufacturing
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)
		21710	Sugar manufacturing
		21720	Confectionery manufacturing
		78670	Packaging services
113	Bread and baking ingredients manufacturing	21520	Cereal, pasta, and baking-mix manufacturing
		21610	Bread manufacturing (factory-based)
114	Food and animal feeds manufacturing	21620	Cake and pastry manufacturing (factory-based)
		21630	Biscuit manufacturing (factory-based)
		21740	Prepared animal and bird feed manufacturing
		21790	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300	Fruit and vegetable processing
		21400	Oil and fat manufacturing
117	Seafood, meat, and grain product manufacturing	21120	Poultry processing
		21130	Cured meat and smallgoods manufacturing
		21510	Grain mill product manufacturing

LRG	LRG description	Classification unit number	Classification unit
		21730	Seafood processing (other than on board vessels)
119	Meat processing	21110	Meat processing
121	Beverage, tobacco, and snack manufacturing	21795	Potato crisps and corn crisps manufacturing
		21810	Soft drink, cordial, and syrup manufacturing
		21820	Beer manufacturing
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840	Spirit manufacturing
		21900	Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor-covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing
		24130	Printing support services
171	Petroleum, gas, and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
		25491	Adhesive manufacturing
183	Pharmaceutical and chemical product manufacturing	25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning-compound manufacturing
		25460	Cosmetic and toiletry preparation manufacturing
191	Plastic products	25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
		25661	Polymer product manufacturing (not elsewhere classified)
201	Ceramic, glass, and non-metallic products	26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
		26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
203	Mineral products	26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
213	Iron and steel manufacturing	27630	Nut, bolt, screw, and rivet manufacturing
		27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
220	Metal product manufacturing and trade training	27130	Steel pipe and tube manufacturing
		27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
222	Aluminium and metal products	84330	Apprenticeship co-ordinators employing apprentices
		27310	Aluminium rolling, drawing, and extruding
224	Sheet metal products	27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
226	Metal products (medium-risk group)	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
228	Structural metal industries	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
231	Aviation, electronic, and electrical manufacturing	29110	Prefabricated metal building manufacturing
		27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
		28130	Automotive electrical components manufacturing
231	Aviation, electronic, and electrical manufacturing	28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing
		28540	Electric lighting equipment manufacturing

LRG	LRG description	Classification unit number	Classification unit
		28590	Electrical equipment manufacturing (not elsewhere classified)
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower–medium-risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
		29220	Metal furniture manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
		29410	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing

LRG	LRG description	Classification unit number	Classification unit
		29290	Furniture manufacturing (not elsewhere classified)
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non-electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply
		37020	Sewerage and drainage services
		41221	Utility and communications network construction and maintenance services
291	Waste services	96340	Waste treatment and disposal services
		96350	Solid waste collection services
		96370	Waste remediation and materials recovery services
		96380	Waste collection services (not elsewhere classified)
301	Other building construction	41120	Residential building construction (not elsewhere classified)
		41130	Non-residential building construction
303	House construction	41110	House construction
311	Road and bridge construction	41210	Road and bridge construction
313	Heavy and civil engineering construction	41220	Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	41222	Land development and subdivision
		42100	Site preparation services
320	Agricultural, plumbing, and homeware goods wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)
		45391	Plumbing goods wholesaling
		47320	Furniture and floor-coverings wholesaling
		47390	Kitchenware and diningware wholesaling
321	Electrical services	42320	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation, and alarm services	42330	Air conditioning and heating services
		42341	Fire and security alarm installation services
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted

LRG	LRG description	Classification unit number	Classification unit
324	Painting and decorating services	42440	Painting and decorating services
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator
		42210	Concreting services
		42342	Building installation services (not elsewhere classified)
		42410	Plastering and ceiling services
		42420	Carpentry services
		42430	Tiling and carpeting services
		42450	Glazing services
		42510	Landscape construction services
		42590	Construction services (not elsewhere classified)
		95250	Gardening and turf management services
328	Structural trade services	42220	Bricklaying services
		42230	Roofing services
		42240	Structural steel erection services
331	Commission-based wholesaling	47991	Wholesaling—commission-based or excluding storage and handling of goods
333	Grocery and produce wholesaling	45120	Cereal grain wholesaling
		47150	Fruit and vegetable wholesaling
		47190	Grocery wholesaling (not elsewhere classified)
47191	Grocery wholesaling—multiple product ranges		
341	Electrical, electronic, and specialty goods wholesaling	46120	Professional and scientific goods wholesaling
		46130	Computer and computer peripherals wholesaling
		46150	Electrical and electronic goods wholesaling (not elsewhere classified)
		46160	Telecommunication goods wholesaling
		47920	Jewellery and watch wholesaling
		47930	Toy and sporting goods wholesaling
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats, and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)

LRG	LRG description	Classification unit number	Classification unit
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
		51110	In-store retail support services
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motorcycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)
		53140	Motor vehicle parts retailing
		53210	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing
411	Food retailing	21640	Bakery product manufacturing (non-factory-based)
		51100	Supermarket and grocery stores
		51210	Fresh meat, fish, and poultry retailing
		51220	Fruit and vegetable retailing
		51230	Liquor retailing
		51290	Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing
		95220	Photographic film processing
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and new and used book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing

LRG	LRG description	Classification unit number	Classification unit
		52560	Personal accessories retailing (not elsewhere classified)
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low–medium-risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing
		52341	Computer and computer peripherals retailing
		52342	Electrical and electronic goods retailing (not elsewhere classified)
		52420	Toy and game retailing
		52590	Store-based retailing (not elsewhere classified)
		52595	Non-store retailing
		52597	Retail commission-based buying or selling (or both)
428	Store and non-store retailing	52230	Manchester and textile goods retailing (not elsewhere classified)
		52310	Furniture retailing
		52320	Floor-covering retailing
		52330	Hardware and building supplies retailing
		52520	Antique and used goods retailing
		52530	Garden supplies retailing
441	Hospitality services	57100	Accommodation
		57200	Pubs, taverns, and bars
		57400	Clubs (hospitality)
451	Catering and meal services	51250	Takeaway food services
		51270	Catering services (including on-hired hospitality staff)
		57300	Cafes and restaurants
461	Road passenger and rail transport	61210	Inter-urban and rural bus transport
		61220	Urban bus transport
		61230	Taxi and road transport (not elsewhere classified)
		62000	Rail freight transport
		62100	Rail passenger transport
463	Road freight transport	61100	Road freight transport
491	Air transport and support services	64010	Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115

LRG	LRG description	Classification unit number	Classification unit
		64040	Air operations under Civil Aviation Rules Part 133 or 135
		02130	Air operations under Civil Aviation Rules Part 137
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres in length and over 500 tonnes displacement)
		63020	Coastal or international water transport (vessels 45 metres in length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs, and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agents and freight-forwarding services (no handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)
541	Publishing	24211	Newspaper publishing
		24221	Magazine and other periodical publishing
		24230	Book publishing
		24231	Publishing (not elsewhere classified) (except software, music, and Internet)
		24232	Internet publishing and broadcasting
		24233	Directory and mailing-list publishing
		24234	Music publishing
		24235	Software publishing
581	Communications and information services	71200	Wired telecommunications network operation
		71210	Wireless telecommunications network operation (not elsewhere classified)
		71230	Telecommunications services (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		71240	Internet service providers and web-search portals
		78310	Data processing and web-hosting services
		78320	Electronic information storage services
		92110	Information services (not elsewhere classified)
621	Finance, insurance, and statistical services	73100	Central banking
		73210	Banking
		73220	Building society operation
		73230	Credit union operation
		73290	Depository financial intermediation (not elsewhere classified)
		73300	Non-depository financing
		73400	Financial asset investing
		74110	Life insurance
		74120	Superannuation funds
		74210	Health insurance
		74220	General insurance
		75110	Financial asset broking services
		75190	Auxiliary finance and investment services (not elsewhere classified)
		75200	Auxiliary insurance services
		78530	Market research and statistical services
641	Financial and rental services	77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
		77300	Non-financial assets leasing and investment (including franchisors)
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		91111	Post-production and digital visual effects services
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management services and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order, and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services
773	Inspection, investigation, and security services	21111	Meat and food inspection services
		78640	Investigation and security services
775	Corrective services	96320	Correctional and detention services
777	Fire and emergency services	96330	Fire protection and other emergency services (except Police and ambulance services)

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Specialist school education
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)
		86391	Health care services (not elsewhere classified)
861	Preschool education and child care	87222	Residential refuge operation
		84100	Preschool education
		87100	Childcare services
863	Medical and social support services	86131	Labour supply services (nursing, medical, and dental)
		87290	Social assistance services (not elsewhere classified)
865	Aged and residential care and ambulance services	86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)
		87211	Retirement village operation (with rest home or hospital facilities)
901	Entertainment broadcasting and distribution	87220	Residential care services (not elsewhere classified)
		91120	Motion picture and video distribution
		91210	Radio broadcasting
		91220	Free-to-air television broadcasting
		91230	Cable and other subscription programming
		92100	Libraries and archives

LRG	LRG description	Classification unit number	Classification unit
903	Entertainment and performing arts	91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)
		91130	Motion picture exhibition
		92410	Performing arts operation
		92420	Creative artists, musicians, writers, and performers
		92510	Music and other sound recording activities (not elsewhere classified)
		92520	Performing arts venue operation
		93220	Casino operation
911	Sporting and recreational activities (lower-risk group)	84500	Sports and physical recreation instruction
		93111	Horse and dog racing administration and track operation
		93120	Sports and physical recreation venues, grounds, and facilities operation
		93130	Health and fitness centres and gymnasias operation
		93171	Sport and physical recreation—community rugby league
		93184	Sport and physical recreation—softball or baseball
		93185	Sport and physical recreation—squash or badminton
		93186	Sport and physical recreation—swimming
		93187	Sport and physical recreation—tennis
		93188	Sport and physical recreation—waterskiing
		93190	Sport and physical recreation—community (not elsewhere classified)
		93192	Sport and physical recreation—boating or yachting
		93193	Sport and physical recreation—cycling
		93195	Sport and physical recreation—golf
913	Recreational facilities operation	92310	Zoological and botanic gardens operation
		92390	Nature reserve and conservation park operation
915	Sporting and recreational activities (medium-risk group)	93112	Dog racing activities
		93170	Sport and physical recreation—community rugby
		93182	Sport and physical recreation—snow skiing
917	Equine and sporting activities (medium–high-risk group)	93199	Sport and physical recreation—netball
		01520	Horse farming and horse agistment
		93113	Horse racing activities—harness racing

LRG	LRG description	Classification unit number	Classification unit
		93115	Horse racing activities—harness racing—drivers
		93174	Sport and physical recreation—community cricket
		93194	Sport and physical recreation—professional cricket
		93198	Sport and physical recreation—motor racing
		93410	Alpine and white-water recreation activities
919	Equine and sporting activities (high-risk group)	93110	Horse racing activities—thoroughbred and other (not elsewhere classified)
		93114	Horse racing activities—thoroughbred racing—jockeys
		93175	Sport and physical recreation—professional sport (not elsewhere classified)
		93180	Sport and physical recreation—professional rugby
		93181	Sport and physical recreation—professional rugby league
		93196	Sporting and recreational equine activities (not elsewhere classified)
		93197	Sport and physical recreation—motorcycling
921	Museums and gambling activities	92200	Museum operation
		93210	Lottery operation
		93290	Gambling activities (not elsewhere classified)
941	Repair and maintenance (low-risk group)	52620	Clothing and footwear repair
		52690	Repair and maintenance (not elsewhere classified)
		78330	Electronic (except domestic appliance) and precision equipment repair and maintenance
943	Repair and maintenance (medium-risk group)	28680	Machinery and equipment repair and maintenance (not elsewhere classified)
		52610	Domestic appliance repair and maintenance
		53220	Automotive electrical services
		53230	Automotive body, paint, and interior repair and maintenance
		53290	Automotive repair and maintenance (not elsewhere classified)
945	Facilities maintenance and management	78650	Pest control services (except agricultural and forestry)
		78660	Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	96100	Religious organisations and services
		96210	Business and professional association services
		96220	Labour association services
		96290	Interest group services (not elsewhere classified)
953	Personal and community activities	66110	Parking services

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<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
		95240	Funeral, crematorium, and cemetery services
		95260	Hairdressing and beauty services
		95270	Diet and weight-reduction centre operation
		95290	Personal services (not elsewhere classified)
		95300	Brothel-keeping, massage parlour, and prostitution services
		96291	Community-based, multi-functional activities (not elsewhere classified)
		97000	Private households employing staff
955	Laundries and dry cleaners	95210	Laundry and dry-cleaning services

## Schedule 4

### Levy risk groups for experience period tax year 1 April 2018 to 31 March 2019

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LRG	LRG description	Classification unit number	Classification unit
010	Fruit, vegetable, grain, plant, and crop growing	01110	Nursery production
		01111	Turf growing
		01120	Floriculture production
		01130	Vegetable growing
		01140	Grape growing
		01150	Apple and pear growing
		01160	Stone fruit growing
		01170	Kiwifruit growing
		01180	Olive growing
		01190	Fruit and tree nut growing (not elsewhere classified)
		01191	Citrus fruit growing
		01192	Berry fruit growing
		01210	Grain growing
		01690	Crop growing (not elsewhere classified)
		01692	Mushroom growing
02195	Horticultural contracting and labour supply services		
012	Poultry farming	01410	Poultry farming (meat)
		01420	Poultry farming (eggs)
014	Other livestock farming	01510	Pig farming
		01530	Deer farming
		01590	Livestock farming (not elsewhere classified)
		01593	Beekeeping
016	Beef and sheep farming	01220	Grain and sheep or grain and beef cattle farming
		01230	Sheep and beef cattle farming
		01240	Sheep farming
		01250	Beef cattle farming
018	Dairy cattle farming	01300	Dairy cattle farming
021	Agriculture and fishing services and aquaculture	02190	Agriculture and fishing support services (not elsewhere classified)
		03021	Forest product and moss gathering and processing
		04210	Offshore aquaculture
025	Ocean and coastal fishing	04220	Onshore aquaculture
		04110	Rock lobster and crab fishing or potting
		04120	Prawn fishing
		04130	Fish trawling, seining, and netting (including processing on board)

LRG	LRG description	Classification unit number	Classification unit
		04150	Line fishing (including processing on board)
		04190	Fishing (not elsewhere classified)
041	Forestry, hunting, and trapping	02200	Hunting and trapping
		03010	Forestry
		03020	Logging
		03030	Forestry support services (excluding tree cutting and felling)
051	Shearing	02120	Shearing services
081	Exploration and mining	11010	Coal mining
		13110	Iron ore mining
		13140	Gold ore mining
		13150	Mineral sand mining
		13170	Silver, lead, and zinc ore mining
		13190	Metal ore mining (not elsewhere classified)
		14110	Gravel and sand quarrying
		14190	Construction material mining (not elsewhere classified)
		14200	Mining and quarrying (not elsewhere classified)
		15110	Petroleum and natural gas exploration
		15130	Mineral exploration
		15200	Mining support services (not elsewhere classified)
110	Dairy, sugar, and confectionery manufacturing and packaging	21210	Milk and cream processing
		21220	Ice cream manufacturing
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)
		21710	Sugar manufacturing
		21720	Confectionery manufacturing
		78670	Packaging services
113	Bread and baking ingredients manufacturing	21520	Cereal, pasta, and baking-mix manufacturing
		21610	Bread manufacturing (factory-based)
114	Food and animal feeds manufacturing	21620	Cake and pastry manufacturing (factory-based)
		21630	Biscuit manufacturing (factory-based)
		21740	Prepared animal and bird feed manufacturing
		21790	Food product manufacturing (not elsewhere classified)
116	Fruit, vegetable, and oil processing	21300	Fruit and vegetable processing
		21400	Oil and fat manufacturing
117	Seafood, meat, and grain product manufacturing	21120	Poultry processing
		21130	Cured meat and smallgoods manufacturing
		21510	Grain mill product manufacturing
		21730	Seafood processing (other than on board vessels)
119	Meat processing	21110	Meat processing

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
121	Beverage, tobacco, and snack manufacturing	21795	Potato crisps and corn crisps manufacturing
		21810	Soft drink, cordial, and syrup manufacturing
		21820	Beer manufacturing
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)
		21840	Spirit manufacturing
		21900	Cigarette and tobacco product manufacturing
131	Textile and rubber product manufacturing	22210	Cut and sewn textile product manufacturing
		22290	Textile finishing and textile product manufacturing (not elsewhere classified)
		22390	Knitted product manufacturing
		22420	Clothing manufacturing
		22500	Footwear manufacturing
		22620	Leather and leather substitute goods manufacturing
		25510	Tyre manufacturing
		25590	Natural rubber product manufacturing
133	Textile and textile product manufacturing	22120	Synthetic textile manufacturing
		22140	Natural textile manufacturing
		22220	Textile floor-covering manufacturing
		22230	Rope, cordage, and twine manufacturing
135	Skin and hide processing	22110	Wool scouring
		22611	Leather tanning, fellmongery, and fur dressing
141	Wood products manufacturing and dealing	23210	Veneer and plywood manufacturing
		23230	Wooden structural fittings and components manufacturing
		23290	Wood product manufacturing (not elsewhere classified)
		29190	Prefabricated wooden building manufacturing
		45310	Timber wholesaling
		52592	Firewood, coal, and coke retailing
143	Timber processing	23110	Log sawmilling
		23120	Wood chipping
		23130	Timber resawing and dressing
151	Paper and paper product manufacturing	23310	Pulp, paper, and paperboard manufacturing
		23330	Corrugated paperboard and paperboard container manufacturing
		23340	Paper bag and sack manufacturing
		24110	Paper stationery manufacturing
153	Paper product and wood panel manufacturing	23220	Reconstituted wood product manufacturing
		23390	Converted paper product manufacturing (not elsewhere classified)
		23391	Sanitary paper product manufacturing
161	Printing and associated services	24120	Printing
		24130	Printing support services

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
171	Petroleum, gas, and inorganic chemical products	12000	Oil and gas extraction
		25100	Petroleum refining and petroleum fuel manufacturing
		25320	Industrial gas manufacturing
		25350	Basic inorganic chemical manufacturing
		65010	Pipeline transport
173	Petroleum and chemical products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)
		25310	Fertiliser manufacturing
		25330	Synthetic resin and synthetic rubber manufacturing
		25360	Basic polymer manufacturing (not elsewhere classified)
181	Organic chemicals and chemical products	25340	Basic organic chemical manufacturing
		25410	Explosives manufacturing
		25420	Paint and coatings manufacturing
		25490	Basic chemical product manufacturing (not elsewhere classified)
183	Pharmaceutical and chemical product manufacturing	25491	Adhesive manufacturing
		25430	Human pharmaceutical and medicinal product manufacturing
		25431	Veterinary pharmaceutical and medicinal product manufacturing
		25440	Pesticide manufacturing
		25450	Cleaning-compound manufacturing
191	Plastic products	25460	Cosmetic and toiletry preparation manufacturing
		25610	Rigid and semi-rigid polymer product manufacturing
		25630	Polymer film and sheet packaging material manufacturing
		25650	Polymer foam product manufacturing
201	Ceramic, glass, and non-metallic products	25661	Polymer product manufacturing (not elsewhere classified)
		26100	Glass and glass product manufacturing
		26210	Clay brick manufacturing
		26310	Cement and lime manufacturing
		26320	Plaster and gypsum product manufacturing
203	Mineral products	26350	Concrete product manufacturing
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)
		26290	Ceramic product manufacturing (not elsewhere classified)
		26330	Ready-mixed concrete manufacturing
211	Non-ferrous metals and products manufacturing	27210	Alumina production
		27220	Aluminium smelting

LRG	LRG description	Classification unit number	Classification unit
		27230	Copper, silver, lead, and zinc smelting and refining
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)
		27330	Non-ferrous metal casting and forging
		27630	Nut, bolt, screw, and rivet manufacturing
213	Iron and steel manufacturing	27110	Iron smelting and steel manufacturing
		27120	Iron and steel casting
		27121	Iron and steel forging
		27130	Steel pipe and tube manufacturing
220	Metal product manufacturing and trade training	27510	Metal container manufacturing (not elsewhere classified)
		27620	Spring and wire product manufacturing
		84330	Modern Apprenticeship Co-ordinators employing apprentices
222	Aluminium and metal products	27310	Aluminium rolling, drawing, and extruding
		27420	Architectural aluminium product manufacturing
		45220	Metal and mineral wholesaling
224	Sheet metal products	27430	Metal roof and guttering manufacturing (except aluminium)
		27590	Sheet metal product manufacturing (except metal structural and container products)
226	Metal products (medium-risk group)	27640	Surface coating and finishing
		27690	Fabricated metal product manufacturing (not elsewhere classified)
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing
		29110	Prefabricated metal building manufacturing
228	Structural metal industries	27410	Structural steel fabricating
		27490	Structural metal product manufacturing (not elsewhere classified)
231	Aviation, electronic, and electrical manufacturing	28130	Automotive electrical components manufacturing
		28240	Aircraft manufacturing and repair services
		28490	Electronic equipment manufacturing (not elsewhere classified)
		28510	Domestic appliance manufacturing (not elsewhere classified)
		28511	Whiteware appliance manufacturing
		28520	Electric cable and wire manufacturing
		28540	Electric lighting equipment manufacturing
		28590	Electrical equipment manufacturing (not elsewhere classified)

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
233	Automotive and transport manufacturing	28110	Motor vehicle manufacturing
		28190	Motor vehicle parts manufacturing (not elsewhere classified)
		28290	Transport equipment manufacturing (not elsewhere classified)
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)
241	Machinery and equipment manufacturing (lower–medium-risk group)	28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)
		28640	Machine tool and parts manufacturing
		28650	Lifting and material-handling equipment manufacturing
		28660	Pump and compressor manufacturing
		28670	Fixed space heating, cooling, and ventilation equipment manufacturing
		29220	Metal furniture manufacturing
243	Machinery and equipment manufacturing (medium-risk group)	28120	Motor vehicle body and trailer manufacturing
		28230	Railway rolling stock manufacturing and repair services
		28610	Agricultural machinery and equipment manufacturing
		28620	Mining and construction machinery manufacturing
		28690	Machinery and equipment manufacturing (not elsewhere classified)
		78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media
		28310	Photographic, optical, and ophthalmic equipment manufacturing
		28320	Medical and surgical equipment and prosthetics manufacturing
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)
		28410	Computer and electronic office equipment manufacturing
		28420	Communications equipment manufacturing
		29410	Jewellery and silverware manufacturing
253	Furniture and other manufacturing	29210	Wooden furniture and upholstered seat manufacturing
		29230	Mattress manufacturing
		29290	Furniture manufacturing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		29420	Toy, sporting, and recreational product manufacturing
		29490	Manufacturing (not elsewhere classified)
261	Electricity generation and supply	36102	On-selling electricity and electricity market operation
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)
		36110	Fossil fuel electricity generation
		36120	Hydroelectricity generation
		36130	Electricity generation (not elsewhere classified)
271	Non-electricity utilities and network infrastructure	36101	Electricity line-system operation
		36200	Gas supply
		37010	Water supply
		37020	Sewerage and drainage services
		41221	Utility and communications network construction and maintenance services
291	Waste services	96340	Waste treatment and disposal services
		96350	Solid waste collection services
		96370	Waste remediation and materials recovery services
		96380	Waste collection services (not elsewhere classified)
301	Other building construction	41120	Residential building construction (not elsewhere classified)
		41130	Non-residential building construction
303	House construction	41110	House construction
311	Road and bridge construction	41210	Road and bridge construction
313	Heavy and civil engineering construction	41220	Heavy and civil engineering construction (not elsewhere classified)
315	Land development services	41222	Land development and subdivision
		42100	Site preparation services
320	Agricultural, plumbing, and homeware goods wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)
		45391	Plumbing goods wholesaling
		47320	Furniture and floor-coverings wholesaling
		47390	Kitchenware and diningware wholesaling
321	Electrical services	42320	Electrical services (including telecommunication services within buildings)
322	Heating, ventilation, and alarm services	42330	Air conditioning and heating services
		42341	Fire and security alarm installation services
323	Plumbing and building completion services	42310	Plumbing services
		42592	Building completion services—all trades subcontracted
324	Painting and decorating services	42440	Painting and decorating services

LRG	LRG description	Classification unit number	Classification unit
326	Construction and building trade services	42101	Hire of construction machinery and cranes with operator
		42210	Concreting services
		42342	Building installation services (not elsewhere classified)
		42410	Plastering and ceiling services
		42420	Carpentry services
		42430	Tiling and carpeting services
		42450	Glazing services
		42510	Landscape construction services
		42590	Construction services (not elsewhere classified)
		95250	Gardening and turf management services
328	Structural trade services	42220	Bricklaying services
		42230	Roofing services
		42240	Structural steel erection services
331	Commission-based wholesaling	47991	Wholesaling—commission-based or excluding storage and handling of goods
333	Grocery and produce wholesaling	45120	Cereal grain wholesaling
		47150	Fruit and vegetable wholesaling
		47190	Grocery wholesaling (not elsewhere classified)
47191	Grocery wholesaling—multiple product ranges		
341	Electrical, electronic, and specialty goods wholesaling	46120	Professional and scientific goods wholesaling
		46130	Computer and computer peripherals wholesaling
		46150	Electrical and electronic goods wholesaling (not elsewhere classified)
		46160	Telecommunication goods wholesaling
		47920	Jewellery and watch wholesaling
		47930	Toy and sporting goods wholesaling
		46190	Food and other specialised industrial machinery and equipment wholesaling
343	Specialised machinery and equipment wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling
345	Hardware goods wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)
351	Vehicle and machinery wholesaling	46110	Agricultural and construction machinery wholesaling
		46220	Commercial vehicle wholesaling
361	Fish, meats, and dairy produce wholesaling	47110	Meat, poultry, and smallgoods wholesaling
		47130	Dairy produce wholesaling
		47140	Fish and seafood wholesaling
371	Wholesale trade (low-risk group)	45111	Wool wholesaling
		45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)
		45230	Industrial and agricultural chemical product wholesaling
		46210	Car wholesaling

LRG	LRG description	Classification unit number	Classification unit
		47170	Liquor and tobacco product wholesaling
		47210	Textile product wholesaling
		47220	Clothing and footwear wholesaling
		47940	Book and magazine wholesaling
		47950	Paper product wholesaling
		47960	Pharmaceutical and toiletry goods wholesaling
373	Other wholesaling and support services	47990	Wholesaling (not elsewhere classified)
		51110	In-store retail support services
391	Car retailing	53110	Car retailing (including associated vehicle servicing)
393	Motor trade wholesaling and retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)
		46230	Motor vehicle new-part wholesaling
		52450	Marine equipment retailing
		53120	Motorcycle retailing (including associated vehicle servicing)
		53130	Trailer and motor vehicle retailing (not elsewhere classified)
		53140	Motor vehicle parts retailing
		53210	Petroleum fuel retailing (including associated vehicle servicing)
395	Motor trade services	46240	Motor vehicle dismantling and used-part wholesaling
		53240	Tyre retailing
411	Food retailing	21640	Bakery product manufacturing (non-factory-based)
		51100	Supermarket and grocery stores
		51210	Fresh meat, fish, and poultry retailing
		51220	Fruit and vegetable retailing
		51230	Liquor retailing
		51290	Specialised food retailing (not elsewhere classified)
420	Pharmacies and associated retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing
		95220	Photographic film processing
422	Clothing and footwear retailing	52210	Clothing retailing
		52220	Footwear retailing
424	Retail trade (low-risk group)	52350	Entertainment media retailing
		52410	Sport and camping equipment retailing
		52430	Newspaper and new and used book retailing
		52460	Stationery goods retailing
		52540	Flower retailing
		52550	Watch and jewellery retailing
		52560	Personal accessories retailing (not elsewhere classified)

LRG	LRG description	Classification unit number	Classification unit
		52591	Craft and gift retailing (not elsewhere classified)
		71111	Retail postal services
		95110	Video and other electronic media rental and hiring
426	Retail trade (low–medium-risk group)	52100	Department stores
		52331	Houseware retailing
		52340	Electrical, electronic, and gas appliance retailing
		52341	Computer and computer peripherals retailing
		52342	Electrical and electronic goods retailing (not elsewhere classified)
		52420	Toy and game retailing
		52590	Store-based retailing (not elsewhere classified)
		52595	Non-store retailing
		52597	Retail commission-based buying or selling (or both)
428	Store and non-store retailing	52230	Manchester and textile goods retailing (not elsewhere classified)
		52310	Furniture retailing
		52320	Floor-covering retailing
		52330	Hardware and building supplies retailing
		52520	Antique and used goods retailing
		52530	Garden supplies retailing
441	Hospitality services	57100	Accommodation
		57200	Pubs, taverns, and bars
		57400	Clubs (hospitality)
451	Catering and meal services	51250	Takeaway food services
		51270	Catering services (including on-hired hospitality staff)
		57300	Cafes and restaurants
461	Road passenger and rail transport	61210	Inter-urban and rural bus transport
		61220	Urban bus transport
		61230	Taxi and road transport (not elsewhere classified)
		62000	Rail freight transport
		62100	Rail passenger transport
463	Road freight transport	61100	Road freight transport
491	Air transport and support services	64010	Air transport under Civil Aviation Rules Part 121, 125, or 129
		66300	Airport operations and air transport support services (not elsewhere classified)
493	Air operations (higher-risk group)	64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115
		64040	Air operations under Civil Aviation Rules Part 133 or 135

LRG	LRG description	Classification unit number	Classification unit
		02130	Air operations under Civil Aviation Rules Part 137
501	Water and scenic transport	63010	Coastal or international water transport (vessels over 45 metres in length and over 500 tonnes displacement)
		63020	Coastal or international water transport (vessels 45 metres in length and under, or 500 tonnes displacement and under)
		63030	Inland water transport (except passenger-only)
		63031	Water passenger transport (river, lake, or harbour)
		66230	Port and water transport terminal operations
		66290	Water transport support services (not elsewhere classified)
		66500	Scenic and sightseeing transport (excluding aviation)
511	Postal and courier services	71110	Postal services
		71120	Courier pick-up and delivery services
521	Travel, customs, and shipping agency services	66410	Travel agency and tour arrangement services
		66440	Customs and shipping agents and freight-forwarding services (no handling of goods)
523	Other transport and transport services	65090	Transport (not elsewhere classified)
		66190	Transport support services (not elsewhere classified)
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)
525	Stevedoring	66210	Stevedoring services
531	Warehousing and storage	67010	Grain storage services
		67090	Warehousing and storage services (not elsewhere classified)
541	Publishing	24211	Newspaper publishing
		24221	Magazine and other periodical publishing
		24230	Book publishing
		24231	Publishing (not elsewhere classified) (except software, music, and Internet)
		24232	Internet publishing and broadcasting
		24233	Directory and mailing-list publishing
		24234	Music publishing
		24235	Software publishing
581	Communications and information services	71200	Wired telecommunications network operation
		71210	Wireless telecommunications network operation (not elsewhere classified)
		71230	Telecommunications services (not elsewhere classified)
		71240	Internet service providers and web-search portals
		78310	Data processing and web-hosting services

LRG	LRG description	Classification unit number	Classification unit
		78320	Electronic information storage services
		92110	Information services (not elsewhere classified)
621	Finance, insurance, and statistical services	73100	Central banking
		73210	Banking
		73220	Building society operation
		73230	Credit union operation
		73290	Depository financial intermediation (not elsewhere classified)
		73300	Non-depository financing
		73400	Financial asset investing
		74110	Life insurance
		74120	Superannuation funds
		74210	Health insurance
		74220	General insurance
		75110	Financial asset broking services
		75190	Auxiliary finance and investment services (not elsewhere classified)
		75200	Auxiliary insurance services
		78530	Market research and statistical services
641	Financial and rental services	77301	Holder investor farms and livestock
		77410	Passenger car and minibus rental and hiring
		95190	Goods and equipment rental and hiring (not elsewhere classified)
661	Transport and machinery rental services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)
		77430	Heavy machinery and scaffolding rental and hiring
671	Real estate services	77200	Real estate services
		77300	Non-financial assets leasing and investment (including franchisors)
673	Property development and operation	77110	Residential property operators and developers (excluding construction)
		77120	Non-residential property operators and developers (excluding construction)
691	Advertising and photographic services	78510	Advertising services
		95230	Professional photographic services
693	Design and engineering services	78210	Architectural services
		78220	Surveying and mapping services
		78230	Engineering design and engineering consulting services
		78520	Specialised design services (not elsewhere classified)
		91111	Post-production and digital visual effects services
695	Scientific research services	78100	Scientific research services
697	Scientific and veterinary services	78290	Scientific testing and analysis services

LRG	LRG description	Classification unit number	Classification unit
		78291	Professional, scientific, and technical services (not elsewhere classified)
		86400	Veterinary services
701	Computer services	78340	Computer systems design and related services
720	Legal services	78410	Legal services
721	Accounting services	78420	Accounting services
723	Management and consulting services	78550	Management services and related consulting services
		78560	Corporate head office management services
724	Business support services	61231	Taxi and other vehicle scheduling operations
		78610	Employment placement and recruitment services (no on-hired staff)
		78620	Labour supply services (on-hired staff—office workers only)
		78630	Document preparation services
		78691	Credit reporting and debt collection services
		78692	Call centre operation
		84700	Educational support services
726	Administrative services	78540	Office administrative services
		78693	Administrative services (not elsewhere classified)
728	Labour supply services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)
751	Government administration	81110	Central government administration (not elsewhere classified)
		81300	Foreign government representation
753	Local government, public order, and regulatory services	81130	Local government administration (not elsewhere classified)
		96360	Public order and safety services (not elsewhere classified)
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)
755	Justice	81200	Justice
		87292	Parole or probationary services
761	Defence	82000	Defence
771	Police services	96310	Police services
773	Inspection, investigation, and security services	21111	Meat and food inspection services
		78640	Investigation and security services
775	Corrective services	96320	Correctional and detention services
777	Fire and emergency services	96330	Fire protection and other emergency services (except Police and ambulance services)
801	Primary and secondary education	84210	Primary education
		84220	Secondary education
		84230	Combined primary and secondary education
		84240	Specialist school education

<b>LRG</b>	<b>LRG description</b>	<b>Classification unit number</b>	<b>Classification unit</b>
811	Tertiary education	84310	Higher education (undergraduate and postgraduate courses)
		84320	Technical and vocational education and training
821	Community and arts education	84400	Adult, community, and other education (not elsewhere classified)
		84600	Arts education
841	Hospital and midwifery services	86110	Hospitals (except psychiatric hospitals)
		86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)
		86132	Midwifery services
851	Medical and optical services	86210	General practice medical services
		86220	Specialist medical services
		86320	Optometry and optical dispensing
853	Dental services	86230	Dental services
855	Health and community services	86310	Pathology and diagnostic imaging services
		86340	Community health centre operation
		86350	Physiotherapy services
		86360	Chiropractic and osteopathic services
		86390	Allied health services (not elsewhere classified)
		86391	Health care services (not elsewhere classified)
861	Preschool education and child care	87222	Residential refuge operation
		84100	Preschool education
863	Medical and social support services	87100	Childcare services
		86131	Labour supply services (nursing, medical, and dental)
865	Aged and residential care and ambulance services	87290	Social assistance services (not elsewhere classified)
		86130	Aged care residential services
		86330	Ambulance services
		87210	Retirement village operation (without rest home or hospital facilities)
		87211	Retirement village operation (with rest home or hospital facilities)
901	Entertainment broadcasting and distribution	87220	Residential care services (not elsewhere classified)
		91120	Motion picture and video distribution
		91210	Radio broadcasting
		91220	Free-to-air television broadcasting
		91230	Cable and other subscription programming
903	Entertainment and performing arts	92100	Libraries and archives
		91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)
		91130	Motion picture exhibition

LRG	LRG description	Classification unit number	Classification unit
		92410	Performing arts operation
		92420	Creative artists, musicians, writers, and performers
		92510	Music and other sound recording activities (not elsewhere classified)
		92520	Performing arts venue operation
		93220	Casino operation
911	Sporting and recreational activities (lower-risk group)	84500	Sports and physical recreation instruction
		93111	Horse and dog racing administration and track operation
		93120	Sports and physical recreation venues, grounds, and facilities operation
		93130	Health and fitness centres and gymnasias operation
		93171	Sport and physical recreation—community rugby league
		93184	Sport and physical recreation—softball or baseball
		93185	Sport and physical recreation—squash or badminton
		93186	Sport and physical recreation—swimming
		93187	Sport and physical recreation—tennis
		93188	Sport and physical recreation—waterskiing
		93190	Sport and physical recreation—community (not elsewhere classified)
		93192	Sport and physical recreation—boating or yachting
		93193	Sport and physical recreation—cycling
		93195	Sport and physical recreation—golf
		93300	Amusement parks and centres operation
		93400	Amusement and other recreation activities (not elsewhere classified)
913	Recreational facilities operation	92310	Zoological and botanic gardens operation
		92390	Nature reserve and conservation park operation
915	Sporting and recreational activities (medium-risk group)	93112	Dog racing activities
		93170	Sport and physical recreation—community rugby
		93182	Sport and physical recreation—snow skiing
		93199	Sport and physical recreation—netball
917	Equine and sporting activities (medium–high-risk group)	01520	Horse farming and horse agistment
		93113	Horse racing activities—harness racing
		93115	Horse racing activities—harness racing—drivers
		93174	Sport and physical recreation—community cricket

LRG	LRG description	Classification unit number	Classification unit
		93194	Sport and physical recreation—professional cricket
		93198	Sport and physical recreation—motor racing
		93410	Alpine and white-water recreation activities
919	Equine and sporting activities (high-risk group)	93110	Horse racing activities—thoroughbred and other (not elsewhere classified)
		93114	Horse racing activities—thoroughbred racing—jockeys
		93175	Sport and physical recreation—professional sport (not elsewhere classified)
		93180	Sport and physical recreation—professional rugby
		93181	Sport and physical recreation—professional rugby league
		93196	Sporting and recreational equine activities (not elsewhere classified)
		93197	Sport and physical recreation—motorcycling
921	Museums and gambling activities	92200	Museum operation
		93210	Lottery operation
		93290	Gambling activities (not elsewhere classified)
941	Repair and maintenance (low-risk group)	52620	Clothing and footwear repair
		52690	Repair and maintenance (not elsewhere classified)
		78330	Electronic (except domestic appliance) and precision equipment repair and maintenance
943	Repair and maintenance (medium-risk group)	28680	Machinery and equipment repair and maintenance (not elsewhere classified)
		52610	Domestic appliance repair and maintenance
		53220	Automotive electrical services
		53230	Automotive body, paint, and interior repair and maintenance
		53290	Automotive repair and maintenance (not elsewhere classified)
945	Facilities maintenance and management	78650	Pest control services (except agricultural and forestry)
		78660	Cleaning services and facilities management (not elsewhere classified)
951	Business and community organisations	96100	Religious organisations and services
		96210	Business and professional association services
		96220	Labour association services
		96290	Interest group services (not elsewhere classified)
953	Personal and community activities	66110	Parking services
		95240	Funeral, crematorium, and cemetery services
		95260	Hairdressing and beauty services
		95270	Diet and weight-reduction centre operation
		95290	Personal services (not elsewhere classified)

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

Michael Webster,  
Clerk of the Executive Council.

## Explanatory note

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

These regulations, which come into force on 1 April 2022, revoke and replace the Accident Compensation (Experience Rating) Regulations 2019 (the **2019 regulations**). Experience rating is a system of adjusting the amount of Work Account levies payable by a business in an industry, based on the business's claims history. Businesses are allocated a classification unit (a CU) alongside other businesses that carry out similar activities. Each CU is grouped into a levy risk group based on the injury risk profile of the businesses within the group. The Work Account levy payable by a business is adjusted through a loading or discount based on how the business's claims history compares with that of other businesses in the same levy risk group. The CUs and levy risk groups applicable to each of the years that form an experience period are set out in *Schedules 2 to 4*.

These regulations relate to levies payable for the 2022/23 levy year, the 2023/24 levy year, and the 2024/25 levy year. They are based on 3-year experience periods specified in the definition of experience period in *regulation 6*. The main changes that are introduced by these regulations, as compared to the 2019 regulations, are summarised below.

From the 2022/23 levy year forward, the maximum loading that may be applied to a work account levy is increased from 75% to 100% (*regulations 14 to 16 and 20*).

For the 2022/23 levy year, there is no change to how the risk management component of the experience modifier is calculated. However from the 2023/24 levy year, the way in which discounts or loadings are calculated is adjusted to take into account the impact of a fatality (*regulation 21*).

Some changes to classification units and levy risk groups have also been made to reflect the evolving nature of New Zealand's business activities, including definitional changes to the classification of—

- retail and wholesale trade:

- professional and community cricket:
- prime contractors.

### **Regulatory impact statement**

The Ministry of Business, Innovation, and Employment produced a regulatory impact statement on 18 November 2021 to help inform the decisions taken by the Government relating to the contents of this instrument.

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

- <https://www.mbie.govt.nz/dmsdocument/18552-regulatory-impact-statement-experience-rating-increase-loading-and-add-fatality-modifier-proactiverelease-pdf>
- <https://treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2019.  
Date of notification in *Gazette*: 24 February 2022.

## Notes

### **1** *General*

This is a consolidation of the Accident Compensation (Experience Rating) Regulations 2022 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

### **2** *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

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

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

### **4** *Amendments incorporated in this consolidation*

Accident Compensation (Experience Rating) Regulations 2025 (SL 2025/19): regulation 29(1)