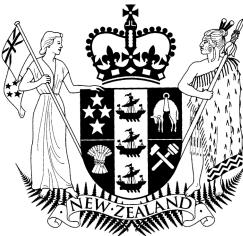


**Reprint
as at 1 April 2011**



**Accident Compensation (Work
Account Levies) Regulations 2010**

(SR 2010/74)

Accident Compensation (Work Account Levies) Regulations 2010: revoked, on 1 April 2011, by regulation 55(1) of the Accident Compensation (Work Account Levies) Regulations 2011 (SR 2011/21).

Anand Satyanand, Governor-General

Order in Council

At Wellington this 29th day of March 2010

Present:

His Excellency the Governor-General in Council

Pursuant to sections 167(4) and (5), 244, 329, and 333 of the Accident Compensation Act 2001, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council

Note

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

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

These regulations are administered by the Department of Labour.

and on the recommendation of the Minister for ACC, makes the following regulations.

Contents

		Page
1	Title	4
2	Commencement	5
Part 1		
Preliminary		
3	Interpretation	5
4	Schedules classify industries	6
5	Period to which levy relates	7
6	Maximum earnings on which levy payable	7
7	Minimum levy to be paid by self-employed person earning less than stated amount or without earnings history	7
Part 2		
Work Account levy		
<i>Current portion</i>		
8	Calculation of current portion of Work Account levy payable by employers and private domestic workers	8
9	Calculation of current portion of Work Account levy payable by self-employed persons	9
10	Current portion of Work Account levy subject to adjustments	9
<i>Residual portion</i>		
11	Calculation of residual portion of Work Account levy	9
12	Payment of residual portion of Work Account levy	10
13	Self-employed person who works more than 30 hours per week and earns less than specified amount must pay residual portion of Work Account levy	10
Part 3		
Persons purchasing compensation		
14	Application of this Part	11
15	Corporation to determine compensation levy	11
16	Base compensation levy	11
17	Non-abatement part	12
18	Self-employed person must pay either compensation levy or current portion of Work Account levy	12

Part 4

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

	Subpart 1—General provisions relating to downward adjustments to Work Account levy or compensation levy	
19	Limits on entitlement to downward adjustments	13
20	Auditors	13
21	Decisions made under this Part	13
	Subpart 2—Downward adjustments for all employers or self-employed persons	
22	Downward adjustments	14
23	Basis of downward adjustments	14
24	Employer or self-employed person may apply for audit	15
25	Determination of applications for audit	15
26	Restriction on further application for audit for downward adjustment	16
27	Application of downward adjustments	16
28	Administration of downward adjustments	17
29	Corporation may require further downward audit in certain circumstances	17
	Subpart 3—Downward adjustments for certain employers or self-employed persons	
30	Interpretation	18
31	Application of this subpart	19
32	Downward adjustments	20
33	Basis of downward adjustments	20
34	Employer or self-employed person may apply for downward adjustment	21
35	Determination of applications for downward adjustment	21
36	Audits	21
37	Application of downward adjustments	22
38	Person for whom downward adjustment made must submit annual declaration	22
39	Consequences of failure to submit annual declaration	23
40	Consequences if annual declaration discloses this subpart no longer applies or self-assessment no longer current	24
41	Corporation may require further downward audit in certain circumstances	25
42	Restriction on further application for downward adjustment	27

43	Administration of downward adjustments	27
Part 5		
Upward adjustments to Work Account levy based on employers' safety management practices		
44	Auditors	28
45	Upward adjustments	28
46	Basis of upward adjustments	29
47	Further audits after upward adjustment	29
48	Application of upward adjustment to levy	29
49	Administration of upward adjustments	30
Part 6		
Miscellaneous		
50	Collection of current portion of Work Account levy	30
51	Interest rate on Work Account levy overpaid	31
52	Levy exclusive of GST	31
53	Amounts of levy exempt from payment	31
54	Continuation of adjustments	31
55	Revocations and savings	32
Schedule 1		
Classifications and Work Account levy rates (current portion only)		33
Schedule 2		
Classifications and Work Account levy rates (residual portion only)		53
Schedule 3		
Classifications and levy rates for purchase of agreed level of weekly compensation		74
Schedule 4		
Classifications in respect of which downward adjustments to Work Account levy rates (current portion only) or compensation levy may be made		100

Regulations

1 Title

These regulations are the Accident Compensation (Work Account Levies) Regulations 2010.

2 Commencement

These regulations come into force on 1 April 2010.

Part 1 Preliminary

3 Interpretation

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

Act means the Accident Compensation Act 2001

applicant means an applicant for a downward adjustment under Part 4

approved auditor means a person approved by the chief executive under regulation 20(1) or 44(1) to conduct an audit for the purposes of Part 4 or 5, as the case may be

chief executive means the chief executive of the Corporation

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

compensation levy means the levy payable by self-employed persons and shareholder-employees to purchase and maintain weekly compensation under section 208 of the Act, calculated by the Corporation under regulation 15

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

current portion, in relation to the Work Account levy, means the portion of that levy that is necessary to provide for the purposes referred to in section 167(4)(a) of the Act

downward adjustment means a downward adjustment to—

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

downward audit, in relation to an employer or self-employed person, means an audit of the employer's or self-employed person's safety management practices conducted on the basis described in regulation 23 or 33

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

residual portion, in relation to the Work Account levy, means the portion of that levy that is necessary to provide for the purposes referred to in section 167(4)(b) of the Act

tax year has the same meaning as in section YA1 of the Income Tax Act 2007 for the purposes of furnishing a return of income under the Tax Administration Act 1994

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

upward audit, in relation to an employer, means an audit of the employer's safety management practices conducted on the basis described in regulation 46

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

Work Account levy means the levy payable by—

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

(2) A reference to the Work Account levy in Parts 4 and 5 is a reference to the current portion only of the Work Account levy.

(3) A reference to the Work Account levy in the rest of these regulations is a reference to all or any of the following, as the context requires:

- (a) the current portion of the Work Account levy;
- (b) the residual portion of the Work Account levy;
- (c) both the current and residual portions of the Work Account levy.

4 Schedules classify industries

(1) Schedules 1 to 4—

- (a) list industries or risk classes (**classification units**); and
- (b) assign a classification unit number to each item listed; and
- (c) specify, as the case may be,—
 - (i) the rate of the current or residual portion of the Work Account levy for each classification unit; or

- (ii) the compensation levy for each classification unit; or
- (iii) the classifications in respect of which downward adjustments to the Work Account levy (current portion only) or compensation levy rates may be made.

(2) Rates of levy are expressed as dollars per \$100 of earnings or, as the case may be, per \$100 of agreed level of weekly compensation.

5 Period to which levy relates

(1) The following periods are prescribed for the purposes of these regulations:

- (a) the tax year commencing on 1 April 2010 and ending with the close of 31 March 2011; and
- (b) any tax year commencing on or after 1 April 2011.

(2) The Work Account levy and the compensation levy relate to the periods prescribed by subclause (1).

6 Maximum earnings on which levy payable

(1) The maximum amount of earnings on which the Work Account levy is payable by an employer in respect of any 1 employee, or by a private domestic worker, in a tax year is,—

- (a) in the case of the current portion of the Work Account levy, \$110,018; or
- (b) in the case of the residual portion of the Work Account levy, \$106,473.

(2) The maximum amount of self-employed earnings in the 2009/10 tax year or, if regulation 5(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 5(1)(b), on which a Work Account levy or compensation levy is payable by a self-employed person is \$106,473.

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

(1) This regulation applies to a self-employed person who, in the 2009/10 tax year or, if regulation 5(1)(b) applies, in the tax

year immediately preceding the period that applies under regulation 5(1)(b),—

- (a) works for an average of more than 30 hours a week, whether or not as an employee; and
- (b) either—
 - (i) earns less than \$26,000; or
 - (ii) cannot specify an amount of earnings as a self-employed person, because he or she did not have earnings as a self-employed person in that tax year.

(2) The current portion of the Work Account levy payable by the person must be calculated using the formula set out in regulation 9.

Part 2 **Work Account levy**

Current portion

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

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

$$\frac{c}{100} \times d$$

where—

c is,—

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

d is the rate for the current portion of the Work Account levy in Schedule 1 that applies to the classification unit

in which the employer or private domestic worker is classified.

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

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

$$\frac{c}{100} \times d$$

where—

c is,—

- (a) the amount of earnings derived by the self-employed person in the 2009/10 tax year or, if regulation 5(1)(b) applies, in the tax year immediately preceding the period that applies under regulation 5(1)(b); or
- (b) if regulation 7 applies, the amount stated in regulation 7(1)(b)(i)

d is the appropriate rate specified in Schedule 1 that applies to the classification unit in which the self-employed person is classified.

**10 Current portion of Work Account levy subject to
adjustments**

The current portion of the Work Account levy payable by—

- (a) an employer or a self-employed person is subject to any downward adjustments under Part 4; and
- (b) an employer is subject to any upward adjustments under Part 5.

Residual portion

11 Calculation of residual portion of Work Account levy

For the purposes of determining the residual portion of the Work Account levy payable under regulation 12, the rate of levy payable for each \$100 of earnings is the rate specified in Schedule 2 opposite the classification unit in which the em-

ployer, private domestic worker, or self-employed person has been classified.

12 Payment of residual portion of Work Account levy

(1) Every employer and private domestic worker must pay to the Corporation the residual portion of the Work Account levy in respect of earnings paid to each employee during—

- (a) the 2009/10 tax year, in respect of levies payable for the period referred to in regulation 5(1)(a); or
- (b) if regulation 5(1)(b) applies, the tax year immediately preceding the period that applies under regulation 5(1)(b).

(2) Every self-employed person must pay to the Corporation the residual portion of the Work Account levy in respect of earnings received by the person during—

- (a) the 2009/10 tax year, in respect of levies payable for the period referred to in regulation 5(1)(a); or
- (b) if regulation 5(1)(b) applies, the tax year immediately preceding the period that applies under regulation 5(1)(b).

13 Self-employed person who works more than 30 hours per week and earns less than specified amount must pay residual portion of Work Account levy

(1) This regulation applies to a self-employed person who, in a tax year,—

- (a) works for an average of more than 30 hours per week as a self-employed person, whether or not as an employee; and
- (b) earns less than \$26,000.

(2) The person must pay the residual portion of the Work Account levy calculated using the following formula:

$$\frac{(\$26,000 - a) \times b}{100}$$

where—

a is the earnings received by the person, as an employee, during the year

b is the rate for the residual portion of the Work Account levy (calculated for each \$100 of earnings) for the classification unit in which the self-employed person has been classified.

Part 3

Persons purchasing compensation

14 Application of this Part

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

15 Corporation to determine compensation levy

(1) The compensation levy payable by a person to whom this Part applies must be paid at the levy rate stated in Schedule 3 for the classification unit in which the person is classified.

(2) The Corporation must calculate the compensation levy payable by the person using the following formula:

$$g + h$$

where—

g is the amount of base compensation levy calculated according to regulation 16

h is either—

(a) the amount of the non-abatement part of the compensation levy calculated under regulation 17, if that regulation applies; or

(b) 0, if regulation 17 does not apply.

(3) The compensation levy payable by a person under subclause (1) is subject to any adjustments under Part 4.

16 Base compensation levy

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

$$\frac{j \times k}{100}$$

where—

- j is the agreed level of compensation purchased by the person under section 208 of the Act, adjusted to an annual equivalent figure
- k is the appropriate levy rate stated in Schedule 3.

17 Non-abatement part

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

$$\frac{j \times p}{100}$$

where—

- j is the same amount as item j in the formula set out in regulation 16
- p is the appropriate non-abatement part rate stated in Schedule 3.

18 Self-employed person must pay either compensation levy or current portion of Work Account levy

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

Part 4

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

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

19 Limits on entitlement to downward adjustments

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

20 Auditors

- (1) Audits for the purposes of this Part (other than audits for the purposes of regulation 24(2)) must be conducted by an auditor approved by the chief executive for the purpose.
- (2) The chief executive must not approve a person to conduct audits of employers' or self-employed persons' safety management practices for the purposes of these regulations unless satisfied that the person has the qualifications and experience to undertake the audits.

21 Decisions made under this Part

The following decisions are decisions of the Corporation:

- (a) a decision about whether to make a downward adjustment;
- (b) a decision about which of the downward adjustments in regulation 22(2) applies;
- (c) a decision to discontinue or reduce a downward adjustment made after a further downward audit under regulation 29;
- (d) a decision about whether subpart 2 or 3 of this Part applies to an employer;

(e) a decision about whether to cancel or discontinue a downward adjustment under regulation 39, 40, or 41.

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

22 Downward adjustments

(1) The Corporation may make, under this subpart, a downward adjustment if a downward audit discloses that the employer's or self-employed person's safety management practices meet the standard required by the downward audit tool approved by the Minister for the purposes of this subpart.

(2) The downward adjustment must be—

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

23 Basis of downward adjustments

(1) A downward adjustment under this subpart is based on an audit of the employer's or self-employed person's safety management practices conducted in accordance with the relevant downward audit tool.

(2) An auditor conducting a downward audit may, but is not obliged to, allow the employer or self-employed person up to 30 days to improve safety management practices, or aspects of them, before finalising the auditor's report.

(3) The 30-day period begins when the auditor notifies the employer or self-employed person of the safety management practices, or aspects of them, that could be improved.

24 Employer or self-employed person may apply for audit

(1) An employer or self-employed person may apply to the Corporation for a downward audit under regulation 23(1) to see—

- (a) whether the employer or self-employed person qualifies for a downward adjustment under this subpart; and
- (b) if so, which of the downward adjustments in regulation 22(2) applies.

(2) Every application under subclause (1) must be accompanied by a written notice, given by the applicant or (in the case of an employer that is a body corporate) an officer or employee of the applicant, containing—

- (a) a statement that the applicant has conducted the applicant's own audit of the applicant's safety management practices, based on the downward audit tool; and
- (b) a declaration that, in the light of the results of the applicant's own audit, the applicant (or officer or employee) believes that a downward audit by an approved auditor would meet the standard required by the downward audit tool.

25 Determination of applications for audit

(1) The chief executive must decide which of the applicants who have made applications under regulation 24(1) will be audited.

(2) In deciding, the chief executive may consider the declaration referred to in regulation 24(2)(b).

(3) The chief executive must deal with applications in the order in which they are received.

(4) Within 10 working days after receiving an application under regulation 24(1), the Corporation must—

- (a) decide whether or not to accept it; and
- (b) give written notice to the applicant concerned of the Corporation's decision and the reasons for it.

(5) For the purposes of this regulation, an application is to be treated as not having been received until the date on which the Corporation has received all the information it reasonably requires to enable it to consider the application.

26 Restriction on further application for audit for downward adjustment

If a downward audit has previously been conducted on an application made by an applicant under regulation 24(1), the applicant concerned may not apply for another downward audit under that regulation for at least 12 months after being notified—

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

27 Application of downward adjustments

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment (or that adjustment as modified by any reductions under regulation 29(3)) must be applied to the Work Account levy or the compensation levy payable by the employer or self-employed person during the period—
 - (a) commencing on the first day of the month after the month in which the employer or self-employed person was notified of the decision; and
 - (b) ending on the earlier of—
 - (i) the day 24 months later; or
 - (ii) the discontinuation of the adjustment under regulation 29(3).
- (2) If a downward adjustment under this subpart will cease to apply to an employer's or self-employed person's Work Account levy or compensation levy on the expiration of a 24-month period, the Corporation must notify the employer or self-employed person of the date when the period will end.
- (3) The Corporation must comply with subclause (2)—
 - (a) not earlier than 3 months before the end of the period; and
 - (b) not later than 2 months before the end of the period.

28 Administration of downward adjustments

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

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

29 Corporation may require further downward audit in certain circumstances

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

- (b) there has been a cluster of injuries at the self-employed person's workplace; or
- (c) the Corporation has received complaints about safety standards at the self-employed person's workplace; or
- (d) the ownership or control of the self-employed person's business has changed.

(3) After the further downward audit, the Corporation may discontinue or reduce the employer's or self-employed person's adjustment.

(4) Promptly after deciding to discontinue or reduce the adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.

(5) A discontinuation or reduction of the adjustment takes effect on the first day of the month after the month in which the Corporation notifies the employer or self-employed person of its decision to discontinue or reduce the adjustment.

(6) The Corporation may adjust the amount of monthly instalments of the Work Account levy or compensation levy payable by the employer or self-employed person on and after the day on which the discontinuation or reduction of the adjustment takes effect.

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

30 Interpretation

In this subpart, unless the context otherwise requires,—

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

health and safety procedures includes—

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

prescribed downward adjustment period has the meaning given to it by regulation 37(3)

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

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

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

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

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

31 Application of this subpart

(1) This subpart applies to—

- (a) a person who is an employer, if either of the following applies:
 - (i) the total liable earnings of the employer’s employees are equal to or less than \$495,000 in the current tax year; or
 - (ii) the employer employs 10 or fewer full-time-equivalent employees; or
- (b) a person who is a self-employed person, if either of the following applies:
 - (i) the person derived earnings, as a self-employed person, that are equal to or less than \$495,000 in the previous tax year; or

(ii) the person employs 10 or fewer full-time-equivalent employees.

(2) This subpart applies only if—

- (a) the employer or self-employed person is classified in 1 of the classification units specified in Schedule 4; and
- (b) the Corporation is satisfied that the employer (or the employer's responsible employee) or the self-employed person has a relevant industry health and safety management background; and
- (c) the employer or self-employed person allows a downward audit (which may include an on-site audit) to be conducted of the employer's or self-employed person's safety management practices.

32 Downward adjustments

(1) The Corporation may make, under this subpart, a downward adjustment if it is satisfied that—

- (a) this subpart applies to the employer or self-employed person; and
- (b) the employer's or self-employed person's safety management practices meet the standard required by the downward audit tool that applies to the classification unit in which the employer or self-employed person is classified.

(2) The downward adjustment must be 10%.

33 Basis of downward adjustments

(1) A downward adjustment under this subpart is based on an audit of the employer's or self-employed person's safety management practices conducted in accordance with the relevant downward audit tool.

(2) An auditor conducting a downward audit may, but is not obliged to, allow the employer or self-employed person up to 30 days to improve safety management practices, or aspects of them, before finalising the auditor's report.

(3) The 30-day period begins when the auditor notifies the employer or self-employed person of the safety management practices, or aspects of them, that could be improved.

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

(1) An employer or self-employed person may apply to the Corporation for a downward adjustment under this subpart.

(2) Every application under subclause (1) must include—

- (a) a declaration by the applicant (or, in the case of an employer, the employer's responsible employee) that this subpart applies to the applicant; and
- (b) satisfactory evidence that the applicant (or, in the case of an employer, the employer's responsible employee) has a relevant industry health and safety management background; and
- (c) an assessment by the applicant (or, in the case of an employer, the employer's responsible employee) of the applicant's safety management practices, based on the relevant downward audit tool; and
- (d) a declaration that the applicant (or, in the case of an employer, the employer's responsible employee) believes that the applicant's safety management practices meet the standard required by the relevant downward audit tool.

35 Determination of applications for downward adjustment

(1) The Corporation must deal with applications for downward adjustments under this subpart in the order in which they are received.

(2) After receiving an application, the Corporation must—

- (a) decide whether this subpart applies to the applicant; and
- (b) decide whether to make the downward adjustment.

(3) The Corporation—

- (a) may consider the declarations referred to in regulation 34(2) in making any decision under subclause (2); and
- (b) must give the applicant written notice of that decision and the reasons for it.

36 Audits

(1) An approved auditor may conduct a downward audit under this subpart by either or both of the following means:

- (a) assessing the documentation included in the applicant's application for a downward adjustment (whether the assessment is based on the documents or is conducted by means of an interview with the applicant or, in the case of an employer, the employer's responsible employee):
- (b) conducting an on-site audit of the applicant's safety management practices.

(2) To avoid doubt, subclause (1) does not require an approved auditor to conduct an on-site audit before determining whether the applicant's safety management practices meet the standard required by a downward audit tool.

37 Application of downward adjustments

- (1) If the Corporation decides to make a downward adjustment under this subpart, the appropriate adjustment must be applied to the Work Account levy or compensation levy payable by the employer or self-employed person during the prescribed downward adjustment period.
- (2) Subclause (1) is subject to regulations 39, 40, and 41.
- (3) **Prescribed downward adjustment period** means the period comprising—
 - (a) the tax year in which the applicant's application for the downward adjustment under this subpart was received (that is, the period commencing on 1 April and ending on 31 March in that tax year); and
 - (b) the next 2 tax years.

38 Person for whom downward adjustment made must submit annual declaration

- (1) The Corporation must send to every employer or self-employed person for whom the Corporation has made a downward adjustment under this subpart a written notice that the employer or self-employed person is required to submit a declaration under subclause (3).
- (2) The written notice must be sent to the employer or self-employed person each year of the prescribed downward adjustment period, before each anniversary of the date of the person's application for the downward adjustment.

- (3) The employer or self-employed person must, within 6 months of the date of the written notice, submit to the Corporation a declaration that, at the time the declaration is made,—
 - (a) this subpart continues to apply to the employer or self-employed person on the basis that the employer or self-employed person continues to meet the requirements in regulation 31; and
 - (b) the assessment that was included, in accordance with regulation 34(2)(c), in the employer's or self-employed person's application for the downward adjustment continues to reflect the person's safety management practices.
- (4) To avoid doubt, the requirement in subclause (3) applies only during the prescribed downward adjustment period.

39 Consequences of failure to submit annual declaration

- (1) If an employer or a self-employed person for whom the Corporation has made a downward adjustment under this subpart fails to submit a declaration required by regulation 38(3) within the time required by that subclause, the Corporation—
 - (a) may cancel the downward adjustment for the tax year in which the declaration was due; and
 - (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was due.
- (2) If the downward adjustment is cancelled for a tax year under subclause (1)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (3) If the Corporation cancels the downward adjustment under subclause (1)(a) after the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.
- (4) If the Corporation cancels the downward adjustment under subclause (1)(a) or discontinues the downward adjustment under subclause (1)(b) before the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may

adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.

(5) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.

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

(1) This regulation applies if a declaration submitted by an employer or self-employed person under regulation 38(3) discloses that—

- (a) this subpart no longer applies to the employer or self-employed person on the basis that the employer or self-employed person no longer meets the requirements in regulation 31; or
- (b) the assessment that was included, in accordance with regulation 34(2)(c), in the employer's or self-employed person's application for the downward adjustment no longer reflects the employer's or self-employed person's safety management practices.

(2) The Corporation—

- (a) may cancel the downward adjustment for the tax year in which the declaration was made; and
- (b) must discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the declaration was made.

(3) If the downward adjustment is cancelled for a tax year under subclause (2)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).

(4) If the Corporation cancels the downward adjustment under subclause (2)(a) after the employer or self-employed person has paid the downward-adjusted Work Account levy or compensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.

(5) If the Corporation cancels the downward adjustment under subclause (2)(a) or discontinues the downward adjustment

under subclause (2)(b) before the employer or self-employed person has paid the downward adjusted Work Account levy or compensation levy for that tax year, the Corporation may adjust the amount of any instalments of the Work Account levy or compensation levy payable by the employer or self-employed person for that tax year.

- (6) Promptly after deciding to cancel or discontinue the downward adjustment, the Corporation must give written notice of its decision to the employer or self-employed person.
- (7) If subclause (1)(a) applies, the employer or self-employed person may not make a new application for a downward adjustment until this subpart applies to the employer or self-employed person.
- (8) If subclause (1)(b) applies, the employer or self-employed person may make a new application for a downward adjustment (in which case the provisions of this subpart must be complied with again).
- (9) Subclause (8) is subject to regulation 42(2).

41 Corporation may require further downward audit in certain circumstances

- (1) The Corporation may require an employer to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the employer's Work Account levy took effect,—
 - (a) there has been a fatal or serious injury at the employer's workplace; or
 - (b) there has been a cluster of injuries at the employer's workplace; or
 - (c) the Corporation has received complaints about safety standards at the employer's workplace; or
 - (d) the Corporation believes, on reasonable grounds, that—
 - (i) this subpart does not apply to the employer; or
 - (ii) the assessment that was included, in accordance with regulation 34(2)(c), in the employer's application for the downward adjustment does not reflect the employer's safety management practices; or

- (e) the ownership or control of the employer's business has changed.
- (2) The Corporation may require a self-employed person to undergo a further downward audit, at a time specified by the Corporation, if, since a downward adjustment under this subpart to the self-employed person's Work Account levy or compensation levy took effect,—
 - (a) there has been a fatal or serious injury at the self-employed person's workplace; or
 - (b) there has been a cluster of injuries at the self-employed person's workplace; or
 - (c) the Corporation has received complaints about safety standards at the self-employed person's workplace; or
 - (d) the Corporation believes, on reasonable grounds, that—
 - (i) this subpart does not apply to the self-employed person; or
 - (ii) the assessment that was included, in accordance with regulation 34(2)(c), in the self-employed person's application for the downward adjustment does not reflect the self-employed person's safety management practices; or
 - (e) the ownership or control of the self-employed person's business has changed.
- (3) If the employer's or self-employed person's safety management practices fail to meet the standard required in the further downward audit, the Corporation may—
 - (a) cancel the downward adjustment for the tax year in which the further downward audit was conducted; and
 - (b) discontinue the downward adjustment for the remainder of the prescribed downward adjustment period after the tax year in which the further downward audit was conducted.
- (4) If the downward adjustment is cancelled for a tax year under subclause (3)(a), the downward adjustment ceases to apply for the entire tax year (that is, the period commencing on 1 April and ending on 31 March in that tax year).
- (5) If the Corporation cancels the downward adjustment under subclause (3)(a) after the employer or self-employed person has paid the downward-adjusted Work Account levy or com-

pensation levy for that tax year, the Corporation may recover the amount of the adjustment made in that tax year.

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

**42 Restriction on further application for downward
adjustment**

- (1) This regulation applies if—
 - (a) an employer or a self-employed person applies for a downward adjustment under this subpart and the Corporation decides not to make a downward adjustment because—
 - (i) the employer or self-employed person is not a person to whom this subpart applies; or
 - (ii) the employer's or self-employed person's safety management practices do not meet the standard required by a downward audit tool; or
 - (b) the Corporation makes a downward adjustment, but then decides to cancel or discontinue the downward adjustment under regulation 39, 40, or 41.
- (2) If the employer or self-employed person makes a further application for a downward adjustment within 6 months of being notified of the Corporation's decision referred to in subclause (1)(a) or (b), the Corporation may refuse to consider the further application.

43 Administration of downward adjustments

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

tax year during the prescribed downward adjustment period, the Corporation—

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

Part 5

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

44 Auditors

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

45 Upward adjustments

- (1) The Corporation must make an upward adjustment of 50% if an upward audit discloses that an employer's safety management practices fail to meet the standard required by the upward audit tool approved for the purposes of this Part.
- (2) An upward adjustment made by the Corporation under section 180(2) of the Act must be 50%.
- (3) The following decisions are decisions of the Corporation:
 - (a) a decision under subclause (1) that an upward audit discloses that an employer's safety management practices fail to meet the standard required by the upward audit tool;

- (b) a decision under section 180(2) of the Act to adjust an employer's Work Account levy upward without the completion of an audit.

46 Basis of upward adjustments

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

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

47 Further audits after upward adjustment

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

48 Application of upward adjustment to levy

- (1) If an upward adjustment has taken effect in a tax year, the adjustment must be applied to the Work Account levy payable by the employer—
 - (a) for that tax year; and
 - (b) for each following tax year in which—

- (i) an upward audit discloses that the employer's safety management practices fail to meet the standard required by the upward audit tool; or
- (ii) no upward audit of the employer is conducted.

(2) If in any tax year an audit under regulation 47 discloses that an employer's safety management practices meet the standard required by the upward audit tool, the upward adjustment to the Work Account levy payable by the employer ceases to apply for that tax year.

49 Administration of upward adjustments

- (1) If in any tax year, after an employer has paid the Work Account levy for that tax year (including the applicable upward adjustment to that levy), a further upward audit under regulation 47 discloses that the employer's safety management practices meet the standard required by the upward audit tool, the Corporation—
 - (a) must pay the amount of the upward adjustment to the employer—
 - (i) if the employer so requests; and
 - (ii) if, after the adjustment, the employer's account is more than \$100 in credit; or
 - (b) must credit the amount of the adjustment to the employer's account to be offset against payment of the Work Account levy for the next period.
- (2) The Corporation may adjust the amount of monthly instalments of the Work Account levy payable by an employer if the Corporation applies or ceases to apply an upward adjustment under regulation 48.

Part 6
Miscellaneous**50 Collection of current portion of Work Account levy**

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

51 Interest rate on Work Account levy overpaid

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

52 Levy exclusive of GST

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

53 Amounts of levy exempt from payment

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

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

54 Continuation of adjustments

(1) This regulation applies to an employer or a self-employed person if, in relation to that employer or self-employed person, the Corporation has made—

- (a) a downward adjustment under either of the following:
 - (i) subpart 2 of Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2009; or
 - (ii) subpart 2 of Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2008; or
- (b) a downward adjustment under either of the following:
 - (i) subpart 3 of Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2009; or
 - (ii) subpart 3 of Part 3 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2008; or
- (c) an upward adjustment under any of the following:

- (i) Part 4 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2009; or
- (ii) Part 4 of the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2008; or
- (iii) the corresponding provisions of any other revoked regulations made under the Act.

(2) However, this regulation applies only if the relevant adjustment was in force immediately before the commencement of these regulations.

(3) An employer or a self-employed person to whom—

- (a) subclause (1)(a) applies must be treated as if the Corporation had made the adjustment under subpart 2 of Part 4 of these regulations;
- (b) subclause (1)(b) applies must be treated as if the Corporation had made the adjustment under subpart 3 of Part 4 of these regulations;
- (c) subclause (1)(c) applies must be treated as if the Corporation had made the adjustment under Part 5 of these regulations.

(4) To avoid doubt, the periods referred to in regulations 27 and 37 include any relevant periods before the commencement of these regulations.

55 Revocations and savings

(1) The following regulations are revoked:

- (a) the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2009 (SR 2009/17);
- (b) the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2009 (SR 2009/18).

(2) Despite subclause (1), the regulations specified in that subclause continue to apply with respect to the period commencing on 1 April 2009 and ending with 31 March 2010 as if they had not been revoked.

Schedule 1
**Classifications and Work Account levy
rates (current portion only)**

Classification unit number	Classification unit	Levy rate per \$100 of earnings
57100	Accommodation	\$0.99
78420	Accounting services	\$0.06
25491	Adhesive manufacturing	\$0.61
78693	Administrative services (not elsewhere classified)	\$0.28
84400	Adult, community, and other education (not elsewhere classified)	\$0.27
78510	Advertising services	\$0.33
86130	Aged care residential services	\$1.89
46110	Agricultural and construction machinery wholesaling	\$1.04
28610	Agricultural machinery and equipment manufacturing	\$2.17
45190	Agricultural product wholesaling (not elsewhere classified)	\$0.75
02190	Agriculture and fishing support services (not elsewhere classified)	\$2.59
42330	Air conditioning and heating services	\$1.18
64040	Air operations under Civil Aviation Rules Part 133 or 135	\$2.29
02130	Air operations under Civil Aviation Rules Part 137	\$2.29
64050	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, and 106	\$2.29
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.56
28240	Aircraft manufacturing and repair services	\$0.70
66300	Airport operations and air transport support services (not elsewhere classified)	\$0.56
86390	Allied health services (not elsewhere classified)	\$0.29
27210	Alumina production	\$1.22
27310	Aluminium rolling, drawing, and extruding	\$1.74
27220	Aluminium smelting	\$1.22
86330	Ambulance services	\$1.89

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93400	Amusement and other recreation activities (not elsewhere classified)	\$4.98
93300	Amusement parks and centres operation	\$1.07
52520	Antique and used goods retailing	\$1.07
01150	Apple and pear growing	\$1.85
27420	Architectural aluminium product manufacturing	\$1.74
78210	Architectural services	\$0.06
84600	Arts education	\$0.27
53230	Automotive body, paint, and interior repair and maintenance	\$1.26
28130	Automotive electrical components manufacturing	\$1.35
53220	Automotive electrical services	\$1.21
53290	Automotive repair and maintenance (not elsewhere classified)	\$1.26
75190	Auxiliary finance and investment services (not elsewhere classified)	\$0.12
75200	Auxiliary insurance services	\$0.12
21640	Bakery product manufacturing (non-factory-based)	\$1.40
73210	Banking	\$0.12
25490	Basic chemical product manufacturing (not elsewhere classified)	\$0.61
25350	Basic inorganic chemical manufacturing	\$0.33
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$1.22
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$1.22
25340	Basic organic chemical manufacturing	\$0.65
25360	Basic polymer manufacturing (not elsewhere classified)	\$1.57
01250	Beef cattle farming	\$3.00
01593	Beekeeping	\$3.00
21820	Beer manufacturing	\$0.81
01192	Berry fruit growing	\$1.86
21630	Biscuit manufacturing (factory-based)	\$1.45

Classification unit number	Classification unit	Levy rate per \$100 of earnings
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$2.38
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	\$2.06
47940	Book and magazine wholesaling	\$0.44
24230	Book publishing	\$0.14
21610	Bread manufacturing (factory-based)	\$1.37
42220	Bricklaying services	\$3.17
95300	Brothel-keeping, massage parlour, and prostitution services	\$0.76
42592	Building completion services—all trades subcontracted	\$0.57
42342	Building installation services (not elsewhere classified)	\$1.18
73220	Building society operation	\$0.12
96210	Business and professional association services	\$0.29
91230	Cable and other subscription programming	\$0.28
57300	Cafes and restaurants	\$0.99
21620	Cake and pastry manufacturing (factory-based)	\$1.45
78692	Call centre operation	\$0.28
53110	Car retailing (including associated vehicle servicing)	\$0.72
46210	Car wholesaling	\$0.29
42420	Carpentry services	\$3.17
93220	Casino operation	\$0.66
51270	Catering services	\$0.99
26310	Cement and lime manufacturing	\$1.62
73100	Central banking	\$0.12
81110	Central government administration (not elsewhere classified)	\$0.13
26290	Ceramic product manufacturing (not elsewhere classified)	\$2.33
45120	Cereal grain wholesaling	\$1.12
21520	Cereal, pasta, and baking-mix manufacturing	\$1.37
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	\$1.44

Classification unit number	Classification unit	Levy rate per \$100 of earnings
87100	Child care services	\$0.63
86360	Chiropractic and osteopathic services	\$0.29
21900	Cigarette and tobacco product manufacturing	\$0.81
01191	Citrus fruit growing	\$1.85
26210	Clay brick manufacturing	\$1.62
25450	Cleaning compound manufacturing	\$0.76
78660	Cleaning services and facilities management (not elsewhere classified)	\$1.88
52620	Clothing and footwear repair	\$0.56
47220	Clothing and footwear wholesaling	\$0.44
22420	Clothing manufacturing	\$0.79
52210	Clothing retailing	\$0.32
57400	Clubs (hospitality)	\$0.99
11010	Coal mining	\$2.23
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.79
63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	\$1.79
84230	Combined primary and secondary education	\$0.27
46220	Commercial vehicle wholesaling	\$1.04
28420	Communications equipment manufacturing	\$0.34
86340	Community health centre operation	\$0.29
96291	Community-based, multi-functional activities (not elsewhere classified)	\$0.76
52341	Computer and computer peripherals retailing	\$0.65
46130	Computer and computer peripherals wholesaling	\$0.29
28410	Computer and electronic office equipment manufacturing	\$0.34
78340	Computer systems design and related services	\$0.06
26350	Concrete product manufacturing	\$1.62
42210	Concreting services	\$3.16
21720	Confectionery manufacturing	\$0.92

Classification unit number	Classification unit	Levy rate per \$100 of earnings
14190	Construction material mining (not elsewhere classified)	\$2.23
42590	Construction services (not elsewhere classified)	\$3.17
23390	Converted paper product manufacturing (not elsewhere classified)	\$1.31
27230	Copper, silver, lead, and zinc smelting and refining	\$1.22
78560	Corporate head office management services	\$0.33
96320	Correctional and detention services	\$1.27
23330	Corrugated paperboard and paperboard container manufacturing	\$0.76
25460	Cosmetic and toiletry preparation manufacturing	\$0.76
71120	Courier pick-up and delivery services	\$1.89
52591	Craft and gift retailing (not elsewhere classified)	\$0.32
92420	Creative artists, musicians, writers, and performers	\$0.66
78691	Credit reporting and debt collection services	\$0.28
73230	Credit union operation	\$0.12
01690	Crop growing (not elsewhere classified)	\$1.85
21130	Cured meat and smallgoods manufacturing	\$1.44
66440	Customs and shipping agency services (excluding handling of goods)	\$0.23
22210	Cut and sewn textile product manufacturing	\$0.79
01300	Dairy cattle farming	\$3.01
47130	Dairy produce wholesaling	\$1.12
78310	Data processing and web-hosting services	\$0.14
01530	Deer farming	\$3.00
82000	Defence	\$0.87
86230	Dental services	\$0.29
52100	Department stores	\$0.65
73290	Depository financial intermediation (not elsewhere classified)	\$0.12
95270	Diet and weight-reduction centre operation	\$0.76
24233	Directory and mailing-list publishing	\$0.14
78630	Document preparation services	\$0.28

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93112	Dog racing activities	\$4.98
28510	Domestic appliance manufacturing (not elsewhere classified)	\$0.70
52610	Domestic appliance repair and maintenance	\$1.26
84700	Educational support services	\$0.28
28520	Electric cable and wire manufacturing	\$1.25
28540	Electric lighting equipment manufacturing	\$0.70
52342	Electrical and electronic goods retailing (not elsewhere classified)	\$0.65
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.29
52340	Electrical, electronic, and gas appliance retailing	\$0.65
28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.70
42320	Electrical services (including telecommunication services within buildings)	\$1.18
36130	Electricity generation (not elsewhere classified)	\$0.35
36101	Electricity line-system operation	\$1.61
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.15
28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.70
78320	Electronic information storage services	\$0.14
78610	Employment placement and recruitment services (no on-hired staff)	\$0.28
36103	Energy and services utilities operation (excluding construction, maintenance and plant operation)	\$0.35
78230	Engineering design and engineering consulting services	\$0.33
52350	Entertainment media retailing	\$0.32
25410	Explosives manufacturing	\$0.61
27690	Fabricated metal product manufacturing (not elsewhere classified)	\$2.06
25310	Fertiliser manufacturing	\$1.57
75110	Financial asset broking services	\$0.12
73400	Financial asset investing	\$0.12
42341	Fire and security alarm installation services	\$1.18

Classification unit number	Classification unit	Levy rate per \$100 of earnings
96330	Fire protection and other emergency services (except police and ambulance services)	\$1.44
52592	Firewood, coal, and coke retailing	\$2.95
47140	Fish and seafood wholesaling	\$1.54
04130	Fish trawling, seining, and netting (including processing on board)	\$5.34
04190	Fishing (not elsewhere classified)	\$2.64
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	\$1.25
52320	Floor covering retailing	\$1.07
01120	Floriculture production	\$1.85
52540	Flower retailing	\$0.32
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$1.25
46190	Food and other specialised industrial machinery and equipment wholesaling	\$0.44
21790	Food product manufacturing (not elsewhere classified)	\$1.45
22500	Footwear manufacturing	\$0.79
52220	Footwear retailing	\$0.32
81300	Foreign government representation	\$0.13
03021	Forest product and moss gathering and processing	\$2.59
03010	Forestry	\$5.30
03030	Forestry support services (excluding tree cutting and felling)	\$5.30
36110	Fossil fuel electricity generation	\$0.35
91220	Free-to-air television broadcasting	\$0.28
66420	Freight forwarding services	\$1.55
51210	Fresh meat, fish, and poultry retailing	\$1.40
01190	Fruit and tree nut growing (not elsewhere classified)	\$1.85
21300	Fruit and vegetable processing	\$1.46
51220	Fruit and vegetable retailing	\$1.40
47150	Fruit and vegetable wholesaling	\$1.12
95240	Funeral, crematorium, and cemetery services	\$0.76

Classification unit number	Classification unit	Levy rate per \$100 of earnings
47320	Furniture and floor coverings wholesaling	\$0.75
29290	Furniture manufacturing (not elsewhere classified)	\$1.51
52310	Furniture retailing	\$1.07
93290	Gambling activities (not elsewhere classified)	\$0.37
52530	Garden supplies retailing	\$1.07
95250	Gardening and turf management services	\$3.06
36200	Gas supply	\$1.61
74220	General insurance	\$0.12
86210	General practice medical services	\$0.08
26100	Glass and glass product manufacturing	\$1.62
42450	Glazing services	\$2.98
13140	Gold ore mining	\$2.23
95190	Goods and equipment rental and hiring (not elsewhere classified)	\$1.12
01220	Grain and sheep or grain and beef cattle farming	\$3.01
01210	Grain growing	\$1.85
21510	Grain mill product manufacturing	\$1.45
67010	Grain storage services	\$1.39
01140	Grape growing	\$1.85
14110	Gravel and sand quarrying	\$2.23
47191	Grocery wholesaling—multiple product ranges	\$1.12
47190	Grocery wholesaling (not elsewhere classified)	\$1.12
95260	Hairdressing and beauty services	\$0.76
52330	Hardware and building supplies retailing	\$1.07
45390	Hardware goods wholesaling (not elsewhere classified)	\$0.75
93130	Health and fitness centres and gymnasia operation	\$1.07
86391	Health care services (not elsewhere classified)	\$0.29
74210	Health insurance	\$0.12
41220	Heavy and civil engineering construction (not elsewhere classified)	\$2.37
77430	Heavy machinery and scaffolding rental and hiring	\$1.12

Classification unit number	Classification unit	Levy rate per \$100 of earnings
84310	Higher education (undergraduate and postgraduate courses)	\$0.27
42101	Hire of construction machinery and cranes with operator	\$2.37
77301	Holder investor farms and livestock	\$0.57
93111	Horse and dog racing administration and track operation	\$1.07
01520	Horse farming and horse agistment	\$5.25
93113	Horse racing activities—harness racing	\$5.25
93115	Horse racing activities—harness racing—drivers	\$5.25
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	\$10.60
93114	Horse racing activities—thoroughbred racing—jockeys	\$10.60
86110	Hospitals (except psychiatric hospitals)	\$0.75
41110	House construction	\$3.17
52331	Houseware retailing	\$1.07
25430	Human pharmaceutical and medicinal product manufacturing	\$0.76
02200	Hunting and trapping	\$5.26
36120	Hydroelectricity generation	\$0.35
21220	Ice cream manufacturing	\$1.44
45230	Industrial and agricultural chemical product wholesaling	\$0.29
25320	Industrial gas manufacturing	\$0.33
92110	Information services (not elsewhere classified)	\$0.25
63030	Inland water transport (except passenger-only)	\$1.79
96290	Interest group services (not elsewhere classified)	\$0.29
24232	Internet publishing and broadcasting	\$0.14
71240	Internet service providers and web search portals	\$0.20
61210	Interurban and rural bus transport	\$1.38
78640	Investigation and security services	\$1.15
27120	Iron and steel casting	\$1.55
27121	Iron and steel forging	\$1.55
13110	Iron ore mining	\$2.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
27110	Iron smelting and steel manufacturing	\$1.55
29410	Jewellery and silverware manufacturing	\$0.34
47920	Jewellery and watch wholesaling	\$0.44
81200	Justice	\$0.11
47390	Kitchenware and diningware wholesaling	\$0.75
01170	Kiwifruit growing	\$1.85
22390	Knitted product manufacturing	\$0.79
96220	Labour association services	\$0.29
86131	Labour supply services (nursing, medical, and dental)	\$1.68
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$1.51
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)	\$3.16
78620	Labour supply services (on-hired staff—office workers only)	\$0.28
41222	Land development and subdivision	\$2.37
42510	Landscape construction services	\$3.06
95210	Laundry and dry-cleaning services	\$1.51
22620	Leather and leather substitute goods manufacturing	\$1.34
22611	Leather tanning, fellmongery, and fur dressing	\$2.82
78410	Legal services	\$0.06
92100	Libraries and archives	\$0.28
74110	Life insurance	\$0.12
28650	Lifting and material-handling equipment manufacturing	\$1.25
04150	Line fishing (including processing on board)	\$5.35
47170	Liquor and tobacco product wholesaling	\$0.29
51230	Liquor retailing	\$1.40
01590	Livestock farming (not elsewhere classified)	\$3.00
81130	Local government administration (not elsewhere classified)	\$0.28
23110	Log sawmilling	\$3.31

Classification unit number	Classification unit	Levy rate per \$100 of earnings
03020	Logging	\$5.26
93210	Lottery operation	\$0.37
28640	Machine tool and parts manufacturing	\$1.25
28690	Machinery and equipment manufacturing (not elsewhere classified)	\$2.17
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	\$1.26
24221	Magazine and other periodical publishing	\$0.14
78550	Management advice and related consulting services	\$0.33
52230	Manchester and textile goods retailing (not elsewhere classified)	\$0.32
29490	Manufacturing (not elsewhere classified)	\$1.51
52450	Marine equipment retailing	\$0.72
78530	Market research and statistical services	\$0.06
29230	Mattress manufacturing	\$1.51
21111	Meat and food inspection services	\$1.40
21110	Meat processing	\$5.36
47110	Meat, poultry, and smallgoods wholesaling	\$1.54
28320	Medical and surgical equipment and prosthetics manufacturing	\$0.34
45220	Metal and mineral wholesaling	\$1.74
27510	Metal container manufacturing (not elsewhere classified)	\$1.25
29220	Metal furniture manufacturing	\$2.17
13190	Metal ore mining (not elsewhere classified)	\$2.23
27430	Metal roof and guttering manufacturing (except aluminium)	\$1.67
86132	Midwifery services	\$1.68
21210	Milk and cream processing	\$1.44
15130	Mineral exploration	\$2.23
13150	Mineral sand mining	\$2.23
28620	Mining and construction machinery manufacturing	\$2.17
14200	Mining and quarrying (not elsewhere classified)	\$2.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
15200	Mining support services (not elsewhere classified)	\$2.23
91120	Motion picture and video distribution	\$0.28
91110	Motion picture and video production	\$0.28
91130	Motion picture exhibition	\$0.28
53120	Motor cycle retailing (including associated vehicle servicing)	\$0.72
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.12
28120	Motor vehicle body and trailer manufacturing	\$2.17
46240	Motor vehicle dismantling and used-part wholesaling	\$1.83
28110	Motor vehicle manufacturing	\$1.35
46230	Motor vehicle new-part wholesaling	\$0.72
28190	Motor vehicle parts manufacturing (not elsewhere classified)	\$1.35
53140	Motor vehicle parts retailing	\$0.72
92200	Museum operation	\$0.37
01692	Mushroom growing	\$1.85
92510	Music and other sound recording activities (not elsewhere classified)	\$0.28
24234	Music publishing	\$0.14
25590	Natural rubber product manufacturing	\$1.58
22140	Natural textile manufacturing	\$2.68
92390	Nature reserve and conservation park operation	\$1.51
52430	Newspaper and book retailing	\$0.32
24211	Newspaper publishing	\$0.14
73300	Non-depository financing	\$0.12
27330	Non-ferrous metal casting and forging	\$1.22
77300	Non-financial assets leasing and investment	\$0.57
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.62
41130	Non-residential building construction	\$3.16
77120	Non-residential property operators and developers (excluding construction)	\$0.57
52595	Non-store retailing	\$1.07

Classification unit number	Classification unit	Levy rate per \$100 of earnings
01110	Nursery production	\$1.85
27630	Nut, bolt, screw, and rivet manufacturing	\$1.74
78540	Office administrative services	\$0.28
04210	Offshore aquaculture	\$2.59
21400	Oil and fat manufacturing	\$1.46
12000	Oil and gas extraction	\$0.33
01180	Olive growing	\$1.85
36102	On-selling electricity and electricity market operation	\$0.35
04220	Onshore aquaculture	\$2.59
86320	Optometry and optical dispensing	\$0.08
78670	Packaging services	\$0.92
25420	Paint and coatings manufacturing	\$0.61
42440	Painting and decorating services	\$2.98
23340	Paper bag and sack manufacturing	\$0.76
47950	Paper product wholesaling	\$0.44
24110	Paper stationery manufacturing	\$0.76
66110	Parking services	\$0.76
87292	Parole or probationary services	\$0.11
77410	Passenger car and minibus rental and hiring	\$0.49
86310	Pathology and diagnostic imaging services	\$0.29
92410	Performing arts operation	\$0.66
92520	Performing arts venue operation	\$0.66
52560	Personal accessories retailing (not elsewhere classified)	\$1.07
95290	Personal services (not elsewhere classified)	\$0.76
78650	Pest control services (except agricultural and forestry)	\$1.88
25440	Pesticide manufacturing	\$0.76
25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$1.57
15110	Petroleum and natural gas exploration	\$2.23
53210	Petroleum fuel retailing (including associated vehicle servicing)	\$0.72

Classification unit number	Classification unit	Levy rate per \$100 of earnings
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.29
25100	Petroleum refining and petroleum fuel manufacturing	\$0.33
47960	Pharmaceutical and toiletry goods wholesaling	\$0.29
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.32
95220	Photographic film processing	\$0.32
28310	Photographic, optical, and ophthalmic equipment manufacturing	\$0.34
86350	Physiotherapy services	\$0.29
01510	Pig farming	\$3.00
65010	Pipeline transport	\$0.33
26320	Plaster and gypsum product manufacturing	\$1.62
42410	Plastering and ceiling services	\$2.98
45391	Plumbing goods wholesaling	\$0.75
42310	Plumbing services	\$1.97
96310	Police services	\$0.87
25630	Polymer film and sheet packaging material manufacturing	\$1.22
25650	Polymer foam product manufacturing	\$1.22
25661	Polymer product manufacturing (not elsewhere classified)	\$1.22
66230	Port and water transport terminal and marina operations	\$1.79
71110	Postal services	\$1.51
91111	Post-production services and other motion picture and video activities (not elsewhere classified)	\$0.28
21795	Potato crisps and corn crisps manufacturing	\$0.92
01420	Poultry farming (eggs)	\$1.80
01410	Poultry farming (meat)	\$1.80
21120	Poultry processing	\$2.93
04120	Prawn fishing	\$5.27
29110	Prefabricated metal building manufacturing	\$2.06
29190	Prefabricated wooden building manufacturing	\$2.32

Classification unit number	Classification unit	Levy rate per \$100 of earnings
21740	Prepared animal and bird feed manufacturing	\$1.45
84100	Preschool education	\$0.63
84210	Primary education	\$0.27
24120	Printing	\$0.63
24130	Printing support services	\$0.63
97000	Private households employing staff	\$0.76
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.34
46120	Professional and scientific goods wholesaling	\$0.29
95230	Professional photographic services	\$0.21
78291	Professional, scientific, and technical services (not elsewhere classified)	\$0.33
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.75
96360	Public order and safety services (not elsewhere classified)	\$0.28
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.14
57200	Pubs, taverns, and bars	\$0.99
23310	Pulp, paper, and paperboard manufacturing	\$0.76
28660	Pump and compressor manufacturing	\$1.25
91210	Radio broadcasting	\$0.28
62000	Rail freight transport	\$2.95
62100	Rail passenger transport	\$2.95
28230	Railway rolling stock manufacturing and repair services	\$2.17
26330	Ready-mixed concrete manufacturing	\$2.33
77200	Real estate services	\$0.23
23220	Reconstituted wood product manufacturing	\$1.31
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$1.06
96100	Religious organisations and services	\$0.29
52690	Repair and maintenance (not elsewhere classified)	\$0.56
24300	Reproduction of recorded media	\$0.34

Classification unit number	Classification unit	Levy rate per \$100 of earnings
41120	Residential building construction (not elsewhere classified)	\$3.17
87220	Residential care services (not elsewhere classified)	\$1.89
77110	Residential property operators and developers (excluding construction)	\$0.57
87222	Residential refuge operation	\$0.29
52597	Retail commission-based buying and/or selling	\$1.07
71111	Retail postal services	\$0.32
87211	Retirement village operation (with rest home or hospital facilities)	\$1.68
87210	Retirement village operation (without rest home or hospital facilities)	\$1.68
25610	Rigid and semi-rigid polymer product manufacturing	\$1.22
41210	Road and bridge construction	\$2.37
61100	Road freight transport	\$2.95
04110	Rock lobster and crab fishing or potting	\$5.43
42230	Roofing services	\$3.17
22230	Rope, cordage, and twine manufacturing	\$3.25
23391	Sanitary paper product manufacturing	\$1.31
66500	Scenic and sightseeing transport (excluding aviation)	\$1.79
78100	Scientific research services	\$0.33
78290	Scientific testing and analysis services	\$0.33
21730	Seafood processing (other than on board vessels)	\$2.93
84220	Secondary education	\$0.27
37020	Sewerage and drainage services	\$1.61
02120	Shearing services	\$5.36
01230	Sheep and beef cattle farming	\$3.01
01240	Sheep farming	\$3.01
27590	Sheet metal product manufacturing (except metal structural and container products)	\$1.67
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$2.99
13170	Silver, lead, and zinc ore mining	\$2.23

Classification unit number	Classification unit	Levy rate per \$100 of earnings
42100	Site preparation services	\$2.37
87290	Social assistance services (not elsewhere classified)	\$1.68
21810	Soft drink, cordial, and syrup manufacturing	\$0.81
24235	Software publishing	\$0.21
96350	Solid waste collection services	\$2.54
78520	Specialised design services (not elsewhere classified)	\$0.33
51290	Specialised food retailing (not elsewhere classified)	\$1.40
86220	Specialist medical services	\$0.08
84240	Special-school education	\$0.27
21840	Spirit manufacturing	\$0.81
52410	Sport and camping equipment retailing	\$0.32
93192	Sport and physical recreation—boating or yachting	\$1.07
93174	Sport and physical recreation—community cricket	\$1.07
93190	Sport and physical recreation—community (not elsewhere classified)	\$1.07
93170	Sport and physical recreation—community rugby	\$1.07
93171	Sport and physical recreation—community rugby league	\$1.07
93193	Sport and physical recreation—cycling	\$1.07
93195	Sport and physical recreation—golf	\$1.07
93197	Sport and physical recreation—motor cycling	\$4.98
93198	Sport and physical recreation—motor racing	\$4.98
93199	Sport and physical recreation—netball	\$1.07
93194	Sport and physical recreation—professional cricket	\$10.60
93180	Sport and physical recreation—professional rugby	\$10.60
93181	Sport and physical recreation—professional rugby league	\$10.60
93175	Sport and physical recreation—professional sport (not elsewhere classified)	\$9.57
93182	Sport and physical recreation—snow skiing	\$4.98

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93184	Sport and physical recreation—softball or baseball	\$1.07
93185	Sport and physical recreation—squash or badminton	\$1.07
93186	Sport and physical recreation—swimming	\$1.07
93187	Sport and physical recreation—tennis	\$1.07
93188	Sport and physical recreation—water skiing	\$1.07
93196	Sporting and recreational equine activities (not elsewhere classified)	\$4.98
84500	Sports and physical recreation instruction	\$1.07
93120	Sports and physical recreation venues, grounds, and facilities operation	\$1.07
27620	Spring and wire product manufacturing	\$1.25
52460	Stationery goods retailing	\$0.32
27130	Steel pipe and tube manufacturing	\$1.55
66210	Stevedoring services	\$3.75
01160	Stone fruit growing	\$1.86
52590	Store-based retailing (not elsewhere classified)	\$1.07
27490	Structural metal product manufacturing (not elsewhere classified)	\$3.20
42240	Structural steel erection services	\$3.16
27410	Structural steel fabricating	\$3.20
21710	Sugar manufacturing	\$0.92
74120	Superannuation funds	\$0.12
51100	Supermarket and grocery stores	\$1.40
27640	Surface coating and finishing	\$2.06
78220	Surveying and mapping services	\$0.33
25330	Synthetic resin and synthetic rubber manufacturing	\$1.57
22120	Synthetic textile manufacturing	\$2.68
51250	Takeaway food services	\$0.99
61231	Taxi and other vehicle scheduling operations	\$0.28
61230	Taxi and road transport (not elsewhere classified)	\$1.38
84320	Technical and vocational education and training	\$0.27
46160	Telecommunications goods wholesaling	\$0.29

Classification unit number	Classification unit	Levy rate per \$100 of earnings
71230	Telecommunications services (not elsewhere classified)	\$0.20
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.79
22220	Textile floor covering manufacturing	\$2.68
47210	Textile product wholesaling	\$0.44
42430	Tiling and carpeting services	\$2.98
23130	Timber resawing and dressing	\$2.95
45310	Timber wholesaling	\$2.95
52420	Toy and game retailing	\$0.65
47930	Toy and sporting goods wholesaling	\$0.44
29420	Toy, sporting, and recreational product manufacturing	\$1.51
53130	Trailer and motor vehicle retailing (not elsewhere classified)	\$0.72
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.72
65090	Transport (not elsewhere classified)	\$1.55
28290	Transport equipment manufacturing (not elsewhere classified)	\$1.35
66190	Transport support services (not elsewhere classified)	\$1.55
66410	Travel agency and tour arrangement services	\$0.23
01111	Turf growing	\$1.85
25510	Tyre manufacturing	\$1.58
53240	Tyre retailing	\$1.83
61220	Urban bus transport	\$1.38
41221	Utility network construction and maintenance services	\$1.61
01130	Vegetable growing	\$1.85
23210	Veneer and plywood manufacturing	\$2.32
25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.76
86400	Veterinary services	\$0.33
95110	Video and other electronic media rental and hiring	\$0.32

Classification unit number	Classification unit	Levy rate per \$100 of earnings
67090	Warehousing and storage services (not elsewhere classified)	\$1.39
96380	Waste collection services (not elsewhere classified)	\$2.54
96370	Waste remediation and materials recovery services	\$2.54
96340	Waste treatment and disposal services	\$2.54
52550	Watch and jewellery retailing	\$0.32
63031	Water passenger transport (river, lake, or harbour)	\$1.79
37010	Water supply	\$1.61
66290	Water transport support services (not elsewhere classified)	\$1.79
28511	Whiteware appliance manufacturing	\$0.70
47991	Wholesaling—commission-based or excluding storage and handling of goods	\$0.29
47990	Wholesaling (not elsewhere classified)	\$0.75
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.81
71200	Wired telecommunications network operation	\$0.20
71210	Wireless telecommunications network operation (not elsewhere classified)	\$0.20
23120	Wood chipping	\$3.31
23290	Wood product manufacturing (not elsewhere classified)	\$2.32
29210	Wooden furniture and upholstered seat manufacturing	\$1.51
23230	Wooden structural fittings and components manufacturing	\$2.32
22110	Wool scouring	\$3.25
45111	Wool wholesaling	\$0.40
92310	Zoological and botanic gardens operation	\$1.51

Schedule 2
**Classifications and Work Account levy
rates (residual portion only)**

Classification unit number	Classification unit	Levy rate per \$100 of earnings
57100	Accommodation	\$0.34
78420	Accounting services	\$0.21
25491	Adhesive manufacturing	\$0.43
78693	Administrative services (not elsewhere classified)	\$0.37
84400	Adult, community, and other education (not elsewhere classified)	\$0.20
78510	Advertising services	\$0.21
86130	Aged care residential services	\$0.50
46110	Agricultural and construction machinery wholesaling	\$0.33
28610	Agricultural machinery and equipment manufacturing	\$0.62
45190	Agricultural product wholesaling (not elsewhere classified)	\$0.27
02190	Agriculture and fishing support services (not elsewhere classified)	\$0.49
42330	Air conditioning and heating services	\$0.31
64040	Air operations under Civil Aviation Rules Part 133 or 135	\$0.48
02130	Air operations under Civil Aviation Rules Part 137	\$1.78
64050	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, and 106	\$0.48
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.48
28240	Aircraft manufacturing and repair services	\$0.27
66300	Airport operations and air transport support services (not elsewhere classified)	\$0.48
86390	Allied health services (not elsewhere classified)	\$0.18
27210	Alumina production	\$4.05
27310	Aluminium rolling, drawing, and extruding	\$0.43
27220	Aluminium smelting	\$4.05

Classification unit number	Classification unit	Levy rate per \$100 of earnings
86330	Ambulance services	\$0.18
93400	Amusement and other recreation activities (not elsewhere classified)	\$0.37
93300	Amusement parks and centres operation	\$0.57
52520	Antique and used goods retailing	\$0.42
01150	Apple and pear growing	\$0.49
27420	Architectural aluminium product manufacturing	\$0.43
78210	Architectural services	\$0.21
84600	Arts education	\$0.20
53230	Automotive body, paint, and interior repair and maintenance	\$0.65
28130	Automotive electrical components manufacturing	\$0.88
53220	Automotive electrical services	\$0.33
53290	Automotive repair and maintenance (not elsewhere classified)	\$0.33
75190	Auxiliary finance and investment services (not elsewhere classified)	\$0.27
75200	Auxiliary insurance services	\$0.27
21640	Bakery product manufacturing (non-factory-based)	\$0.42
73210	Banking	\$0.27
25490	Basic chemical product manufacturing (not elsewhere classified)	\$0.43
25350	Basic inorganic chemical manufacturing	\$0.27
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$4.05
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.43
25340	Basic organic chemical manufacturing	\$0.62
25360	Basic polymer manufacturing (not elsewhere classified)	\$0.62
01250	Beef cattle farming	\$0.49
01593	Beekeeping	\$0.49
21820	Beer manufacturing	\$0.27
01192	Berry fruit growing	\$0.49

Classification unit number	Classification unit	Levy rate per \$100 of earnings
21630	Biscuit manufacturing (factory-based)	\$0.43
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$0.88
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	\$0.62
47940	Book and magazine wholesaling	\$0.27
24230	Book publishing	\$0.21
21610	Bread manufacturing (factory-based)	\$0.43
42220	Bricklaying services	\$0.78
95300	Brothel-keeping, massage parlour, and prostitution services	\$0.30
42592	Building completion services—all trades subcontracted	\$0.37
42342	Building installation services (not elsewhere classified)	\$0.27
73220	Building society operation	\$0.27
96210	Business and professional association services	\$0.21
91230	Cable and other subscription programming	\$0.21
57300	Cafes and restaurants	\$0.34
21620	Cake and pastry manufacturing (factory-based)	\$0.62
78692	Call centre operation	\$0.37
53110	Car retailing (including associated vehicle servicing)	\$0.33
46210	Car wholesaling	\$0.33
42420	Carpentry services	\$0.78
93220	Casino operation	\$0.34
51270	Catering services	\$0.34
26310	Cement and lime manufacturing	\$0.62
73100	Central banking	\$0.27
81110	Central government administration (not elsewhere classified)	\$0.37
26290	Ceramic product manufacturing (not elsewhere classified)	\$0.43
45120	Cereal grain wholesaling	\$0.27
21520	Cereal, pasta, and baking-mix manufacturing	\$0.62

Classification unit number	Classification unit	Levy rate per \$100 of earnings
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.43
87100	Child care services	\$0.26
86360	Chiropractic and osteopathic services	\$0.18
21900	Cigarette and tobacco product manufacturing	\$0.27
01191	Citrus fruit growing	\$0.49
26210	Clay brick manufacturing	\$0.43
25450	Cleaning compound manufacturing	\$0.43
78660	Cleaning services and facilities management (not elsewhere classified)	\$0.54
52620	Clothing and footwear repair	\$0.42
47220	Clothing and footwear wholesaling	\$0.27
22420	Clothing manufacturing	\$0.62
52210	Clothing retailing	\$0.24
57400	Clubs (hospitality)	\$0.34
11010	Coal mining	\$1.03
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.52
63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	\$1.52
84230	Combined primary and secondary education	\$0.20
46220	Commercial vehicle wholesaling	\$0.33
28420	Communications equipment manufacturing	\$0.27
86340	Community health centre operation	\$0.18
96291	Community-based, multi-functional activities (not elsewhere classified)	\$0.43
52341	Computer and computer peripherals retailing	\$0.24
46130	Computer and computer peripherals wholesaling	\$0.27
28410	Computer and electronic office equipment manufacturing	\$0.27
78340	Computer systems design and related services	\$0.21
26350	Concrete product manufacturing	\$0.62
42210	Concreting services	\$0.78

Classification unit number	Classification unit	Levy rate per \$100 of earnings
21720	Confectionery manufacturing	\$0.62
14190	Construction material mining (not elsewhere classified)	\$1.03
42590	Construction services (not elsewhere classified)	\$0.78
23390	Converted paper product manufacturing (not elsewhere classified)	\$0.27
27230	Copper, silver, lead, and zinc smelting and refining	\$4.05
78560	Corporate head office management services	\$0.21
96320	Correctional and detention services	\$0.68
23330	Corrugated paperboard and paperboard container manufacturing	\$0.27
25460	Cosmetic and toiletry preparation manufacturing	\$0.43
71120	Courier pick-up and delivery services	\$0.71
52591	Craft and gift retailing (not elsewhere classified)	\$0.24
92420	Creative artists, musicians, writers, and performers	\$0.21
78691	Credit reporting and debt collection services	\$0.37
73230	Credit union operation	\$0.27
01690	Crop growing (not elsewhere classified)	\$0.49
21130	Cured meat and smallgoods manufacturing	\$0.88
66440	Customs and shipping agency services (excluding handling of goods)	\$0.21
22210	Cut and sewn textile product manufacturing	\$0.62
01300	Dairy cattle farming	\$0.49
47130	Dairy produce wholesaling	\$0.27
78310	Data processing and web-hosting services	\$0.21
01530	Deer farming	\$0.49
82000	Defence	\$0.56
86230	Dental services	\$0.18
52100	Department stores	\$0.24
73290	Depository financial intermediation (not elsewhere classified)	\$0.27
95270	Diet and weight-reduction centre operation	\$0.30

Classification unit number	Classification unit	Levy rate per \$100 of earnings
24233	Directory and mailing-list publishing	\$0.21
78630	Document preparation services	\$0.21
93112	Dog racing activities	\$0.57
28510	Domestic appliance manufacturing (not elsewhere classified)	\$0.27
52610	Domestic appliance repair and maintenance	\$0.42
84700	Educational support services	\$0.21
28520	Electric cable and wire manufacturing	\$0.27
28540	Electric lighting equipment manufacturing	\$0.27
52342	Electrical and electronic goods retailing (not elsewhere classified)	\$0.24
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.27
52340	Electrical, electronic, and gas appliance retailing	\$0.24
28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.27
42320	Electrical services (including telecommunication services within buildings)	\$0.31
36130	Electricity generation (not elsewhere classified)	\$1.04
36101	Electricity line-system operation	\$1.04
28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.27
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.21
78320	Electronic information storage services	\$0.21
78610	Employment placement and recruitment services (no on-hired staff)	\$0.42
36103	Energy and services utilities operation (excluding construction, maintenance and plant operation)	\$1.04
78230	Engineering design and engineering consulting services	\$0.21
52350	Entertainment media retailing	\$0.24
25410	Explosives manufacturing	\$0.43
27690	Fabricated metal product manufacturing (not elsewhere classified)	\$0.62

Classification unit number	Classification unit	Levy rate per \$100 of earnings
25310	Fertiliser manufacturing	\$0.62
75110	Financial asset broking services	\$0.27
73400	Financial asset investing	\$0.27
42341	Fire and security alarm installation services	\$0.31
96330	Fire protection and other emergency services (except police and ambulance services)	\$1.05
52592	Firewood, coal, and coke retailing	\$0.42
47140	Fish and seafood wholesaling	\$0.65
04130	Fish trawling, seining, and netting (including processing on board)	\$1.78
04190	Fishing (not elsewhere classified)	\$1.78
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.27
52320	Floor covering retailing	\$0.42
01120	Floriculture production	\$0.49
52540	Flower retailing	\$0.42
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classi- fied)	\$0.27
46190	Food and other specialised industrial machinery and equipment wholesaling	\$0.27
21790	Food product manufacturing (not elsewhere classified)	\$0.43
22500	Footwear manufacturing	\$0.62
52220	Footwear retailing	\$0.24
81300	Foreign government representation	\$0.37
03021	Forest product and moss gathering and process- ing	\$0.49
03010	Forestry	\$2.45
03030	Forestry support services (excluding tree cutting and felling)	\$1.78
36110	Fossil fuel electricity generation	\$1.04
91220	Free-to-air television broadcasting	\$0.21
66420	Freight forwarding services	\$0.51
51210	Fresh meat, fish, and poultry retailing	\$0.65

Classification unit number	Classification unit	Levy rate per \$100 of earnings
01190	Fruit and tree nut growing (not elsewhere classified)	\$0.49
21300	Fruit and vegetable processing	\$0.62
51220	Fruit and vegetable retailing	\$0.42
47150	Fruit and vegetable wholesaling	\$0.27
95240	Funeral, crematorium, and cemetery services	\$0.30
47320	Furniture and floor coverings wholesaling	\$0.27
29290	Furniture manufacturing (not elsewhere classified)	\$0.43
52310	Furniture retailing	\$0.42
93290	Gambling activities (not elsewhere classified)	\$0.21
52530	Garden supplies retailing	\$0.42
95250	Gardening and turf management services	\$0.54
36200	Gas supply	\$0.33
74220	General insurance	\$0.27
86210	General practice medical services	\$0.18
26100	Glass and glass product manufacturing	\$0.43
42450	Glazing services	\$0.78
13140	Gold ore mining	\$1.03
95190	Goods and equipment rental and hiring (not elsewhere classified)	\$0.30
01220	Grain and sheep or grain and beef cattle farming	\$0.49
01210	Grain growing	\$0.49
21510	Grain mill product manufacturing	\$0.62
67010	Grain storage services	\$0.48
01140	Grape growing	\$0.49
14110	Gravel and sand quarrying	\$1.03
47191	Grocery wholesaling—multiple product ranges	\$0.27
47190	Grocery wholesaling (not elsewhere classified)	\$0.27
95260	Hairdressing and beauty services	\$0.30
52330	Hardware and building supplies retailing	\$0.42
45390	Hardware goods wholesaling (not elsewhere classified)	\$0.27

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93130	Health and fitness centres and gymnasia operation	\$0.57
86391	Health care services (not elsewhere classified)	\$0.18
74210	Health insurance	\$0.27
41220	Heavy and civil engineering construction (not elsewhere classified)	\$0.54
77430	Heavy machinery and scaffolding rental and hiring	\$0.65
84310	Higher education (undergraduate and postgraduate courses)	\$0.20
42101	Hire of construction machinery and cranes with operator	\$0.65
77301	Holder investor farms and livestock	\$0.37
93111	Horse and dog racing administration and track operation	\$0.57
01520	Horse farming and horse agistment	\$0.57
93113	Horse racing activities—harness racing	\$0.57
93115	Horse racing activities—harness racing—drivers	\$0.57
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	\$0.57
93114	Horse racing activities—thoroughbred racing—jockeys	\$0.57
86110	Hospitals (except psychiatric hospitals)	\$0.47
41110	House construction	\$0.78
52331	Houseware retailing	\$0.42
25430	Human pharmaceutical and medicinal product manufacturing	\$0.43
02200	Hunting and trapping	\$1.78
36120	Hydroelectricity generation	\$1.04
21220	Ice cream manufacturing	\$0.43
45230	Industrial and agricultural chemical product wholesaling	\$0.27
25320	Industrial gas manufacturing	\$0.27
92110	Information services (not elsewhere classified)	\$0.37
63030	Inland water transport (except passenger-only)	\$1.52

Classification unit number	Classification unit	Levy rate per \$100 of earnings
96290	Interest group services (not elsewhere classified)	\$0.21
24232	Internet publishing and broadcasting	\$0.21
71240	Internet service providers and web search portals	\$0.59
61210	Interurban and rural bus transport	\$0.48
78640	Investigation and security services	\$0.37
27120	Iron and steel casting	\$1.15
27121	Iron and steel forging	\$1.15
13110	Iron ore mining	\$1.03
27110	Iron smelting and steel manufacturing	\$0.43
29410	Jewellery and silverware manufacturing	\$0.27
47920	Jewellery and watch wholesaling	\$0.27
81200	Justice	\$0.37
47390	Kitchenware and diningware wholesaling	\$0.27
01170	Kiwifruit growing	\$0.49
22390	Knitted product manufacturing	\$0.62
96220	Labour association services	\$0.21
86131	Labour supply services (nursing, medical, and dental)	\$0.18
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$0.42
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)	\$0.78
78620	Labour supply services (on-hired staff—office workers only)	\$0.21
41222	Land development and subdivision	\$0.54
42510	Landscape construction services	\$0.54
95210	Laundry and dry-cleaning services	\$0.68
22620	Leather and leather substitute goods manufacturing	\$0.62
22611	Leather tanning, fellmongery, and fur dressing	\$0.88
78410	Legal services	\$0.21
92100	Libraries and archives	\$0.21

Classification unit number	Classification unit	Levy rate per \$100 of earnings
74110	Life insurance	\$0.27
28650	Lifting and material-handling equipment manufacturing	\$0.27
04150	Line fishing (including processing on board)	\$1.78
47170	Liquor and tobacco product wholesaling	\$0.27
51230	Liquor retailing	\$0.42
01590	Livestock farming (not elsewhere classified)	\$0.49
81130	Local government administration (not elsewhere classified)	\$0.54
23110	Log sawmilling	\$0.62
03020	Logging	\$2.45
93210	Lottery operation	\$0.21
28640	Machine tool and parts manufacturing	\$0.27
28690	Machinery and equipment manufacturing (not elsewhere classified)	\$0.62
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	\$0.62
24221	Magazine and other periodical publishing	\$0.21
78550	Management advice and related consulting services	\$0.21
52230	Manchester and textile goods retailing (not elsewhere classified)	\$0.24
29490	Manufacturing (not elsewhere classified)	\$0.43
52450	Marine equipment retailing	\$0.33
78530	Market research and statistical services	\$0.21
29230	Mattress manufacturing	\$0.43
21111	Meat and food inspection services	\$0.37
21110	Meat processing	\$0.88
47110	Meat, poultry, and smallgoods wholesaling	\$0.65
28320	Medical and surgical equipment and prosthetics manufacturing	\$0.27
45220	Metal and mineral wholesaling	\$0.62
27510	Metal container manufacturing (not elsewhere classified)	\$0.43
29220	Metal furniture manufacturing	\$0.62

Classification unit number	Classification unit	Levy rate per \$100 of earnings
13190	Metal ore mining (not elsewhere classified)	\$1.03
27430	Metal roof and guttering manufacturing (except aluminium)	\$0.43
86132	Midwifery services	\$0.18
21210	Milk and cream processing	\$0.43
15130	Mineral exploration	\$1.03
13150	Mineral sand mining	\$1.03
28620	Mining and construction machinery manufacturing	\$0.62
14200	Mining and quarrying (not elsewhere classified)	\$1.03
15200	Mining support services (not elsewhere classified)	\$0.54
91120	Motion picture and video distribution	\$0.21
91110	Motion picture and video production	\$0.21
91130	Motion picture exhibition	\$0.21
53120	Motor cycle retailing (including associated vehicle servicing)	\$0.33
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$0.30
28120	Motor vehicle body and trailer manufacturing	\$0.62
46240	Motor vehicle dismantling and used-part wholesaling	\$0.65
28110	Motor vehicle manufacturing	\$0.88
46230	Motor vehicle new-part wholesaling	\$0.33
28190	Motor vehicle parts manufacturing (not elsewhere classified)	\$0.88
53140	Motor vehicle parts retailing	\$0.33
92200	Museum operation	\$0.21
01692	Mushroom growing	\$0.49
92510	Music and other sound recording activities (not elsewhere classified)	\$0.21
24234	Music publishing	\$0.21
25590	Natural rubber product manufacturing	\$0.43
22140	Natural textile manufacturing	\$1.15
92390	Nature reserve and conservation park operation	\$0.37

Classification unit number	Classification unit	Levy rate per \$100 of earnings
52430	Newspaper and book retailing	\$0.24
24211	Newspaper publishing	\$0.21
73300	Non-depository financing	\$0.27
27330	Non-ferrous metal casting and forging	\$0.43
77300	Non-financial assets leasing and investment	\$0.37
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$0.62
41130	Non-residential building construction	\$0.78
77120	Non-residential property operators and developers (excluding construction)	\$0.37
52595	Non-store retailing	\$0.24
01110	Nursery production	\$0.49
27630	Nut, bolt, screw, and rivet manufacturing	\$0.62
78540	Office administrative services	\$0.21
04210	Offshore aquaculture	\$0.49
21400	Oil and fat manufacturing	\$0.43
12000	Oil and gas extraction	\$0.27
01180	Olive growing	\$0.49
36102	On-selling electricity and electricity market operation	\$1.04
04220	Onshore aquaculture	\$0.49
86320	Optometry and optical dispensing	\$0.18
78670	Packaging services	\$0.30
25420	Paint and coatings manufacturing	\$0.43
42440	Painting and decorating services	\$0.78
23340	Paper bag and sack manufacturing	\$0.27
47950	Paper product wholesaling	\$0.27
24110	Paper stationery manufacturing	\$0.27
66110	Parking services	\$0.30
87292	Parole or probationary services	\$0.37
77410	Passenger car and minibus rental and hiring	\$0.30
86310	Pathology and diagnostic imaging services	\$0.18
92410	Performing arts operation	\$0.21

Classification unit number	Classification unit	Levy rate per \$100 of earnings
92520	Performing arts venue operation	\$0.21
52560	Personal accessories retailing (not elsewhere classified)	\$0.42
95290	Personal services (not elsewhere classified)	\$0.30
78650	Pest control services (except agricultural and forestry)	\$0.49
25440	Pesticide manufacturing	\$0.43
25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$0.62
15110	Petroleum and natural gas exploration	\$0.62
53210	Petroleum fuel retailing (including associated vehicle servicing)	\$0.33
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.43
25100	Petroleum refining and petroleum fuel manufacturing	\$0.27
47960	Pharmaceutical and toiletry goods wholesaling	\$0.27
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.24
95220	Photographic film processing	\$0.24
28310	Photographic, optical, and ophthalmic equipment manufacturing	\$0.27
86350	Physiotherapy services	\$0.18
01510	Pig farming	\$0.49
65010	Pipeline transport	\$0.27
26320	Plaster and gypsum product manufacturing	\$0.62
42410	Plastering and ceiling services	\$0.78
45391	Plumbing goods wholesaling	\$0.27
42310	Plumbing services	\$0.54
96310	Police services	\$0.68
25630	Polymer film and sheet packaging material manufacturing	\$0.43
25650	Polymer foam product manufacturing	\$0.43
25661	Polymer product manufacturing (not elsewhere classified)	\$0.43
66230	Port and water transport terminal and marina operations	\$1.52

Classification unit number	Classification unit	Levy rate per \$100 of earnings
71110	Postal services	\$0.71
91111	Post-production services and other motion picture and video activities (not elsewhere classified)	\$0.21
21795	Potato crisps and corn crisps manufacturing	\$0.43
01420	Poultry farming (eggs)	\$0.49
01410	Poultry farming (meat)	\$0.49
21120	Poultry processing	\$0.88
04120	Prawn fishing	\$1.78
29110	Prefabricated metal building manufacturing	\$0.62
29190	Prefabricated wooden building manufacturing	\$0.62
21740	Prepared animal and bird feed manufacturing	\$0.43
84100	Preschool education	\$0.26
84210	Primary education	\$0.20
24120	Printing	\$0.43
24130	Printing support services	\$0.43
97000	Private households employing staff	\$0.30
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.27
46120	Professional and scientific goods wholesaling	\$0.27
95230	Professional photographic services	\$0.21
78291	Professional, scientific, and technical services (not elsewhere classified)	\$0.37
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.47
96360	Public order and safety services (not elsewhere classified)	\$0.37
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.21
57200	Pubs, taverns, and bars	\$0.34
23310	Pulp, paper, and paperboard manufacturing	\$0.62
28660	Pump and compressor manufacturing	\$0.27
91210	Radio broadcasting	\$0.21
62000	Rail freight transport	\$1.52
62100	Rail passenger transport	\$1.52

Classification unit number	Classification unit	Levy rate per \$100 of earnings
28230	Railway rolling stock manufacturing and repair services	\$0.62
26330	Ready-mixed concrete manufacturing	\$0.62
77200	Real estate services	\$0.21
23220	Reconstituted wood product manufacturing	\$0.62
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.37
96100	Religious organisations and services	\$0.30
52690	Repair and maintenance (not elsewhere classified)	\$0.42
24300	Reproduction of recorded media	\$0.27
41120	Residential building construction (not elsewhere classified)	\$0.78
87220	Residential care services (not elsewhere classified)	\$0.50
77110	Residential property operators and developers (excluding construction)	\$0.37
87222	Residential refuge operation	\$0.18
52597	Retail commission-based buying and/or selling	\$0.37
71111	Retail postal services	\$0.24
87211	Retirement village operation (with rest home or hospital facilities)	\$0.50
87210	Retirement village operation (without rest home or hospital facilities)	\$0.50
25610	Rigid and semi-rigid polymer product manufacturing	\$0.43
41210	Road and bridge construction	\$0.54
61100	Road freight transport	\$0.51
04110	Rock lobster and crab fishing or potting	\$1.78
42230	Roofing services	\$0.78
22230	Rope, cordage, and twine manufacturing	\$0.88
23391	Sanitary paper product manufacturing	\$0.27
66500	Scenic and sightseeing transport (excluding aviation)	\$1.52
78100	Scientific research services	\$0.37
78290	Scientific testing and analysis services	\$0.37

Classification unit number	Classification unit	Levy rate per \$100 of earnings
21730	Seafood processing (other than on board vessels)	\$0.62
84220	Secondary education	\$0.20
37020	Sewerage and drainage services	\$0.33
02120	Shearing services	\$0.49
01230	Sheep and beef cattle farming	\$0.49
01240	Sheep farming	\$0.49
27590	Sheet metal product manufacturing (except metal structural and container products)	\$0.43
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$0.88
13170	Silver, lead, and zinc ore mining	\$1.03
42100	Site preparation services	\$0.54
87290	Social assistance services (not elsewhere classified)	\$0.18
21810	Soft drink, cordial, and syrup manufacturing	\$0.27
24235	Software publishing	\$0.27
96350	Solid waste collection services	\$0.30
78520	Specialised design services (not elsewhere classified)	\$0.21
51290	Specialised food retailing (not elsewhere classified)	\$0.42
86220	Specialist medical services	\$0.18
84240	Special-school education	\$0.20
21840	Spirit manufacturing	\$0.27
52410	Sport and camping equipment retailing	\$0.24
93192	Sport and physical recreation—boating or yachting	\$0.57
93174	Sport and physical recreation—community cricket	\$0.57
93190	Sport and physical recreation—community (not elsewhere classified)	\$0.57
93170	Sport and physical recreation—community rugby	\$0.57
93171	Sport and physical recreation—community rugby league	\$0.57
93193	Sport and physical recreation—cycling	\$0.57

Classification unit number	Classification unit	Levy rate per \$100 of earnings
93195	Sport and physical recreation—golf	\$0.57
93197	Sport and physical recreation—motor cycling	\$0.57
93198	Sport and physical recreation—motor racing	\$0.57
93199	Sport and physical recreation—netball	\$0.57
93194	Sport and physical recreation—professional cricket	\$0.57
93180	Sport and physical recreation—professional rugby	\$0.57
93181	Sport and physical recreation—professional rugby league	\$0.57
93175	Sport and physical recreation—professional sport (not elsewhere classified)	\$0.57
93182	Sport and physical recreation—snow skiing	\$0.57
93184	Sport and physical recreation—softball or baseball	\$0.57
93185	Sport and physical recreation—squash or badminton	\$0.57
93186	Sport and physical recreation—swimming	\$0.57
93187	Sport and physical recreation—tennis	\$0.57
93188	Sport and physical recreation—water skiing	\$0.57
93196	Sporting and recreational equine activities (not elsewhere classified)	\$0.57
84500	Sports and physical recreation instruction	\$0.57
93120	Sports and physical recreation venues, grounds, and facilities operation	\$0.57
27620	Spring and wire product manufacturing	\$0.62
52460	Stationery goods retailing	\$0.24
27130	Steel pipe and tube manufacturing	\$0.43
66210	Stevedoring services	\$1.52
01160	Stone fruit growing	\$0.49
52590	Store-based retailing (not elsewhere classified)	\$0.42
27490	Structural metal product manufacturing (not elsewhere classified)	\$1.15
42240	Structural steel erection services	\$0.78
27410	Structural steel fabricating	\$1.15
21710	Sugar manufacturing	\$0.43

Classification unit number	Classification unit	Levy rate per \$100 of earnings
74120	Superannuation funds	\$0.27
51100	Supermarket and grocery stores	\$0.42
27640	Surface coating and finishing	\$0.62
78220	Surveying and mapping services	\$0.37
25330	Synthetic resin and synthetic rubber manufacturing	\$0.62
22120	Synthetic textile manufacturing	\$1.15
51250	Takeaway food services	\$0.34
61231	Taxi and other vehicle scheduling operations	\$0.37
61230	Taxi and road transport (not elsewhere classified)	\$0.48
84320	Technical and vocational education and training	\$0.20
46160	Telecommunications goods wholesaling	\$0.27
71230	Telecommunications services (not elsewhere classified)	\$0.59
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	\$1.15
22220	Textile floor covering manufacturing	\$1.15
47210	Textile product wholesaling	\$0.27
42430	Tiling and carpeting services	\$0.78
23130	Timber resawing and dressing	\$0.62
45310	Timber wholesaling	\$0.43
52420	Toy and game retailing	\$0.24
47930	Toy and sporting goods wholesaling	\$0.27
29420	Toy, sporting, and recreational product manufacturing	\$0.43
53130	Trailer and motor vehicle retailing (not elsewhere classified)	\$0.33
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.33
65090	Transport (not elsewhere classified)	\$0.51
28290	Transport equipment manufacturing (not elsewhere classified)	\$0.88
66190	Transport support services (not elsewhere classified)	\$0.51
66410	Travel agency and tour arrangement services	\$0.21

Classification unit number	Classification unit	Levy rate per \$100 of earnings
01111	Turf growing	\$0.49
25510	Tyre manufacturing	\$1.15
53240	Tyre retailing	\$0.65
61220	Urban bus transport	\$0.48
41221	Utility network construction and maintenance services	\$0.54
01130	Vegetable growing	\$0.49
23210	Veneer and plywood manufacturing	\$0.62
25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.43
86400	Veterinary services	\$0.37
95110	Video and other electronic media rental and hiring	\$0.30
67090	Warehousing and storage services (not elsewhere classified)	\$0.48
96380	Waste collection services (not elsewhere classified)	\$0.30
96370	Waste remediation and materials recovery services	\$0.78
96340	Waste treatment and disposal services	\$0.30
52550	Watch and jewellery retailing	\$0.24
63031	Water passenger transport (river, lake, or harbour)	\$1.52
37010	Water supply	\$0.33
66290	Water transport support services (not elsewhere classified)	\$1.52
28511	Whiteware appliance manufacturing	\$0.27
47991	Wholesaling—commission-based or excluding storage and handling of goods	\$0.21
47990	Wholesaling (not elsewhere classified)	\$0.27
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.27
71200	Wired telecommunications network operation	\$0.59
71210	Wireless telecommunications network operation (not elsewhere classified)	\$0.59
23120	Wood chipping	\$0.62

Classification unit number	Classification unit	Levy rate per \$100 of earnings
23290	Wood product manufacturing (not elsewhere classified)	\$0.62
29210	Wooden furniture and upholstered seat manufacturing	\$0.43
23230	Wooden structural fittings and components manufacturing	\$0.62
22110	Wool scouring	\$0.88
45111	Wool wholesaling	\$0.27
92310	Zoological and botanic gardens operation	\$0.37

Schedule 3 rr 4, 15–17

**Classifications and levy rates for purchase
of agreed level of weekly compensation**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
57100	Accommodation	\$1.27	\$0.09
78420	Accounting services	\$0.08	\$0.06
25491	Adhesive manufacturing	\$0.78	\$0.08
78693	Administrative services (not elsewhere classified)	\$0.36	\$0.06
84400	Adult, community, and other education (not elsewhere classified)	\$0.35	\$0.06
78510	Advertising services	\$0.42	\$0.07
86130	Aged care residential services	\$2.43	\$0.13
46110	Agricultural and construction machinery wholesaling	\$1.34	\$0.10
28610	Agricultural machinery and equipment manufacturing	\$2.79	\$0.14
45190	Agricultural product wholesaling (not elsewhere classified)	\$0.96	\$0.08
02190	Agriculture and fishing support services (not elsewhere classified)	\$3.33	\$0.16
42330	Air conditioning and heating services	\$1.52	\$0.10
64040	Air operations under Civil Aviation Rules Part 133 or 135	\$2.94	\$0.15
02130	Air operations under Civil Aviation Rules Part 137	\$2.94	\$0.15
64050	Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, and 106	\$2.94	\$0.15
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.72	\$0.08
28240	Aircraft manufacturing and repair services	\$0.90	\$0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
66300	Airport operations and air transport support services (not elsewhere classified)	\$0.72	\$0.08
86390	Allied health services (not elsewhere classified)	\$0.37	\$0.06
27210	Alumina production	\$1.57	\$0.10
27310	Aluminium rolling, drawing, and extruding	\$2.24	\$0.12
27220	Aluminium smelting	\$1.57	\$0.10
86330	Ambulance services	\$2.43	\$0.13
93400	Amusement and other recreation activities (not elsewhere classified)	\$6.40	\$0.26
93300	Amusement parks and centres operation	\$1.37	\$0.10
52520	Antique and used goods retailing	\$1.37	\$0.10
01150	Apple and pear growing	\$2.38	\$0.13
27420	Architectural aluminium product manufacturing	\$2.24	\$0.12
78210	Architectural services	\$0.08	\$0.06
84600	Arts education	\$0.35	\$0.06
53230	Automotive body, paint, and interior repair and maintenance	\$1.62	\$0.10
28130	Automotive electrical components manufacturing	\$1.73	\$0.11
53220	Automotive electrical services	\$1.55	\$0.10
53290	Automotive repair and maintenance (not elsewhere classified)	\$1.62	\$0.10
75190	Auxiliary finance and investment services (not elsewhere classified)	\$0.15	\$0.06
75200	Auxiliary insurance services	\$0.15	\$0.06
21640	Bakery product manufacturing (non-factory-based)	\$1.80	\$0.11
73210	Banking	\$0.15	\$0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
25490	Basic chemical product manufacturing (not elsewhere classified)	\$0.78	\$0.08
25350	Basic inorganic chemical manufacturing	\$0.42	\$0.07
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$1.57	\$0.10
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$1.57	\$0.10
25340	Basic organic chemical manufacturing	\$0.84	\$0.08
25360	Basic polymer manufacturing (not elsewhere classified)	\$2.02	\$0.12
01250	Beef cattle farming	\$3.86	\$0.18
01593	Beekeeping	\$3.86	\$0.18
21820	Beer manufacturing	\$1.04	\$0.09
01192	Berry fruit growing	\$2.39	\$0.13
21630	Biscuit manufacturing (factory-based)	\$1.86	\$0.11
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$3.06	\$0.15
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	\$2.65	\$0.14
47940	Book and magazine wholesaling	\$0.57	\$0.07
24230	Book publishing	\$0.18	\$0.06
21610	Bread manufacturing (factory-based)	\$1.76	\$0.11
42220	Bricklaying services	\$4.07	\$0.18
95300	Brothel-keeping, massage parlour, and prostitution services	\$0.98	\$0.08
42592	Building completion services—all trades subcontracted	\$0.73	\$0.08
42342	Building installation services (not elsewhere classified)	\$1.52	\$0.10
73220	Building society operation	\$0.15	\$0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
96210	Business and professional association services	\$0.37	\$0.06
91230	Cable and other subscription programming	\$0.36	\$0.06
57300	Cafes and restaurants	\$1.27	\$0.09
21620	Cake and pastry manufacturing (factory-based)	\$1.86	\$0.11
78692	Call centre operation	\$0.36	\$0.06
53110	Car retailing (including associated vehicle servicing)	\$0.93	\$0.08
46210	Car wholesaling	\$0.37	\$0.06
42420	Carpentry services	\$4.07	\$0.18
93220	Casino operation	\$0.85	\$0.08
51270	Catering services	\$1.27	\$0.09
26310	Cement and lime manufacturing	\$2.08	\$0.12
73100	Central banking	\$0.15	\$0.06
81110	Central government administration (not elsewhere classified)	\$0.17	\$0.06
26290	Ceramic product manufacturing (not elsewhere classified)	\$2.99	\$0.15
45120	Cereal grain wholesaling	\$1.44	\$0.10
21520	Cereal, pasta, and baking-mix manufacturing	\$1.76	\$0.11
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	\$1.85	\$0.11
87100	Child care services	\$0.81	\$0.08
86360	Chiropractic and osteopathic services	\$0.37	\$0.06
21900	Cigarette and tobacco product manufacturing	\$1.04	\$0.09
01191	Citrus fruit growing	\$2.38	\$0.13
26210	Clay brick manufacturing	\$2.08	\$0.12
25450	Cleaning compound manufacturing	\$0.98	\$0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
78660	Cleaning services and facilities management (not elsewhere classified)	\$2.42	\$0.13
52620	Clothing and footwear repair	\$0.72	\$0.08
47220	Clothing and footwear wholesaling	\$0.57	\$0.07
22420	Clothing manufacturing	\$1.02	\$0.09
52210	Clothing retailing	\$0.41	\$0.07
57400	Clubs (hospitality)	\$1.27	\$0.09
11010	Coal mining	\$2.87	\$0.14
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$2.30	\$0.13
63010	Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	\$2.30	\$0.13
84230	Combined primary and secondary education	\$0.35	\$0.06
46220	Commercial vehicle wholesaling	\$1.34	\$0.10
28420	Communications equipment manufacturing	\$0.44	\$0.07
86340	Community health centre operation	\$0.37	\$0.06
96291	Community-based, multi-functional activities (not elsewhere classified)	\$0.98	\$0.08
52341	Computer and computer peripherals retailing	\$0.84	\$0.08
46130	Computer and computer peripherals wholesaling	\$0.37	\$0.06
28410	Computer and electronic office equipment manufacturing	\$0.44	\$0.07
78340	Computer systems design and related services	\$0.08	\$0.06
26350	Concrete product manufacturing	\$2.08	\$0.12
42210	Concreting services	\$4.06	\$0.18

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
21720	Confectionery manufacturing	\$1.18	\$0.09
14190	Construction material mining (not elsewhere classified)	\$2.87	\$0.14
42590	Construction services (not elsewhere classified)	\$4.07	\$0.18
23390	Converted paper product manufacturing (not elsewhere classified)	\$1.68	\$0.11
27230	Copper, silver, lead, and zinc smelting and refining	\$1.57	\$0.10
78560	Corporate head office management services	\$0.42	\$0.07
96320	Correctional and detention services	\$1.63	\$0.10
23330	Corrugated paperboard and paperboard container manufacturing	\$0.98	\$0.08
25460	Cosmetic and toiletry preparation manufacturing	\$0.98	\$0.08
71120	Courier pick-up and delivery services	\$2.43	\$0.13
52591	Craft and gift retailing (not elsewhere classified)	\$0.41	\$0.07
92420	Creative artists, musicians, writers, and performers	\$0.85	\$0.08
78691	Credit reporting and debt collection services	\$0.36	\$0.06
73230	Credit union operation	\$0.15	\$0.06
01690	Crop growing (not elsewhere classified)	\$2.38	\$0.13
21130	Cured meat and smallgoods manufacturing	\$1.85	\$0.11
66440	Customs and shipping agency services (excluding handling of goods)	\$0.30	\$0.06
22210	Cut and sewn textile product manufacturing	\$1.02	\$0.09
01300	Dairy cattle farming	\$3.87	\$0.18
47130	Dairy produce wholesaling	\$1.44	\$0.10

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
78310	Data processing and web-hosting services	\$0.18	\$0.06
01530	Deer farming	\$3.86	\$0.18
82000	Defence	\$1.12	\$0.09
86230	Dental services	\$0.37	\$0.06
52100	Department stores	\$0.84	\$0.08
73290	Depository financial intermediation (not elsewhere classified)	\$0.15	\$0.06
95270	Diet and weight-reduction centre operation	\$0.98	\$0.08
24233	Directory and mailing-list publishing	\$0.18	\$0.06
78630	Document preparation services	\$0.36	\$0.06
93112	Dog racing activities	\$6.40	\$0.26
28510	Domestic appliance manufacturing (not elsewhere classified)	\$0.90	\$0.08
52610	Domestic appliance repair and maintenance	\$1.62	\$0.10
84700	Educational support services	\$0.36	\$0.06
28520	Electric cable and wire manufacturing	\$1.61	\$0.10
28540	Electric lighting equipment manufacturing	\$0.90	\$0.08
52342	Electrical and electronic goods retailing (not elsewhere classified)	\$0.84	\$0.08
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.37	\$0.06
52340	Electrical, electronic, and gas appliance retailing	\$0.84	\$0.08
28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.90	\$0.08
42320	Electrical services (including telecommunication services within buildings)	\$1.52	\$0.10
36130	Electricity generation (not elsewhere classified)	\$0.45	\$0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
36101	Electricity line-system operation	\$2.07	\$0.12
28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.90	\$0.08
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.19	\$0.06
78320	Electronic information storage services	\$0.18	\$0.06
78610	Employment placement and recruitment services (no on-hired staff)	\$0.36	\$0.06
36103	Energy and services utilities operation (excluding construction, maintenance and plant operation)	\$0.45	\$0.07
78230	Engineering design and engineering consulting services	\$0.42	\$0.07
52350	Entertainment media retailing	\$0.41	\$0.07
25410	Explosives manufacturing	\$0.78	\$0.08
27690	Fabricated metal product manufacturing (not elsewhere classified)	\$2.65	\$0.14
25310	Fertiliser manufacturing	\$2.02	\$0.12
75110	Financial asset broking services	\$0.15	\$0.06
73400	Financial asset investing	\$0.15	\$0.06
42341	Fire and security alarm installation services	\$1.52	\$0.10
96330	Fire protection and other emergency services (except police and ambulance services)	\$1.85	\$0.11
52592	Firewood, coal, and coke retailing	\$3.79	\$0.17
47140	Fish and seafood wholesaling	\$1.98	\$0.12
04130	Fish trawling, seining, and netting (including processing on board)	\$6.86	\$0.27
04190	Fishing (not elsewhere classified)	\$3.39	\$0.16

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	\$1.61	\$0.10
52320	Floor covering retailing	\$1.37	\$0.10
01120	Floriculture production	\$2.38	\$0.13
52540	Flower retailing	\$0.41	\$0.07
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$1.61	\$0.10
46190	Food and other specialised industrial machinery and equipment wholesaling	\$0.57	\$0.07
21790	Food product manufacturing (not elsewhere classified)	\$1.86	\$0.11
22500	Footwear manufacturing	\$1.02	\$0.09
52220	Footwear retailing	\$0.41	\$0.07
81300	Foreign government representation	\$0.17	\$0.06
03021	Forest product and moss gathering and processing	\$3.33	\$0.16
03010	Forestry	\$6.81	\$0.27
03030	Forestry support services (excluding tree cutting and felling)	\$6.81	\$0.27
36110	Fossil fuel electricity generation	\$0.45	\$0.07
91220	Free-to-air television broadcasting	\$0.36	\$0.06
66420	Freight forwarding services	\$1.99	\$0.12
51210	Fresh meat, fish, and poultry retailing	\$1.80	\$0.11
01190	Fruit and tree nut growing (not elsewhere classified)	\$2.38	\$0.13
21300	Fruit and vegetable processing	\$1.88	\$0.11
51220	Fruit and vegetable retailing	\$1.80	\$0.11
47150	Fruit and vegetable wholesaling	\$1.44	\$0.10
95240	Funeral, crematorium, and cemetery services	\$0.98	\$0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
47320	Furniture and floor coverings wholesaling	\$0.96	\$0.08
29290	Furniture manufacturing (not elsewhere classified)	\$1.94	\$0.11
52310	Furniture retailing	\$1.37	\$0.10
93290	Gambling activities (not elsewhere classified)	\$0.48	\$0.07
52530	Garden supplies retailing	\$1.37	\$0.10
95250	Gardening and turf management services	\$3.93	\$0.18
36200	Gas supply	\$2.07	\$0.12
74220	General insurance	\$0.15	\$0.06
86210	General practice medical services	\$0.10	\$0.06
26100	Glass and glass product manufacturing	\$2.08	\$0.12
42450	Glazing services	\$3.83	\$0.17
13140	Gold ore mining	\$2.87	\$0.14
95190	Goods and equipment rental and hiring (not elsewhere classified)	\$1.44	\$0.10
01220	Grain and sheep or grain and beef cattle farming	\$3.87	\$0.18
01210	Grain growing	\$2.38	\$0.13
21510	Grain mill product manufacturing	\$1.86	\$0.11
67010	Grain storage services	\$1.79	\$0.11
01140	Grape growing	\$2.38	\$0.13
14110	Gravel and sand quarrying	\$2.87	\$0.14
47191	Grocery wholesaling—multiple product ranges	\$1.44	\$0.10
47190	Grocery wholesaling (not elsewhere classified)	\$1.44	\$0.10
95260	Hairdressing and beauty services	\$0.98	\$0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
52330	Hardware and building supplies retailing	\$1.37	\$0.10
45390	Hardware goods wholesaling (not elsewhere classified)	\$0.96	\$0.08
93130	Health and fitness centres and gymnasia operation	\$1.37	\$0.10
86391	Health care services (not elsewhere classified)	\$0.37	\$0.06
74210	Health insurance	\$0.15	\$0.06
41220	Heavy and civil engineering construction (not elsewhere classified)	\$3.05	\$0.15
77430	Heavy machinery and scaffolding rental and hiring	\$1.44	\$0.10
84310	Higher education (undergraduate and postgraduate courses)	\$0.35	\$0.06
42101	Hire of construction machinery and cranes with operator	\$3.05	\$0.15
77301	Holder investor farms and livestock	\$0.73	\$0.08
93111	Horse and dog racing administration and track operation	\$1.37	\$0.10
01520	Horse farming and horse agistment	\$6.75	\$0.27
93113	Horse racing activities—harness racing	\$6.75	\$0.27
93115	Horse racing activities—harness racing—drivers	\$6.75	\$0.27
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	\$13.62	\$0.48
93114	Horse racing activities—thoroughbred racing—jockeys	\$13.62	\$0.48
86110	Hospitals (except psychiatric hospitals)	\$0.96	\$0.08
41110	House construction	\$4.07	\$0.18
52331	Houseware retailing	\$1.37	\$0.10

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
25430	Human pharmaceutical and medicinal product manufacturing	\$0.98	\$0.08
02200	Hunting and trapping	\$6.76	\$0.27
36120	Hydroelectricity generation	\$0.45	\$0.07
21220	Ice cream manufacturing	\$1.85	\$0.11
45230	Industrial and agricultural chemical product wholesaling	\$0.37	\$0.06
25320	Industrial gas manufacturing	\$0.42	\$0.07
92110	Information services (not elsewhere classified)	\$0.32	\$0.06
63030	Inland water transport (except passenger-only)	\$2.30	\$0.13
96290	Interest group services (not elsewhere classified)	\$0.37	\$0.06
24232	Internet publishing and broadcasting	\$0.18	\$0.06
71240	Internet service providers and web search portals	\$0.26	\$0.06
61210	Interurban and rural bus transport	\$1.77	\$0.11
78640	Investigation and security services	\$1.48	\$0.10
27120	Iron and steel casting	\$1.99	\$0.12
27121	Iron and steel forging	\$1.99	\$0.12
13110	Iron ore mining	\$2.87	\$0.14
27110	Iron smelting and steel manufacturing	\$1.99	\$0.12
29410	Jewellery and silverware manufacturing	\$0.44	\$0.07
47920	Jewellery and watch wholesaling	\$0.57	\$0.07
81200	Justice	\$0.14	\$0.06
47390	Kitchenware and diningware wholesaling	\$0.96	\$0.08
01170	Kiwifruit growing	\$2.38	\$0.13
22390	Knitted product manufacturing	\$1.02	\$0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
96220	Labour association services	\$0.37	\$0.06
86131	Labour supply services (nursing, medical, and dental)	\$2.16	\$0.12
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$1.94	\$0.11
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work)	\$4.06	\$0.18
78620	Labour supply services (on-hired staff—office workers only)	\$0.36	\$0.06
41222	Land development and subdivision	\$3.05	\$0.15
42510	Landscape construction services	\$3.93	\$0.18
95210	Laundry and dry-cleaning services	\$1.94	\$0.11
22620	Leather and leather substitute goods manufacturing	\$1.72	\$0.11
22611	Leather tanning, fellmongery, and fur dressing	\$3.62	\$0.17
78410	Legal services	\$0.08	\$0.06
92100	Libraries and archives	\$0.36	\$0.06
74110	Life insurance	\$0.15	\$0.06
28650	Lifting and material-handling equipment manufacturing	\$1.61	\$0.10
04150	Line fishing (including processing on board)	\$6.87	\$0.27
47170	Liquor and tobacco product wholesaling	\$0.37	\$0.06
51230	Liquor retailing	\$1.80	\$0.11
01590	Livestock farming (not elsewhere classified)	\$3.86	\$0.18
81130	Local government administration (not elsewhere classified)	\$0.36	\$0.06
23110	Log sawmilling	\$4.25	\$0.19

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
03020	Logging	\$6.76	\$0.27
93210	Lottery operation	\$0.48	\$0.07
28640	Machine tool and parts manufacturing	\$1.61	\$0.10
28690	Machinery and equipment manufacturing (not elsewhere classified)	\$2.79	\$0.14
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	\$1.62	\$0.10
24221	Magazine and other periodical publishing	\$0.18	\$0.06
78550	Management advice and related consulting services	\$0.42	\$0.07
52230	Manchester and textile goods retailing (not elsewhere classified)	\$0.41	\$0.07
29490	Manufacturing (not elsewhere classified)	\$1.94	\$0.11
52450	Marine equipment retailing	\$0.93	\$0.08
78530	Market research and statistical services	\$0.08	\$0.06
29230	Mattress manufacturing	\$1.94	\$0.11
21111	Meat and food inspection services	\$1.80	\$0.11
21110	Meat processing	\$6.89	\$0.27
47110	Meat, poultry, and smallgoods wholesaling	\$1.98	\$0.12
28320	Medical and surgical equipment and prosthetics manufacturing	\$0.44	\$0.07
45220	Metal and mineral wholesaling	\$2.24	\$0.12
27510	Metal container manufacturing (not elsewhere classified)	\$1.61	\$0.10
29220	Metal furniture manufacturing	\$2.79	\$0.14
13190	Metal ore mining (not elsewhere classified)	\$2.87	\$0.14
27430	Metal roof and guttering manufacturing (except aluminium)	\$2.15	\$0.12

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
86132	Midwifery services	\$2.16	\$0.12
21210	Milk and cream processing	\$1.85	\$0.11
15130	Mineral exploration	\$2.87	\$0.14
13150	Mineral sand mining	\$2.87	\$0.14
28620	Mining and construction machinery manufacturing	\$2.79	\$0.14
14200	Mining and quarrying (not elsewhere classified)	\$2.87	\$0.14
15200	Mining support services (not elsewhere classified)	\$2.87	\$0.14
91120	Motion picture and video distribution	\$0.36	\$0.06
91110	Motion picture and video production	\$0.36	\$0.06
91130	Motion picture exhibition	\$0.36	\$0.06
53120	Motor cycle retailing (including associated vehicle servicing)	\$0.93	\$0.08
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.44	\$0.10
28120	Motor vehicle body and trailer manufacturing	\$2.79	\$0.14
46240	Motor vehicle dismantling and used-part wholesaling	\$2.35	\$0.13
28110	Motor vehicle manufacturing	\$1.73	\$0.11
46230	Motor vehicle new-part wholesaling	\$0.93	\$0.08
28190	Motor vehicle parts manufacturing (not elsewhere classified)	\$1.73	\$0.11
53140	Motor vehicle parts retailing	\$0.93	\$0.08
92200	Museum operation	\$0.48	\$0.07
01692	Mushroom growing	\$2.38	\$0.13
92510	Music and other sound recording activities (not elsewhere classified)	\$0.36	\$0.06
24234	Music publishing	\$0.18	\$0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
25590	Natural rubber product manufacturing	\$2.03	\$0.12
22140	Natural textile manufacturing	\$3.44	\$0.16
92390	Nature reserve and conservation park operation	\$1.94	\$0.11
52430	Newspaper and book retailing	\$0.41	\$0.07
24211	Newspaper publishing	\$0.18	\$0.06
73300	Non-depository financing	\$0.15	\$0.06
27330	Non-ferrous metal casting and forging	\$1.57	\$0.10
77300	Non-financial assets leasing and investment	\$0.73	\$0.08
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$2.08	\$0.12
41130	Non-residential building construction	\$4.06	\$0.18
77120	Non-residential property operators and developers (excluding construction)	\$0.73	\$0.08
52595	Non-store retailing	\$1.37	\$0.10
01110	Nursery production	\$2.38	\$0.13
27630	Nut, bolt, screw, and rivet manufacturing	\$2.24	\$0.12
78540	Office administrative services	\$0.36	\$0.06
04210	Offshore aquaculture	\$3.33	\$0.16
21400	Oil and fat manufacturing	\$1.88	\$0.11
12000	Oil and gas extraction	\$0.42	\$0.07
01180	Olive growing	\$2.38	\$0.13
36102	On-selling electricity and electricity market operation	\$0.45	\$0.07
04220	Onshore aquaculture	\$3.33	\$0.16
86320	Optometry and optical dispensing	\$0.10	\$0.06
78670	Packaging services	\$1.18	\$0.09
25420	Paint and coatings manufacturing	\$0.78	\$0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
42440	Painting and decorating services	\$3.83	\$0.17
23340	Paper bag and sack manufacturing	\$0.98	\$0.08
47950	Paper product wholesaling	\$0.57	\$0.07
24110	Paper stationery manufacturing	\$0.98	\$0.08
66110	Parking services	\$0.98	\$0.08
87292	Parole or probationary services	\$0.14	\$0.06
77410	Passenger car and minibus rental and hiring	\$0.63	\$0.07
86310	Pathology and diagnostic imaging services	\$0.37	\$0.06
92410	Performing arts operation	\$0.85	\$0.08
92520	Performing arts venue operation	\$0.85	\$0.08
52560	Personal accessories retailing (not elsewhere classified)	\$1.37	\$0.10
95290	Personal services (not elsewhere classified)	\$0.98	\$0.08
78650	Pest control services, except agricultural and forestry	\$2.42	\$0.13
25440	Pesticide manufacturing	\$0.98	\$0.08
25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$2.02	\$0.12
15110	Petroleum and natural gas exploration	\$2.87	\$0.14
53210	Petroleum fuel retailing (including associated vehicle servicing)	\$0.93	\$0.08
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.37	\$0.06
25100	Petroleum refining and petroleum fuel manufacturing	\$0.42	\$0.07
47960	Pharmaceutical and toiletry goods wholesaling	\$0.37	\$0.06
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.41	\$0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
95220	Photographic film processing	\$0.41	\$0.07
28310	Photographic, optical, and ophthalmic equipment manufacturing	\$0.44	\$0.07
86350	Physiotherapy services	\$0.37	\$0.06
01510	Pig farming	\$3.86	\$0.18
65010	Pipeline transport	\$0.42	\$0.07
26320	Plaster and gypsum product manufacturing	\$2.08	\$0.12
42410	Plastering and ceiling services	\$3.83	\$0.17
45391	Plumbing goods wholesaling	\$0.96	\$0.08
42310	Plumbing services	\$2.53	\$0.13
96310	Police services	\$1.12	\$0.09
25630	Polymer film and sheet packaging material manufacturing	\$1.57	\$0.10
25650	Polymer foam product manufacturing	\$1.57	\$0.10
25661	Polymer product manufacturing (not elsewhere classified)	\$1.57	\$0.10
66230	Port and water transport terminal and marina operations	\$2.30	\$0.13
71110	Postal services	\$1.94	\$0.11
91111	Post-production services and other motion picture and video activities (not elsewhere classified)	\$0.36	\$0.06
21795	Potato crisps and corn crisps manufacturing	\$1.18	\$0.09
01420	Poultry farming (eggs)	\$2.31	\$0.13
01410	Poultry farming (meat)	\$2.31	\$0.13
21120	Poultry processing	\$3.77	\$0.17
04120	Prawn fishing	\$6.77	\$0.27
29110	Prefabricated metal building manufacturing	\$2.65	\$0.14

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
29190	Prefabricated wooden building manufacturing	\$2.98	\$0.15
21740	Prepared animal and bird feed manufacturing	\$1.86	\$0.11
84100	Preschool education	\$0.81	\$0.08
84210	Primary education	\$0.35	\$0.06
24120	Printing	\$0.81	\$0.08
24130	Printing support services	\$0.81	\$0.08
97000	Private households employing staff	\$0.98	\$0.08
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.44	\$0.07
46120	Professional and scientific goods wholesaling	\$0.37	\$0.06
95230	Professional photographic services	\$0.27	\$0.06
78291	Professional, scientific, and technical services (not elsewhere classified)	\$0.42	\$0.07
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.96	\$0.08
96360	Public order and safety services (not elsewhere classified)	\$0.36	\$0.06
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.18	\$0.06
57200	Pubs, taverns, and bars	\$1.27	\$0.09
23310	Pulp, paper, and paperboard manufacturing	\$0.98	\$0.08
28660	Pump and compressor manufacturing	\$1.61	\$0.10
91210	Radio broadcasting	\$0.36	\$0.06
62000	Rail freight transport	\$3.79	\$0.17
62100	Rail passenger transport	\$3.79	\$0.17
28230	Railway rolling stock manufacturing and repair services	\$2.79	\$0.14

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
26330	Ready-mixed concrete manufacturing	\$2.99	\$0.15
77200	Real estate services	\$0.30	\$0.06
23220	Reconstituted wood product manufacturing	\$1.68	\$0.11
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$1.36	\$0.10
96100	Religious organisations and services	\$0.37	\$0.06
52690	Repair and maintenance (not elsewhere classified)	\$0.72	\$0.08
24300	Reproduction of recorded media	\$0.44	\$0.07
41120	Residential building construction (not elsewhere classified)	\$4.07	\$0.18
87220	Residential care services (not elsewhere classified)	\$2.43	\$0.13
77110	Residential property operators and developers (excluding construction)	\$0.73	\$0.08
87222	Residential refuge operation	\$0.37	\$0.06
52597	Retail commission-based buying and/or selling	\$1.37	\$0.10
71111	Retail postal services	\$0.41	\$0.07
87211	Retirement village operation (with rest home or hospital facilities)	\$2.16	\$0.12
87210	Retirement village operation (without rest home or hospital facilities)	\$2.16	\$0.12
25610	Rigid and semi-rigid polymer product manufacturing	\$1.57	\$0.10
41210	Road and bridge construction	\$3.05	\$0.15
61100	Road freight transport	\$3.79	\$0.17
04110	Rock lobster and crab fishing or potting	\$6.98	\$0.27
42230	Roofing services	\$4.07	\$0.18
22230	Rope, cordage, and twine manufacturing	\$4.18	\$0.19

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
23391	Sanitary paper product manufacturing	\$1.68	\$0.11
66500	Scenic and sightseeing transport (excluding aviation)	\$2.30	\$0.13
78100	Scientific research services	\$0.42	\$0.07
78290	Scientific testing and analysis services	\$0.42	\$0.07
21730	Seafood processing (other than on board vessels)	\$3.77	\$0.17
84220	Secondary education	\$0.35	\$0.06
37020	Sewerage and drainage services	\$2.07	\$0.12
02120	Shearing services	\$6.89	\$0.27
01230	Sheep and beef cattle farming	\$3.87	\$0.18
01240	Sheep farming	\$3.87	\$0.18
27590	Sheet metal product manufacturing (except metal structural and container products)	\$2.15	\$0.12
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$3.84	\$0.17
13170	Silver, lead, and zinc ore mining	\$2.87	\$0.14
42100	Site preparation services	\$3.05	\$0.15
87290	Social assistance services (not elsewhere classified)	\$2.16	\$0.12
21810	Soft drink, cordial, and syrup manufacturing	\$1.04	\$0.09
24235	Software publishing	\$0.27	\$0.06
96350	Solid waste collection services	\$3.26	\$0.16
78520	Specialised design services (not elsewhere classified)	\$0.42	\$0.07
51290	Specialised food retailing (not elsewhere classified)	\$1.80	\$0.11
86220	Specialist medical services	\$0.10	\$0.06
84240	Special-school education	\$0.35	\$0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
21840	Spirit manufacturing	\$1.04	\$0.09
52410	Sport and camping equipment retailing	\$0.41	\$0.07
93192	Sport and physical recreation—boating or yachting	\$1.37	\$0.10
93174	Sport and physical recreation—community cricket	\$1.37	\$0.10
93190	Sport and physical recreation—community (not elsewhere classified)	\$1.37	\$0.10
93170	Sport and physical recreation—community rugby	\$1.37	\$0.10
93171	Sport and physical recreation—community rugby league	\$1.37	\$0.10
93193	Sport and physical recreation—cycling	\$1.37	\$0.10
93195	Sport and physical recreation—golf	\$1.37	\$0.10
93197	Sport and physical recreation—motor cycling	\$6.40	\$0.26
93198	Sport and physical recreation—motor racing	\$6.40	\$0.26
93199	Sport and physical recreation—netball	\$1.37	\$0.10
93194	Sport and physical recreation—professional cricket	\$13.62	\$0.48
93180	Sport and physical recreation—professional rugby	\$13.62	\$0.48
93181	Sport and physical recreation—professional rugby league	\$13.62	\$0.48
93175	Sport and physical recreation—professional sport (not elsewhere classified)	\$12.30	\$0.44
93182	Sport and physical recreation—snow skiing	\$6.40	\$0.26
93184	Sport and physical recreation—softball or baseball	\$1.37	\$0.10

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
93185	Sport and physical recreation—squash or badminton	\$1.37	\$0.10
93186	Sport and physical recreation—swimming	\$1.37	\$0.10
93187	Sport and physical recreation—tennis	\$1.37	\$0.10
93188	Sport and physical recreation—water skiing	\$1.37	\$0.10
93196	Sporting and recreational equine activities (not elsewhere classified)	\$6.40	\$0.26
84500	Sports and physical recreation instruction	\$1.37	\$0.10
93120	Sports and physical recreation venues, grounds, and facilities operation	\$1.37	\$0.10
27620	Spring and wire product manufacturing	\$1.61	\$0.10
52460	Stationery goods retailing	\$0.41	\$0.07
27130	Steel pipe and tube manufacturing	\$1.99	\$0.12
66210	Stevedoring services	\$4.82	\$0.21
01160	Stone fruit growing	\$2.39	\$0.13
52590	Store-based retailing (not elsewhere classified)	\$1.37	\$0.10
27490	Structural metal product manufacturing (not elsewhere classified)	\$4.11	\$0.18
42240	Structural steel erection services	\$4.06	\$0.18
27410	Structural steel fabricating	\$4.11	\$0.18
21710	Sugar manufacturing	\$1.18	\$0.09
74120	Superannuation funds	\$0.15	\$0.06
51100	Supermarket and grocery stores	\$1.80	\$0.11
27640	Surface coating and finishing	\$2.65	\$0.14
78220	Surveying and mapping services	\$0.42	\$0.07
25330	Synthetic resin and synthetic rubber manufacturing	\$2.02	\$0.12

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
22120	Synthetic textile manufacturing	\$3.44	\$0.16
51250	Takeaway food services	\$1.27	\$0.09
61231	Taxi and other vehicle scheduling operations	\$0.36	\$0.06
61230	Taxi and road transport (not elsewhere classified)	\$1.77	\$0.11
84320	Technical and vocational education and training	\$0.35	\$0.06
46160	Telecommunications goods wholesaling	\$0.37	\$0.06
71230	Telecommunications services (not elsewhere classified)	\$0.26	\$0.06
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	\$1.02	\$0.09
22220	Textile floor covering manufacturing	\$3.44	\$0.16
47210	Textile product wholesaling	\$0.57	\$0.07
42430	Tiling and carpeting services	\$3.83	\$0.17
23130	Timber resawing and dressing	\$3.79	\$0.17
45310	Timber wholesaling	\$3.79	\$0.17
52420	Toy and game retailing	\$0.84	\$0.08
47930	Toy and sporting goods wholesaling	\$0.57	\$0.07
29420	Toy, sporting, and recreational product manufacturing	\$1.94	\$0.11
53130	Trailer and motor vehicle retailing (not elsewhere classified)	\$0.93	\$0.08
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.93	\$0.08
65090	Transport (not elsewhere classified)	\$1.99	\$0.12
28290	Transport equipment manufacturing (not elsewhere classified)	\$1.73	\$0.11
66190	Transport support services (not elsewhere classified)	\$1.99	\$0.12

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation	Non-abatement part rate per \$100 of agreed level of weekly compensation
66410	Travel agency and tour arrangement services	\$0.30	\$0.06
01111	Turf growing	\$2.38	\$0.13
25510	Tyre manufacturing	\$2.03	\$0.12
53240	Tyre retailing	\$2.35	\$0.13
61220	Urban bus transport	\$1.77	\$0.11
41221	Utility network construction and maintenance services	\$2.07	\$0.12
01130	Vegetable growing	\$2.38	\$0.13
23210	Veneer and plywood manufacturing	\$2.98	\$0.15
25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.98	\$0.08
86400	Veterinary services	\$0.42	\$0.07
95110	Video and other electronic media rental and hiring	\$0.41	\$0.07
67090	Warehousing and storage services (not elsewhere classified)	\$1.79	\$0.11
96380	Waste collection services (not elsewhere classified)	\$3.26	\$0.16
96370	Waste remediation and materials recovery services	\$3.26	\$0.16
96340	Waste treatment and disposal services	\$3.26	\$0.16
52550	Watch and jewellery retailing	\$0.41	\$0.07
63031	Water passenger transport (river, lake, or harbour)	\$2.30	\$0.13
37010	Water supply	\$2.07	\$0.12
66290	Water transport support services (not elsewhere classified)	\$2.30	\$0.13
28511	Whiteware appliance manufacturing	\$0.90	\$0.08
47991	Wholesaling—commission-based or excluding storage and handling of goods	\$0.37	\$0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compen- sation	Non- abate- ment part rate per \$100 of agreed level of weekly compen- sation
47990	Wholesaling (not elsewhere classified)	\$0.96	\$0.08
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$1.04	\$0.09
71200	Wired telecommunications network operation	\$0.26	\$0.06
71210	Wireless telecommunications network operation (not elsewhere classified)	\$0.26	\$0.06
23120	Wood chipping	\$4.25	\$0.19
23290	Wood product manufacturing (not elsewhere classified)	\$2.98	\$0.15
29210	Wooden furniture and upholstered seat manufacturing	\$1.94	\$0.11
23230	Wooden structural fittings and components manufacturing	\$2.98	\$0.15
22110	Wool scouring	\$4.18	\$0.19
45111	Wool wholesaling	\$0.51	\$0.07
92310	Zoological and botanic gardens operation	\$1.94	\$0.11

Schedule 4

rr 4, 31

**Classifications in respect of which
downward adjustments to Work Account
levy rates (current portion only) or
compensation levy may be made**

Industry sector	ACC classification unit
Agriculture	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
	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
	01410 Poultry farming (meat)
	01420 Poultry farming (eggs)
	01510 Pig farming
	01520 Horse farming and horse agistment
	01530 Deer farming
	01590 Livestock farming (not elsewhere classified)
	01593 Beekeeping
	01690 Crop growing (not elsewhere classified)
	01692 Mushroom growing
	02120 Shearing services

Industry sector	ACC classification unit
	02190 Agriculture and fishing support services (not elsewhere classified)
Construction	37020 Sewerage and drainage services
	41110 House construction
	41120 Residential building construction (not elsewhere classified)
	41130 Non-residential building construction
	41210 Road and bridge construction
	41220 Heavy and civil engineering construction (not elsewhere classified)
	41222 Land development and subdivision
	42100 Site preparation services
	42101 Hire of construction machinery and cranes with operator
	42210 Concreting services
	42220 Bricklaying services
	42230 Roofing services
	42240 Structural steel erection services
	42310 Plumbing services
	42320 Electrical services (including telecommunications services within buildings)
	42330 Air conditioning and heating services
	42341 Fire and security alarm installation services
	42342 Building installation services (not elsewhere classified)
	42410 Plastering and ceiling services
	42420 Carpentry services
	42430 Tiling and carpeting services
	42440 Painting and decorating services
	42450 Glazing services
	42510 Landscape construction services
	42590 Construction services (not elsewhere classified)
	42592 Building completion services—all trades subcontracted
	77110 Residential property operators and developers (excluding construction)
	77120 Non-residential property operators and developers (excluding construction)

Industry sector	ACC classification unit
	77430 Heavy machinery and scaffolding rental and hiring
Fishing	04110 Rock lobster and crab fishing or potting
	04120 Prawn fishing
	04130 Fish trawling, seining, and netting (including processing on board)
	04150 Line fishing (including processing on board)
	04190 Fishing (not elsewhere classified)
	04210 Offshore aquaculture
	04220 Onshore aquaculture
Forestry	02200 Hunting and trapping
	03010 Forestry
	03020 Logging
	03021 Forest product and moss gathering and processing
	03030 Forestry support services (excluding tree cutting and felling)
	23110 Log sawmilling
	23120 Wood chipping
	23130 Timber resawing and dressing
	45310 Timber wholesaling
	52592 Firewood, coal, and coke retailing
Motor trades	46210 Car wholesaling
	46220 Commercial vehicle wholesaling
	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)
	46230 Motor vehicle new-part wholesaling
	46240 Motor vehicle dismantling and used-part wholesaling
	53110 Car retailing (including associated vehicle servicing)
	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)
	53220 Automotive electrical services

Industry sector	ACC classification unit
	53230 Automotive body, paint, and interior repair and maintenance
	53240 Tyre retailing
	53290 Automotive repair and maintenance (not elsewhere classified)
Road freight	61100 Road freight transport
	65090 Transport (not elsewhere classified)
	66190 Transport support services (not elsewhere classified)
	66420 Freight forwarding services
	71120 Courier pick-up and delivery services
Waste management	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)

Rebecca Kitteridge,
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 2010, update the levies payable to fund the Work Account for the period comprising—

- the tax year commencing on 1 April 2010 and ending with the close of 31 March 2011; and
- any tax year commencing on or after 1 April 2011.

These regulations revoke and replace the Injury Prevention, Rehabilitation, and Compensation (Work Account Levies) Regulations 2009 (**last year's Work Account levies regulations**) and the Injury Prevention, Rehabilitation, and Compensation (Residual Claims Levy) Regulations 2009 (**last year's residual claims levy regulations**).

These regulations reflect the following changes made by the Accident Compensation Amendment Act 2010:

- the Title of these regulations reflects the change made to the Title of the principal Act, which is now called the Accident Compensation Act 2001;
- these regulations no longer set the residual claims levy, which has now been folded into the Work Account levy;
- the Work Account levy now has 2 components, namely, the current portion and the residual portion. The current portion provides for essentially the same purposes as the Work Account levy that was set in last year's Work Account levies regulations, while the residual portion provides for essentially the same purposes as the residual claims levy that was set in last year's residual claims levy regulations;
- these regulations set separate maximum amounts of earnings for the current portion and the residual portion of the Work Account levy payable by an employer or a private domestic worker.

The maximum amount of earnings on which an employer or a private domestic worker must pay the Work Account levy is set at \$110,018 for the current portion of the levy and at \$106,473 for the residual portion of the levy.

The maximum amount of earnings on which a self-employed person must pay the Work Account levy is set at \$106,473.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 30 March 2010.

Contents

- 1 General
- 2 Status of reprints
- 3 How reprints are prepared
- 4 Changes made under section 17C of the Acts and Regulations Publication Act 1989
- 5 List of amendments incorporated in this reprint (most recent first)

Notes

1 General

This is a reprint of the Accident Compensation (Work Account Levies) Regulations 2010. The reprint incorporates all the amendments to the regulations as at 1 April 2011, as specified in the list of amendments at the end of these notes.

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

2 Status of reprints

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

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

3 How reprints are prepared

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

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

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

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

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

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

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

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

Accident Compensation (Work Account Levies) Regulations 2011
(SR 2011/21): regulation 55(1)