Insurance Premiums Order (1991-92) (1991 SI 272)

[1991-272]



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The provisions displayed in this version of the legislation have all commenced.

Notes-

Note See also Notification of Determination published in Gazette No 70 of 15.6.1992, p 4049

Authorisation

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Insurance Premiums Order (1991-92) (1991 SI 272)



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Insurance Premiums Order (1991-92) (1991 SI 272)



(L.S.) P. R. SINCLAIR, Governor.

I, Rear Admiral PETER ROSS SINCLAIR, Governor of the State of New South Wales, with the advice of the Executive Council, and on the recommendation of the WorkCover Authority, and in pursuance of section 168 of the *Workers Compensation Act* 1987, do, by this my Order, fix the manner in which the premium payable by an employer for a policy of insurance is to be calculated by requiring the premium to be calculated for a period of insurance of not more than 12 months and:

(a) if the employer is a category A employer for the purposes of the policy, in accordance with the following formula:

 $P = (T \times (1 - S)) + (E \times S) + D + Q$

except that where the basic tariff premium for the employer [T] does not exceed \$75,000, the experience adjusted premium for the employer

$$\mathbf{P} = (\mathbf{T} \times (1 - \mathbf{S})) + (\mathbf{E} \times \mathbf{S}) + \mathbf{D} + \mathbf{Q}$$

shall not exceed twice the amount of that basic tariff premium [2T],

(b) if the employer is a category B employer for the purposes of the policy, in accordance with the following formula:

 $P = (T \times (1 - S)) + (E \times S) + D + Q$

where:

P is the premium for the time being payable by the employer in respect of the period of insurance to which the policy relates, being:

- (a) except as provided by paragraph (b) below, the initial premium so payable in accordance with this Order, or
- (b) where adjustments are required to be made to that premium by reason of the operation of this Order, the premium so payable by reason of those adjustments.

au is the basic tariff premium for the employer, calculated with respect to the period of insurance in accordance with Schedule 3 to this Order.

S is the experience adjustment factor for the employer determined with respect to the period of insurance in accordance with Schedule 4 to this Order.

E is the experience premium, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 5 to this Order.

 \boldsymbol{X} is the excess surcharge factor for the employer determined with respect to the period of insurance in accordance with Schedule 6 to this Order.

D is the dust diseases contribution, if any, for the employer.

Q is the premiums adjustment contribution, if any, for the employer.

Schedules 1–9 and Table A to this Order form part of this Order.

This Order commences at 4 pm on 30 June 1991.

This Order may be cited as the Insurance Premiums Order (1991-92).

Signed at Sydney, this 19th day of June 1991.

By His Excellency's Command,

TIM MOOREActing Minister for Industrial Relations, Minister for Further Education, Training and Employment.

Schedule 1 Interpretation

1 Definitions

(1) In this Order:

basic tariff premium, in relation to a policy, means the basic tariff premium for the policy calculated in accordance with Schedule 3.

category A employer, in relation to a policy, means an employer whose basic tariff premium for the policy at the time at which the insurer first demands a premium for the policy would exceed \$2,000, assuming the period of insurance to which the premium relates to be 12 months (whether or not that period of insurance is in fact 12 months).

category B employer means an employer, other than a category A employer.

claim means a claim made by a person against an employer to which a policy relates.

dust diseases contribution, in relation to an employer, means an amount equivalent to the contributions, if any, payable by an insurer in respect of the employer to the Workers' Compensation (Dust Diseases) Fund and the Dust Diseases Reserve Fund.

employer includes a person who proposes to become an employer.

insurer means a licensed insurer, or a former licensed insurer, within the meaning of the Act.

period of insurance, in relation to a policy, means a period for which an insurer assumes risk under the policy, being a period which commences on the first day on which the policy is in force after having been issued or renewed.

policy or *policy of insurance* means a policy of insurance within the meaning of the Act.

premiums adjustment contribution, in relation to an employer, means an amount equivalent to such part of the contributions, if any, payable by an insurer to the Premiums Adjustment Fund under section 208 of the Act as relates to the premium payable by the employer to the insurer.

regulations means regulations under the Act.

the Act means the Workers Compensation Act 1987.

wages means wages as defined in section 174 (9) of the Act.

- (2) The value of any amount of money calculated or included in a calculation under this Order is to be expressed in dollars.
- (3) In this Order, a reference to wages which are payable by an employer includes a reference to wages which have been paid by the employer.

2 Determination of wages

In this Order, a reference to wages, in relation to a period of insurance under a policy issued or to be issued to an employer or in relation to a period of 12 months ascertained by reference to any such period of insurance, is a reference:

- (a) except as provided by paragraph (b), to a reasonable estimate of the monetary value of all wages payable to workers by the employer in respect of the period of insurance or the period of 12 months, as the case may be:
 - (i) as calculated by the insurer by reference to the returns, if any, furnished in accordance with the regulations by the employer to the insurer, or
 - (ii) where the employer does not agree with the estimate of the insurer and applies to the WorkCover Authority for an estimate of that value—as determined by the Authority, or
- (b) where the monetary value of those wages has been ascertained—to the actual value of those wages.

Schedule 2 Application

1 Policies to which Order applies

- (1) This Order applies to and in respect of policies of insurance which are to be or have been issued or renewed so as to take effect on or after 4 pm on 30 June 1991 and before 4 pm on 30 June 1992.
- (2) If, before 4 pm on 30 June 1992, an insurance premiums order has not been made in respect of policies of insurance taking effect on or after that time, this Order applies to and in respect of those policies pending the making of such an order.

2 Policies exempt from Order

This Order does not apply to policies of insurance exempted by section 168 (4) (a) and (b) of the Act and by the *Workers Compensation (Insurance Premiums) Regulation 1987*, namely:

- (a) policies issued or renewed by the Government Insurance Office in respect of central Government workers within the meaning of the Act, and
- (b) policies deemed to be held by an employer under section 158 of the Act in respect of trainees, and
- (c) policies issued or renewed by specialised insurers.

Schedule 3 Basic tariff premium

1 General

(1) The basic tariff premium ("T") for an employer is to be calculated in accordance with the following formula:

 $P = (T \times (1 - S)) + (E \times S) + D + Q$

where:

 W_a , W_b ... W_n are each a part of the total wages payable to workers by the employer in respect of the period of insurance for which the premium is to be calculated, being a part of the total wages attributable to a classification appearing in Column 1 of Table A applicable to the employer.

 R_a , R_b ... R_n are each a percentage rate specified in Column 3 of Table A which corresponds with a classification applicable to the employer, being a classification appearing in Column 1 of Table A opposite the percentage rate.

(2) For the purposes of subclause (1), the classifications applicable to an employer and the part of total wages payable by an employer which is attributable to any such classification shall be:

- (a) as determined by the insurer by reference to returns, if any, furnished in accordance with the regulations by the employer to the insurer, or
- (b) where the employer does not agree with the determination of the insurer and applies to the WorkCover Authority for a determination—as determined by that Authority.

2 Exceptions

Where a manner of calculation different from that provided by clause 1 is specific in Column 3 of Table A in relation to a classification appearing in Column 1 of that Table, so much of a basic tariff premium as is applicable to that classification is to be calculated in the manner so specified.

Schedule 4 Experience adjustment factor

1 General

The experience adjustment factor ("S") for an employer is:

- (a) where the employer:
 - (i) has been insured under a policy or policies for the period of 2 years immediately preceding the commencement of the period of insurance for which the premium is to be calculated or has been so insured for a longer period, and
 - (ii) has, during those 2 years, supplied the insurer with particulars complying with the regulations of claims against the employer,

the factor calculated in accordance with the following formula:

$$\mathbf{P} \,=\, (\mathbf{T}\times(1-\mathbf{S})) + (\mathbf{E}\times\mathbf{S}) + \mathbf{D} + \mathbf{Q}$$

(b) in any other case—0,

where:

au is the basic tariff premium for the employer, calculated with respect to the period of insurance in accordance with Schedule 3 to this Order.

2 Employers who were previously self-insurers

If an employer was not insured for the period of 2 years referred to in clause 1 (a), because the employer was a self-insurer during the whole or any part of that period, the formula in clause (1) (a) applies as if the employer had been insured under a policy (and supplied particulars) during the whole of that period.

Schedule 5 Experience premium

1 General

(1) The experience premium ("E") for an employer is to be calculated:

(a)

- (i) for the purpose of calculating the initial premium payable before the expiration of the period of insurance for which the premium is to be calculated, and
- (ii) after the period of insurance for which the premium is to be calculated has expired (being a period that is less than 12 months),

in accordance with the following formula:

 $P = (T \times (1 - S)) + (E \times S) + D + Q$

(b) after the period of insurance for which the premium is to be calculated has expired (being a period that is not less than 12 months), in accordance with the following formula:

 $P = (T \times (1 - S)) + (E \times S) + D + Q$

where:

 \boldsymbol{W} is the total of the wages payable to workers by the employer in respect of the period of insurance.

F₃₀ is 3.4.

F₃₁ is 2.4.

 F_{32} , F_{33} and F_{34} are such numbers as are determined by the Governor on the recommendation of the WorkCover Authority and notified in the Gazette. Editorial note—

 F_{32} , F_{33} and F_{34} have been determined as 3.5, 2.5 and 2.2 respectively. See Gazette No 70 of 15.6.1992, p 4049.

 C_1 and C_2 are respectively the totals of the cost of claims for the employer in respect of the last and second last period of 12 consecutive months which occurred before the commencement of the period of insurance (not including the cost of any claims under section 10 of the Act—Journey claims).

 C_0 is the total of the cost of claims for the employer in respect of the period of insurance (not including the cost of any claims under section 10 of the Act—Journey claims).

 W_1 and W_2 are respectively the totals of the wages payable to workers by the employer in respect of the last and second last period of 12 consecutive months which occurred before the commencement of the period of insurance.

 W_0 is the total of the wages payable to workers by the employer in respect of the period of insurance.

- (2) If an employer:
 - (a) makes an application to an insurer for the renewal of a policy, and
 - (b) does not supply the insurer, in accordance with clause 4 (2) of the Workers Compensation (Insurance Premiums) Regulation 1987, with a duly completed return relating to wages paid during the last period of insurance preceding that renewal,

the insurer may, for the purpose of calculating the initial premium payable by the employer for the renewed policy, determine the amount of "W1" in the formula in subclause (1) (a) by increasing by 15 per cent the amount determined as "W" in the calculation of the experience premium for the employer in respect of the last period of insurance preceding that renewal.

6 Definition

In this Schedule, *cost of claims* has the same meaning as in Part 3 of the *Workers Compensation (Insurance Premiums) Regulation 1987.*

Schedule 6 Excess surcharge factor

The excess surcharge factor ("X") for an employer is:

- (a) where the employer is a category B employer and there has been no agreement between the employer and the insurer that the employer will pay the first \$500 (or such lesser amount as may be agreed upon) of each claim which arises out of the period of insurance for which the premium is to be calculated, 0.05, or
- (b) in any other case, 0.

Schedule 7 Minimum premium—category B employers

1 Policies in respect of which minimum premium payable

This Schedule applies to a policy issued to a category B employer (or the renewal of such a policy), being a policy under which the employer is not required to pay the first \$500 or other agreed amount of each claim.

2 Minimum premium payable

(1) For the purposes of this Schedule, the minimum premium is:

- (a) in respect of a policy relating to domestic or similar workers—\$30, or
- (b) in respect of any other policy—\$80.
- (2) If the premium payable in respect of a policy to which this Schedule applies would (but for this Schedule) be less than the minimum premium in respect of the policy, the amount of the premium shall be increased to that minimum premium.

Schedule 8 Adjustment of premium

If the premium payable for a policy under this Order after the end of the period of insurance differs from the premium estimated at the commencement of that period, the difference must be met, within 4 months after the end of that period, by a further payment by the employer or by a refund to the employer, as the case requires.

Schedule 9 Reduction of premium for employers of previously injured or unemployed workers

1 Premium to be reduced

Any premium calculated in accordance with the other provisions of this Order is to be reduced in accordance with this Schedule.

2 Exclusion of certain wages from calculation of premium

Any such premium is to be reduced by excluding wages to which this Schedule applies from the calculation of the amount of the premium.

3 Wages to which this Schedule applies

- (1) This Schedule applies to wages paid by an employer in respect of the first 12 months of employment of any worker who is first employed by the employer (otherwise than on a casual or temporary basis) after 1 February 1992 and before 1 July 1992, but only if:
 - (a) the worker is partially incapacitated for work as a result of an injury (whether received before or after the commencement of this Schedule) and is no longer employed by a previous employer who employed the worker at the time of the injury, or
 - (b) the worker has been continuously unemployed for 3 months immediately before being employed by the employer.
- (2) However, this Schedule does not apply to any such wages unless:
 - (a) application for a premium reduction in respect of those wages is made by the relevant employer in accordance with any guidelines under this Schedule, and
 - (b) any other relevant requirements of the WorkCover Authority are satisfied.

4 Application for reduction of premium

The WorkCover Authority may issue guidelines specifying the method of applying for a premium reduction under this Schedule, including:

- (a) the manner and form of an application, and
- (b) any documents relating to the application that the employer must attach to it.

5 Definition

In this Schedule, *employer* does not include a self-insurer.

Table A Basic tariff rates

Notes

- 1 An employer's basic tariff premium is determined under Table A having regard to the employer's business. An employer's business means the employer's business or industrial activity.
- 2 An employer may carry on a single business or more than one business at the same time.
- 3 If an employer carries on a single business, the tariff classification applicable to the business is that which most accurately describes the entire business of the employer. The entire business includes not only the operations and activities directly involved in the conduct of the business, but also all operations and activities incidental to the conduct of the business.
- **4** If an employer carries on more than one business, so that it can be said that the employer carries on separate and distinct businesses, note 3 applies to each such separate and distinct business.
- **5** Generally, businesses are not separate and distinct if the operations and activities carried on in those businesses are incidental to one another.
- **6** In determining whether businesses are separate and distinct (for tariff classification purposes) it is relevant to take the following into account:
 - (a) the nature of the operations and activities (including incidental operations and activities) respectively carried on in the businesses,
 - (b) differences in the identity of the employees respectively engaged in the businesses (and in particular of the employees engaged in the manufacturing or industrial activities and operations),
 - (c) differences in locations of the businesses, for example, differences in locations may vary from sites far removed from each other, or separate floors in a given building,

or even separate parts on the one floor level of a building (the important element in relation to location is that normally separate and distinct businesses have exclusive use of the particular area in which the operations and activities of the business are carried on).

- 7 There is no tariff classification of "Clerical Staffs—office work" or "Commercial Travelling". Consequently the wages of any such employees will attract the basic tariff premium appropriate to the employer's business.
- 8 In the event that an employer carries on separate and distinct businesses then employees of the type previously eligible to attract the "Clerical Staffs—office work", or "Commercial Travelling", tariffs are to each be allocated to one of those two or more separate and distinct businesses. Any such allocation will be on the following basis:
 - (a) if such an employee is occupied wholly or predominantly in just one of the employer's separate and distinct businesses then the entire wages of the employee will attract the tariff classification premium rate appropriate to that business,
 - (b) if such an employee is occupied substantially in more than one of the employer's separate and distinct businesses then the entire wages of the employee will attract the lowest tariff classification premium rate appropriate to the various business activities in which the employee is occupied. (In the event that those two or more separate and distinct businesses each have the same basic tariff rate then the employee's entire wages will attract the tariff classification with the lowest rate number.)
- **9** If an employer has employees who fall within the business covered by Table A's tariff rate numbers 529, 558, 714, 723 or 907, the employees are to be rated on the basis of those respective tariffs, rather than on the basis of the employees' wages.
- **10** To be eligible for tariff rate number 666 (Financial Institutions (a)) an employer must carry on only one business and such a business must be of the type attracting tariff rate number 666.
- **11** "Mfg" means "Manufacturing".
- 12 "n.o.c." means "Not Otherwise Classified".

Table A		
Column 1	Column 2	Column 3
Classification of Employer's Business or Industrial Activity	Rate No	Basic Rates of Premium
Abattoirs	501	8.4%

Abrasive Blasting (incl Metal Spraying, Sand Blasting etc) (rate as for Engineering (c)).

Abrasives Mfg (rate as for Engineering (c)).		
Accounting Services (rate as for Financial Institutions (a)).		
Adjusting and Assessing (rate as for Financial Institutions (a)).		
Advertising Agencies (rate as for Financial Institutions (a)).		
Advertising Signs—Electrical and/or Neon (see Electrical Apparatus etc).		
Aerated Water and/or Soft Drink Mfg (rate as for Grocery etc).		
Aerodromes and Aviation Services—no manufacturing—		
(a) Recognised air routes	505	0.45%
(b) All other air routes	507	3.8%
(c) Ground Staff	508	2.1%
Aeroplane and/or Aeroplane Engine Mfg (rate as for Engineering (b)).	
Agricultural Implement Mfg (rate as for Engineering (b)).		
Agricultural Societies (rate as for Pleasure Grounds).		
Air Conditioning Plant Mfg and Installing (rate as for Engineering (c)).	
Aluminium Ware Mfg noc (rate as for Engineering (b)).		
Aluminium Work—Sheetmetal (rate as for Engineering (c)).		
Amusement Parks (rate as for Pleasure Grounds).		
Analytical Laboratories (rate as for Doctors' Surgeries).		
Animal Clinics (rate as for Doctors' Surgeries).		
Apiaries (rate as for Farming and Grazing).		
Architectural Services (rate as for Financial Institutions (a)).		
Armoured Car Services (rate as for Security Services).		
Artesian Boring (rate as for Quarries).		
Art Galleries (rate as for Halls—Public).		
Artificial Limb and Truss Mfg (rate as for Scientific Instrument Mfg).		
Artificial Stone Mfg (rate as for Brickworks).		
Art Metal Work (rate as for Engineering (c)).		
Asbestos Sheet and/or Fibro-Cement Sheet Mfg	523	2.6%
Asphalting (rate as for Road etc Making).		

Associations—

(a) Business & Professional noc (rate as for Financial Institutions (a)).(b) Other—rate according to industry.

Athletic, Sports and/or Social Clubs— (a) Professional Football Playing	529	\$45.00
(b) Other—including Professional Sporting Activities n.o.c	531	1.7%
Auctioneering—other than Livestock (rate as for Retail Shops).		
Authorised Money Market Dealers (rate as for Financial Institutions (a)).		
Automatic Sprinkler Mfg (rate as for Engineering (b)).		
Automobile Works (see Motor Vehicle Industry).		
Automotive Electrical and/or Engineering Services (rate as for Motor Vehicle Industry (b)).		
Bacon Mfg (see Canning etc).		
Badge and Medallion Mfg (rate as for Scientific Instrument Mfg).		
Bag Mfg and/or Repairing— (a) Handbags noc and incl Leather (rate as for Leather Goods Mfg).		
(b) Paper (rate as for Paper Mills etc).		
(c) Plastic (rate as for Plastic Goods Mfg (a)).		
(d) Textile—Sack and Meat Wrapper (rate as for Clothing Mfg noc).		
Bakelite Moulding Factories (rate as for Plastic Goods Mfg (a)).		
Baking— (a) Bakehouse, Factory and/or Delivery	539	2.6%
(b) Retail—no baking on premises (rate as for Retail Shops).		
Bamboo Work (rate as for Furniture Mfg).		
Banking: Trading, Saving, Development (rate as for Financial Institutions (a)).		
Barber Shops	540	0.8%
Bark Gathering and Milling and Other Forest Work and the like noc—NOT incidental to the Timber Industry (rate as for Farming and Grazing).		

Baths—Medical, Sauna, Swimming, Turkish and the like (rate as for Halls—Public).		
Baths and/or Swimming Pools Construction, or Installation (rate as for Building noc).		
Battery—Electrical—Mfg (see Electrical Battery Mfg etc).		
Bedding Mfg (rate as for Engineering (b)).		
Belting Mfg—Industrial— (a) Rubber (rate as for Rubber Goods Mfg (b)).		
(b) Other (rate as for Leather Goods Mfg).		
Benevolent Institutions (rate as for Hospitals).		
Bicycle Mfg (rate as for Engineering (b)).		
Bicycle Retailing—including hiring and repairing (rate as for Retail Shops).		
Billiard Saloons (rate as for Halls—Public).		
Billposting (rate as for Messenger Services).		
Biscuit Mfg	546	3.1%
Blacksmithing (rate as for Engineering (a)).		
Blasting Operations (rate as for Quarries).		
Blind Mfg—		
(a) Canvas (rate as for Clothing Mfg noc).	549	2.1%
(b) Other		
Boarding Houses (rate as for Motels).		
Boarding Schools (rate as for Colleges).		
Boat Building (rate as for Engineering (c)).		
Boat Sheds (rate as for Vessels (a)).		
Boiler Making and/or Erecting (rate as for Engineering (a)).		
Boiling-down Works (rate as for Chemical etc).		
Bolt, Nut, Nail and Screw Mfg (rate as for Engineering (b)).		
Bond and Free Stores (rate as for Importing etc (a)).		
Bone Milling (rate as for Fertiliser Works).		
Book and/or Magazine Importing (see Importing etc).		
Bookbinding (rate as for Printing).		

Bookmaking—Racing, incl Bookmaking Clerks (rate as for Messenge Services).	r	
Boot and Shoe Mfg and/or Repairing and/or Dealing— (a) Wholesale and Retail (rate as for Retail Shops).	556	2.6%
(b) Manufacturing and/or Repairing		
Bottle Dealing (rate as for Glass Merchandising (b)).		
Bowling Alleys—Ten Pin (rate as for Athletic, Sports etc (b)).		
Bowling Green Construction (rate as for Gardening (b)).		
Boxing and Wrestling—		
(a) Contestants	558	\$25.00 per capita per bout
(b) Other (rate as for Athletic, Sports etc (b)).		
Box Mfg— (a) Cardboard (rate as for Engineering (c)).		
(b) Plastic (rate as for Plastic Goods Mfg (a)).	560	3.1%
(c) Metal		
(d) Wood (rate as for Woodworking noc).		
Brassware Mfg noc (rate as for Engineering (c)).		
Breakwater Construction (rate as for Waterworks).		
Breweries and/or Soft Drink Mfg (rate as for Grocery etc).		
Bricklaying (rate as for Building noc).		
Brickworks	564	2.6%
Bridge Building (rate as for Road etc Making).		
Broadcasting and Television	694	0.8%
Broom and Brush Mfg (rate as for Sporting Goods Mfg (b)).		
Building noc—including Clerks of Works and other workers supervising building operations	568	5.6%
Building Cleaning—Exterior (rate as for Building noc).		
Building Demolition (rate as for Building noc).		
Building Waterproofing (rate as for Building noc).		
Bus—Motor—Services (rate as for Motor Omnibus Services).		

Bush Clearing—including burning off of timber (rate as for Farming and Grazing).]	
Bush Missions and/or Bush Nursing Associations (rate as for Colleges).		
Butchering—Wholesale and/or Retail— (a) Slaughtering (rate as for Abattoirs).	573	2.6%
(b) Other	515	2.070
Butter Mfg (rate as for Dairying etc).		
Cabinet Mfg (rate as for Furniture Mfg).		
Camping Grounds (rate as for Pleasure Grounds).		
Canal Construction (rate as for Waterworks).		
Candle Mfg (rate as for Grocery etc).		
Cane Work (rate as for Furniture Mfg).		
Canning and/or Preserving Works— (a) Slaughtering (rate as for Abattoirs).		
(b) Other (rate as for Grocery etc).		
Canvas Goods Mfg (rate as for Clothing Mfg noc).		
Car Parking Stations (rate as for Motor Vehicle Industry (a)).		
Caravan Grounds (rate as for Pleasure Grounds).		
Carbide Mfg— (a) Quarrying (rate as for Quarries).		
(b) Other (rate as for Chemical etc).		
Cardboard Mfg (rate as for Paper Mills etc).		
Caretaking	580	2.6%
Carnivals (rate as for Pleasure Grounds).		
Carpentry and Joinery— (a) Workshop (rate as for Woodworking noc).		
(b) Other (rate as for Building noc).		
Carpet Laying and/or Cleaning (rate as for Cleaning etc (b)).		
Carpet and/or Linoleum Mfg (rate as for Woollen etc Mills).		

Carriage, Coach and Motor Body Building— (a) Motor (rate as for Engineering (c)).		
(b) Railway and Tramway (rate as for Engineering (b)).		
Carrying and Carting	583	4.6%
Case Mfg (see Box Mfg).		
Casket/Coffin Mfg (rate as for Furniture Mfg).		
Catering (rate as for Restaurants).		
Cattle Droving Contracting (rate as for Farming and Grazing).		
Cattle Saleyards (rate as for Livestock Saleyards).		
Ceiling—Stamped Metal—Mfg (rate as for Engineering (c)).		
Cement Mfg (see Lime and Cement Works).		
Cement Rendering (rate as for Building noc).		
Cement Ware Mfg noc (rate as for Brickworks).		
Cemeteries and Crematoriums (rate as for Undertaking Services).		
Cereal Food Mfg (rate as for Grocery etc).		
Charcoal Works— (a) Tree Felling (rate as for Sawmilling (a)).		
(b) Other (rate as for Chemical etc).		
Charities—rate according to industry.		
Cheese Mfg (rate as for Dairying etc).		
Chemical—Processing and Mfg noc	591	1.4%
Chemists (Pharmaceutical)— (a) Manufacturing (rate as for Chemical etc).		
(b) Wholesale (see Importing etc).		
(c) Retail (rate as for Retail Shops).		
Child-minding Centres (rate as for Colleges).		
China Mfg (rate as for Brickworks).		
Chiropody (rate as for Doctors' Surgeries).		
Chiropractic (rate as for Doctors' Surgeries).		
Churches, Chapels and Other Places of Public Worship (rate as for Halls—Public).		

Cigar and Cigarette Mfg (rate as for Tobacco etc Mfg).		
Cinematograph Exhibiting and/or Exchanging (rate as for Halls—Public).		
Cinematograph Hiring (rate as for Financial Institutions (a)).		
Cinematograph and/or Television Picture Producing (rate as for Broadcasting and Television).		
Circuses (rate as for Pleasure Grounds).		
Civil Engineering Consulting (rate as for Financial Institutions (a))).	
Clay Pits (rate as for Brickworks).		
Cleaning Contracting— (a) Building—exterior (excepting Windows) (rate as for Building noc).		
(b) Office, Windows and other noc	603	2.6%
Clockmaking and/or Repairing (rate as for Umbrella Mfg etc).		
Clothing Mfg noc	607	2.6%
Clubs— (a) Aviation (see Aerodromes, etc).		
(b) Other (see Athletic, Sports etc).		
Coach Building (see Carriage, etc).		
Coal Lumping (rate as for Stevedoring).		
Coal Merchandising and/or Coal Trimming— (a) Lighterage (rate as for Vessels (a)).		
(b) Stevedoring (rate as for Stevedoring).		
(c) Other (see Importing etc).		
Coin Slot, Weighing and Vending Machine Shops and the like (rat for Retail Shops).	e as	
Coke Works (rate as for Chemical etc).		
Cold Storage (rate as for Importing etc (a)).		
Collecting Agencies (rate as for Financial Institutions (a)).		
Collecting and Credit Reporting Services (rate as for Financial Institutions (a)).		
Colleges	614	0.55%
Commercial Artists (rate as for Financial Institutions (a)).		

Community Service Organisations—rate according to industry.

Computer Services—

- (a) Manufacturing (rate as for Engineering (b)).
- (b) Installing and/or Repairing and/or Dealing (rate as for Office Machine Importing etc).
- (c) Other (rate as for Financial Institutions (a)).

Concentration Works (rate as for Foundries (b)).

Concrete Contracting noc (rate as for Building noc).

Concrete—Ready Mixed—

- (a) Mixing only (rate as for Quarries).
- (b) Mixing and Supplying (rate as for Carrying and Carting).

Condensed Milk Mfg (rate as for Grocery etc).

Confectionery Mfg (rate as for Grocery etc).

Consulting Services—

- (a) Market & Business noc (rate as for Financial Institutions (a)).
- (b) Other—rate according to industry.

Container Depots, Bond and Free Stores and the like (rate as for Importing etc (a)).

Container Terminals (rate as for Stevedoring).

Convents and Convent Schools (rate as for Colleges).

- Copper Work—Sheetmetal (rate as for Engineering (c)).
- Copying, Typing and Mailing Services (rate as for Financial Institutions (a)).

Cork Cutting and Cork Article Mfg— (a) Flooring (rate as for Cleaning etc (b)).

(b) Other (rate as for Engineering (c)).

Corporation Services	621	3.1%
(Abattoirs, Child-minding Centres, Electric Light and Power Supplying, Gas Works and Quarries at the respective rates for such.)		
Corset Mfg—not factories (rate as for Tailoring (b)).		

Cosmetic Mfg (rate as for Chemical etc).

Cotton Ginneries and Mills (rate as for Woollen etc Mills).

Cotton Picking and Growing (rate as for Farming and Grazing).

Courier Services—

- (a) Messenger Services (rate as for Messenger Services).
- (b) Other (rate as for Carrying and Carting).

Courts (rate as for Financial Institutions (a)).

- Cranes and Hoists (rate as for Machinery Merchandising etc).
- Credit Reporting and Collecting Services (rate as for Financial Institutions (a)).
- Credit Unions (rate as for Financial Institutions (a)).
- Crematoriums (rate as for Undertaking Services).

Customs Agencies-

- (a) Carrying (rate as for Carrying and Carting).
- (b) Other (see Importing etc).

Cutlery Mfg (rate as for Engineering (b)).

Dairy Apparatus Mfg and/or Installing (rate as for Engineering (b)).

630

3.8%

Dairy Farming (rate as for Farming and Grazing).

Dairying (Milk Vending and Processing)

Dam Construction and/or Cleaning (rate as for Waterworks).

Dance Halls and Dancing Schools (rate as for Halls—Public).

Data Processing Services (rate as for Financial Institutions (a)).

Decorating (rate as for Painting).

Dehydrating—Food, artificial heat process (rate as for Grocery etc).

Dentistry and/or Dental Laboratories (rate as for Doctors' Surgeries).

Detective Agencies (rate as for Security Services).

Diamond and Other Drilling (rate as for Quarries).

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Die Casting (see Foundries).
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Die Cutting and Sinking (rate as for Scientific Instrument Mfg).

Distilling (rate as for Chemical etc).

Diving (rate as for Vessels (b)).

Dock, Pier, Wharf or Retaining Wall Construction (rate as for Waterworks).

Docks-(a) Stevedoring and Wharf Labouring (rate as for Stevedoring). 640 1.7% (b) Other Doctors' Surgeries 641 0.25% Dog Coursing (rate as for Athletic, Sports etc (b)). Domestic Service (rate as for Householders-Private). Drain Making (rate as for Waterworks). Dredging-(a) Marine Shell (rate as for Quarries). (b) Other (see Mining). Dressmaking-not factories (rate as for Tailoring (b)). Drilling (rate as for Quarries). Driving Schools (rate as for Messenger Services). Droving Contracting (rate as for Farming and Grazing). Dry Cleaning and Dyeing-(a) Depot-Shop only (rate as for Retail Shops). 644 2.1% (b) Works Dye Mfg (rate as for Chemical etc). Earth Moving, Filling, Grading and Levelling (rate as for Road etc Making). Earthenware Mfg (rate as for Brickworks). Editing Services (rate as for Publishing (b)). Electrical Apparatus (other than Lighting, Power Supply and Other Heavy Electrical Equipment) Mfg and/or Repairing and/or Dealing noc— (a) Retail-incl Wireless and/or Television Installing and/or Dismantling (rate as for Retail Shops). (b) Other-incl installing noc (rate as for Engineering (b)). Electrical Battery Mfg and/or Recharging-(a) Wet Cell (rate as for Engineering (a)). (b) Dry Cell (rate as for Chemical etc). Electric Cable Mfg 651 3.1%

Electric Light and Power Supplying, incl maintenance and extension of lines, connections, meter reading and other work	652	3.1%
Electric Light, Power and Other Heavy Electrical Equipment Mfg, Repairing and/or Dealing noc— (a) Workshop and/or installing and/or dismantling and/or repairing		
(rate as for Engineering (c)).		
(b) Dealing (see Importing etc).		
Electronic Apparatus (see Computer Services).		
Electroplating (rate as for Engineering (b)).		
Electro-therapy (rate as for Doctors' Surgeries).		
Elevator Mfg and/or Erecting— (a) Manufacturing (rate as for Engineering (c)).		
(b) Installing, repairing and servicing (rate as for Building noc).		
Employment Agencies— (a) Providing contract labour (rate as for industry of client).		
(b) Personnel Consultants (not hiring out labour) (rate as for Financial Institutions (a)).		
Engine Installing and/or Repairing (rate as for Motor Vehicle Industry (b)).	/	
Engineering— (a) Heavy	760	5.6%
(b) Light Repetition	914	2.6%
(c) noc	657	3.8%
Engraving (rate as for Scientific Instrument Mfg).		
Excavating noc (rate as for Building noc).		
Exporting noc (see Importing etc).		
Farming and Grazing—incl Farming and Grazing Contracting noc	661	5.6%
Fencing— (a) Tree Felling (rate as for Sawmilling (a)).		
(b) Other (rate as for Gardening (b)).		
Ferry Boats (rate as for Vessels (a)).		
	662	2 10/
Fertiliser Works	663	3.1%
Fibre Glass Goods Mfg (rate as for Plastic Goods Mfg (a)).		

Fibro-Cement Sheet Mfg (rate as for Asbestos Sheet etc).		
Fibrous Plaster and/or Plasterboard Mfg (rate as for Engineering (b))		
Film Producing (rate as for Broadcasting and Television).		
Financial Institutions— (a) Financial Institutions	666	0.25%
(b) Services to Financial Institutions noc (rate as for Financial Institutions (a)).		
Financiers noc (rate as for Financial Institutions (a)).		
Fire Brigades (rate as for Corporation Services).		
Fire Escape and/or other Fire Appliances and/or Fire Door and/or Shutter Making and/or Erecting (rate as for Engineering (a)).		
Fire Salvage (rate as for Building noc).		
Firewood Dealing and/or Procuring— (a) Tree Felling and/or Bush Work and/or Saw Work (rate as for Sawmilling (a)).		
(b) Other Work (see Importing etc).		
Fireworks Mfg (rate as for Chemical etc).		
Fish Curing (rate as for Fishmongery).		
Fishing Industry— (a) Vessels (rate as for Vessels (b)).		
(b) Penning and Land Work (rate as for Fishmongery).		
Fishing Tackle Mfg (see Sporting Goods Mfg).		
Fish Marketing Authority (rate as for Fishmongery).		
Fishmongery	671	2.1%
Floating Plants for heavy lifting (rate as for Stevedoring).		
Floor Sanding and/or Polishing and/or Surfacing (rate as for Woodworking noc).		
Floorcovering laying and/or cleaning (rate as for Cleaning etc (b)).		
Flour Milling (rate as for Grocery etc).		
Football Playing (rate as for Athletic, Sports etc (a)).		
Forestry Commission (rate as for Fruit Growing).		

Forwarding Agencies— (a) Carrying (rate as for Carrying and Carting).		
(b) Other (see Importing etc).		
Foundries— (a) Ferrous (Iron and Steel only)	675	6.9%
(b) Other Metals	676	3.1%
Free Stores (rate as for Importing etc (a)).		
Freezing Works (rate as for Importing etc (a)).		
French Polishing (rate as for Retail Shops).		
Frozen Foods—processing and mfg (rate as for Grocery etc).		
Fruit Drying and Packing (rate as for Fruit Growing).		
Fruit Growing—including own packing	679	4.6%
Fruit and/or Vegetable Agencies and/or Exporting (see Importing etc).		
Fumigating (rate as for Chemical etc).		
Furniture Mfg	682	3.1%
Furriery—workshop (rate as for Tailoring (b)).		
Galvanising (rate as for Engineering (b)).		
Gambling Services noc (rate as for Financial Institutions (a)).		
Garages (see Motor Vehicle Industry).		
Garbage Services (rate as for Sanitary etc Services).		
Gardening— (a) Domestic (rate as for Householders—Private).	685	2.6%
(b) Landscape and other noc		
Gasfitting Services (rate as for Plumbing etc Services).		
Gas Works—incl operation of gas house, maintenance of existing works and mains, connections, meter reading and other work	687	1.4%
Glass Merchandising— (a) Retail (rate as for Retail Shops).	689	4.6%
(b) Other		
Glass and Glass Bottle Mfg (rate as for Engineering (b)).		
Glazing (rate as for Glass Merchandising (b))		

Glazing (rate as for Glass Merchandising (b)).

Government Administrative Authorities noc (rate as for Financial Institutions (a)).		
Grain and Produce Marketing Authorities noc (see Importing etc).		
Grain Merchandising (rate as for Grocery etc).		
Gramophone Record and/or Cassette Tape Mfg (rate as for Broadcasting and Television).		
Granite Works (see Lime and Cement Works).		
Gravel and Sand Pits (rate as for Quarries).		
Grocery Mfg noc and/or Merchandising noc	696	3.1%
Guest Houses (rate as for Motels).		
Guns—Repairing and/or Dealing (rate as for Retail Shops).		
Gut Mfg (rate as for Chemical etc).		
Gymnasia (rate as for Athletic, Sports etc (b)).		
Hairdressing (rate as for Barber Shops).		
Halls—Public	700	1.15%
Ham Mfg (see Canning etc).		
Hardware Merchandising— (a) Wholesale (see Importing etc).		
(b) Retail (rate as for Retail Shops).		
Hat and/or Cap Mfg (rate as for Tailoring (b)).		
Health and Fitness Centres (rate as for Athletic, Sports etc (b)).		
Heavy Equipment Mfg, e.g. Bulldozers, Cranes, Construction Equipment etc (rate as for Engineering (a)).		
Herb Merchandising (see Chemists (Pharmaceutical)).		
Hide and Skin Stores (rate as for Tanneries).		
Hire Cars (rate as for Taxi Cab etc).		
Hire Services— (a) Clothing, Camping, Crockery, Indoor Garden Plant and the like (rate as for Retail Shops).		
(b) Plant and Heavy Equipment (rate as for Machinery Merchandising etc).		
Holder—Investor noc (rate as for Financial Institutions (a)).		

Holding Companies— (a) Mainly engaged in holding shares in their subsidiary company (or companies) (rate as for Financial Institutions (a)). (b) Other-rate according to industry. Home Care Services (rate as for Hospitals). Horse Dealing and/or Shipping (rate as for Livestock Saleyards). Horse Training and/or Horse Breaking (rate as for Racing Stables). 708 2.6% Hospitals Hostels (rate as for Motels). Hotel-Motels (rate as for Hotels). Hotels 710 1.7% Houseboats (rate as for Vessels (a)). Householders—Private Cleaners, Gardeners, Gatekeepers and the like, employed by a Body \$5.00 per capita per Corporate as defined in the Strata Titles Act 1973 (rate as for 714 annum Caretaking) Ice and Ice Cream Mfg (rate as for Dairying etc). Importing noc, Exporting noc and/or Warehousing noc-717 1.4% (a) Involved in Goods Handling (b) Other (rate as for Messenger Services). Indoor Garden Plant Hire Services (rate as for Retail Shops). Industrial Gas Mfg (rate as for Chemical etc). Industrial Waste Disposal Services (rate as for Sanitary etc Services). Insurance-(a) Life, General, Health (rate as for Financial Institutions (a)). (b) Services to Insurance Industry noc (rate as for Financial Institutions (a)). Investigating Agencies (rate as for Security Services). Irrigation Channel Work (rate as for Waterworks). Jewellery Mfg (rate as for Retail Shops). Job Printing (rate as for Printing). \$9.00 per mount or Jockeys 723 drive

Joinery (see Carpentry and Joinery).		
Kalsomine Mfg (rate as for Chemical etc).		
Kindergartens (rate as for Colleges).		
Knitwear Mfg (rate as for Clothing Mfg noc).		
Laboratories noc (rate as for Doctors' Surgeries).		
Lamp Mfg (rate as for Engineering (b)).		
Lamp Shade Mfg (rate as for Box Mfg (c)).		
Land Trusts, Mutual Funds, Unit Trusts (rate as for Financial Institutions (a)).		
Lapidaries (rate as for Retail Shops).		
Laundrettes—Coin operated only (rate as for Retail Shops).		
Laundries	731	2.6%
Lead Works (rate as for Foundries (b)).		
Leather Goods Mfg noc	733	4.6%
Leather Merchandising (rate as for Tanneries).		
Legal Services (rate as for Financial Institutions (a)).		
Lifesaving—on beaches in connection with surfing— (a) Council employees (rate as for Corporation Services).		
(b) Other (rate as for Athletic, Sports etc (b)).		
Lime and Cement Works— (a) Quarrying (rate as for Quarries). (b) Other	739	3.1%
Linoleum Laying and/or Cleaning (rate as for Cleaning etc (b))		
Linoleum Mfg (rate as for Woollen etc Mills).		
Linotype Setting (rate as for Publishing (b)).		
Linseed Oil Cake and similar products Mfg (rate as for Grocery etc).		
Lithographic Services—preparation of plates only (rate as for Photography etc).		
Livestock Saleyards—including Auctioneering of Livestock and Stock and Station Agencies	744	0.8%
Locks and Guns—Repairing and/or Dealing (rate as for Retail Shops).		
Loose Cover—Furniture—Mfg (rate as for Tailoring (b)).		

Lotteries (rate as for Financial Institutions (a)).		
Machinery Dealing and/or Repairing noc—Second Hand (rate as for Machinery Merchandising etc).		
Machinery Mfg noc (see Engineering).		
Machinery Merchandising, Importing and Agencies noc	747	2.6%
Mail Contracting (rate as for Messenger Services).		
Mailing, Copying and Typing Services (rate as for Financial Institutions (a)).		
Malt Making (rate as for Grocery etc).		
Manufacturers' Agencies noc (see Importing etc).		
Marble and Granite Works (see Lime and Cement Works).		
Margarine Mfg (rate as for Grocery etc).		
Marine Salvage (rate as for Vessels (b)).		
Marine Shell Dredging (rate as for Quarries).		
Marine Stores (see Ships' Shop Provedores).		
Market Gardening (rate as for Gardening (b)).		
Markets—Public (rate as for Halls—Public). (Tenants at rate for respective business.)		
Mason Work—including Building and Monumental and Stone Work (rate as for Building noc).		
Match Factories (rate as for Chemical etc).		
Mat Mfg— (a) Wire Work (rate as for Engineering (c)).		
(b) Other (rate as for Woollen etc Mills).		
Mattress Mfg (rate as for Engineering (b)).		
Meat Canning and/or Meat Preserving Works (see Canning etc).		
Medallion Mfg (rate as for Scientific Instrument Mfg).		
Merchandising noc (see Importing etc).		
Messenger Services	762	0.35%
Metal Ceiling Mfg (rate as for Engineering (c)).		
Metal Dealing and Exporting (rate as for Engineering (a)).		
Metal Fabricating (see Structural Engineering).		
Metal Furniture Mfg (rate as for Furniture Mfg).		

Metal Spraying (incl Abrasive Blasting) (rate as for Engineering (c)).		
Metal Welding— (a) Structural Engineering (see Structural Engineering).		
(b) Other (rate as for Engineering (c)).		
Metal Working noc (rate as for Engineering (a)).		
Meter Mfg and/or Assembly noc	766	2.1%
Milk Dealing and Vending—Delivery (rate as for Dairying etc).		
Milk Processing (rate as for Dairying etc).		
Millinery— (a) Retail (rate as for Retail Shops).		
(b) Other (rate as for Tailoring (b)).		
Mineral Earth Works (see Lime and Cement Works).		
Mineral Water Bottling (rate as for Grocery etc).		
Mining— (a) Other than Broken Hill and District— 1. Coal Mining	769	5.6%
 Gold and Other Mining— (i) Underground Operations 	778	4.6%
(ii) Dredging and/or Sluicing and other Surface Operations	780	2.1%
(iii) Quarrying (rate as for Quarries).		
(b) Broken Hill and District— Including Liability under Workmen's Compensation (Lead Poisoning—Broken Hill) Act 1922 and Workmen's Compensation (Lead Poisoning—Broken Hill) Amendment Act 1924.	t	
Underground Operations	781	4.6%
Surface Operations	782	3.1%
Ministers of Religion	784	0.65%
(Deemed to be workers under clause 17 of Schedule 1 to the <i>Workers Compensation Act 1987</i> .)		

Modelling in Clay, Stucco, Plaster and the like— (a) Building work (rate as for Building noc).		
(b) Other (rate as for Asbestos Sheet etc).		
Money Market Dealing noc (rate as for Financial Institutions (a)).		
Motels	790	1.15%
Motion Picture Producing (rate as for Broadcasting and Television).		
Motor Body Building (rate as for Engineering (c)).		
Motor Car, Motor Cycle and/or Cycle Racing Tracks or Racing Grounds incl Racing Drivers, Motor Racing Cyclists and the like (rate as for Pleasure Grounds).		
Motor Omnibus Services	785	1.7%
Motor Vehicle Rental Services (see Motor Vehicle Industry).		
Motor Vehicle Industry— (a) Selling—including Service Stations—no repairing	786	0.8%
(b) Garage and Service Stations—repairing	787	1.7%
(c) Manufacturing and assembling new vehicles (rate as for Engineering (c)).		
Municipal Services (see Corporation Services).		
Museums (rate as for Halls—Public).		
Music Halls (rate as for Theatres).		
Musical Instrument Mfg and/or Repairing (rate as for Meter Mfg etc).		
Music Performing (rate as for Broadcasting and Television).		
Mutual Funds, Land Trusts, Unit Funds (rate as for Financial Institutions (a)).		
Nail Mfg (rate as for Engineering (b)).		
Nautical Instrument Mfg (rate as for Scientific Instrument Mfg).		
Neon Type Sign Mfg and/or Dealing (see Electrical Apparatus etc).		
Net Mfg (see Rope and/or Twine Works).		
Newsagencies (rate as for Retail Shops).		
Newspaper Publishing (see Publishing).		
Nurseries—flowers, etc (rate as for Gardening (b)).		
Nursing Homes (rate as for Hospitals).		

Nut-Edible—Shelling, Roasting and Packing (rate as for Grocery etc)		
Office Machine Importing and/or Dealing and/or Repairing	796	0.35%
Oil and Petroleum Depots (rate as for Oil Importing etc).		
Oil Cake Mfg (rate as for Grocery etc).		
Oil (Non Edible) Importing and/or Blending and/or Compounding and or Refining	^{d/} 799	1.4%
Oil Mills and Works (rate as for Chemical etc).		
Optical Retailing (rate as for Retail Shops).		
Optical Services (rate as for Scientific Instrument Mfg).		
Optometrists (rate as for Doctors' Surgeries).		
Orchards (rate as for Fruit Growing).		
Ore Reduction and/or Refining (rate as for Foundries (b)).		
Organ Building and/or Repairing (rate as for Meter Mfg etc).		
Owners of Vehicles and Vessels in respect of persons who are bailee (rate as for Taxi Cab etc).	25	
Oyster Leaseholds (rate as for Fishmongery).		
Packing Case Mfg (see Box Mfg).		
Painting	805	5.6%
Paint Mfg (rate as for Chemical etc).		
Paper Cup and Other Paper Products Mfg and Other Paper Converting noc (rate as for Paper Mills etc).		
Paperhanging (rate as for Painting).		
Paper Merchandising (see Importing etc).		
Paper Mills incl Paper Products Mfg and Paper Converting	808	2.6%
Park Trusts (rate as for Pleasure Grounds).		
Partitioning—Demountable Fixing (rate as for Woodworking noc).		
Pastry Making (see Baking).		
Pastures Protection Boards (rate as for Livestock Saleyards).		
Patent Medicine Mfg (rate as for Chemical etc).		
Pattern Making— (a) Transfer Paper (rate as for Printing).		
(b) Other (rate as for Woodworking noc).		

Paving (rate as for Road etc Making).		
Pawnbroking (rate as for Retail Shops).		
Pest Exterminating (rate as for Chemical etc).		
Photographic Supplies Mfg— (a) Paper and the like (rate as for Paper Mills etc).		
(b) Chemicals (rate as for Chemical etc).		
Photography incl Developing	814	0.35%
Phototypesetting Services (rate as for Publishing (b)).		
Physiotherapy (rate as for Doctors' Surgeries).		
Piano Making and/or Organ Building and/or Repairing (rate as for Meter Mfg etc).		
Picture Frame Mfg and/or Picture Frame Moulding Mfg (rate as for Woodworking noc).		
Pier Construction (rate as for Waterworks).		
Piggeries (rate as for Farming and Grazing).		
Pile Driving (rate as for Waterworks).		
Pipe Laying (rate as for Waterworks).		
Pipe Lining Mfg— (a) Plastic (rate as for Chemical etc).		
(b) Other—rate according to industry.		
Pipe Mfg— (a) Concrete and Earthenware (rate as for Brickworks).		
(b) Iron (rate as for Engineering (c)).		
(c) Other—rate according to industry.		
Plasterboard and/or Wallboard Fixing (rate as for Woodworking noc).		
Plastering (rate as for Building noc).		
Plaster Mfg (rate as for Engineering (b)).		
Plastic Goods Mfg— (a) Moulded and Extruded Products	823	3.1%
(b) Other—rate according to industry.		
Plastic Mfg (rate as for Chemical etc).		

Pleasure Boats (rate as for Vessels (a)).		
Pleasure Grounds	824	2.1%
Plumbing and Gasfitting Services	825	3.1%
Plywood and Pressed Board Mfg (rate as for Woodworking noc).		
Podiatry (rate as for Doctors' Surgeries).		
Political Parties (rate as for Financial Institutions (a)).		
Pottery Mfg (rate as for Brickworks).		
Poultry Processing	830	5.6%
Poultry Farming	831	3.8%
Poultry Feed Mfg (rate as for Grocery etc).		
Printing	833	1.4%
Printing Materials Mfg (rate as for Chemical etc).		
Produce Merchandising (rate as for Grocery etc).		
Property Operators & Developers noc (rate as for Financial Institutions (a)).		
Property Owning—re repairs to buildings (rate as for Building noc).		
Public Works noc (rate as for Building noc).		
Publishing— (a) Publishing and Printing (rate as for Printing).	741	0.65%
(b) Other	/11	0.0570
Pump and/or Windmill Mfg and/or Erecting (rate as for Engineering (a)).		
Quarries	838	3.1%
Rabbit Trapping (rate as for Farming and Grazing).		
Racing Clubs— (a) Jockeys (rate as for Jockeys).		
(b) Other (rate as for Athletic, Sports etc (b)).		
Racing Stables—all work (excepting Racing—rate as for Jockeys).	841	8.4%
Radio Mfg and/or Repairing and/or Dealing (see Electrical Apparatus etc).		
Radio Broadcasting (rate as for Broadcasting and Television).		
Railway Construction and/or Demolition (rate as for Road etc Making).		

Railways and Tramways (rate as for Carrying and Carting). Railway Sidings-construction of-for the Insured by workers of the State Rail Authority, including legal liability to pay compensation under clause 46 of Schedule 7 to the Transport Administration Act 1988 (rate as for Road and/or Railway Maintenance). Real Estate Agencies (rate as for Messenger Services). Refreshment Rooms (rate as for Restaurants). Refrigerating Works (rate as for Importing etc (a)). Residential Colleges (rate as for Motels). Residential Property Operators noc (rate as for Financial Institutions (a)). Restaurants 846 1.15% **Retail Shops** 847 1.4% Rice Milling (rate as for Grocery etc). Riding Schools (rate as for Athletic, Sports etc (b)). Ringbarking and/or Suckering (rate as for Farming and Grazing). Road and/or Railway Maintenance-i.e. repairing existing roads and/ or railways and incl the construction of Railway Sidings for the Insured by workers of the State Rail Authority including legal liability 849 2.6% to pay compensation under clause 46 of Schedule 7 to the Transport Administration Act 1988 4.6% Road and/or Railway Making-i.e. making new roads and railways 850 Roofing and/or Roof Tiling (rate as for Building noc). Roof Plumbing (rate as for Building noc). Rope and/or Twine Works-(a) Wire Rope (rate as for Engineering (c)). (b) Other (rate as for Sporting Goods Mfg (b)). Rubber Solution Mfg (rate as for Chemical etc). Rubber Stamp Mfg (rate as for Publishing (b)). Rubber Goods Mfg-(a) Moulded and Extruded Products only (rate as for Plastic Goods Mfg (a)). 854 3.1% (b) Tyre, Belting and Other Rubber Goods noc Saddlery (rate as for Leather Goods Mfg).

Sailmaking (rate as for Tailoring (b)).

Salt Lick Mfg (rate as for Chemical etc).		
Salvage— (a) Fire (rate as for Building noc).		
(b) Marine (rate as for Vessels (b)).		
Sand Blasting (rate as for Engineering (c)).		
Sand Pits (rate as for Quarries).		
Sanitary and/or Industrial Waste Disposal Services	860	5.6%
Sausage Casing and Gut Mfg (rate as for Chemical etc).		
Sawmilling— (a) Mills and/or Mill Yards breaking down timber from the bush including timber getting and/or bush work, i.e. tree felling, sawing, splitting and/or conveying to mill	862	8.4%
(b) Other Mills and/or Mill Yards	864	3.8%
(c) Timber Storage Yards—not Mill Yards	865	3.1%
Scale Mfg— (a) Weighbridges and Other Heavy Scales (rate as for Engineering (a)).		
(b) Light Scales only (rate as for Engineering (b)).		
Schools (rate as for Colleges).		
Scientific Instrument Mfg	867	1.15%
Scrap Dealing (rate as for Engineering (a)).		
Screw Mfg (rate as for Engineering (b)).		
Second Hand Machinery Dealing and/or Repairing (rate as for Machinery Merchandising etc).		
Security Services—Armoured Car, Patrol, Guard and the like	969	1.7%
Seed Cleaning and/or Grading (rate as for Farming and Grazing).		
Seed Merchandising (see Importing etc).		
Septic Tank Construction (rate as for Brickworks).		
Septic Tank Installing (rate as for Plumbing etc).		
Service Stations (see Motor Vehicle Industry).		
Services to Finance & Investment noc (rate as for Financial Institutions (a)).		

Services to Insurance Industry noc (rate as for Financial Institutions (a)).

Sewer Construction (rate as for Waterworks).

Sewing Machine Dealing and/or Importing and/or Assembling and/or Repairing (see Importing etc).

Sheep Shearing and/or Droving Contracting (rate as for Farming and Grazing).

Sheet Metal Working noc (rate as for Engineering (c)).

Sheltered Workshops—rate according to industry.

Ship Building and/or Repairing and/or Cleaning (rate as for Engineering (c)).

Shipping Agencies in respect of workers engaged on vessels in cleaning, overhauling and/or repairing (rate as for Engineering (c)).

Ships (see Vessels).

Ships' Shop Provedores— (a) Wholesale (see Importing etc).

(b) Retail (rate as for Retail Shops).

(c) Rigging (rate as for Engineering (c)).

Shire Services (see Corporation Services).

Shop and Office Fitting (rate as for Woodworking noc).

Show Case Mfg (rate as for Furniture Mfg).

Signwriting (rate as for Painting).

Silk Screen Printing (rate as for Printing).

Silverware and/or Cutlery Mfg (rate as for Engineering (b)).

Skating Rinks (rate as for Pleasure Grounds).

Slate Yards (see Lime and Cement Works).

Slaughtering (rate as for Abattoirs).

Small Arms Mfg (rate as for Engineering (b)).

Smallgoods—Meat—Mfg—

(a) General Butchering (rate as for Butchering (b)).

(b) Other (rate as for Grocery etc).

Smelting Works noc (rate as for Foundries (b)).

Soap and/or Candle Mfg (rate as for Grocery etc).

Soft Drink Mfg (rate as for Grocery etc).		
Softgoods Warehouses (rate as for Retail Shops).		
Solder Mfg (rate as for Foundries (b)).		
Spark Plug Mfg (rate as for Engineering (b)).		
Spectacle Frame Mfg (rate as for Plastic Goods Mfg (a)).		
Spectacles and/or Spectacle Frames Retailing (rate as for Retail Shops).		
Speed Boats—racing (rate as for Pleasure Grounds).		
Spinning Mills (rate as for Woollen etc Mills).		
Sporting Goods Mfg— (a) Woodwork (rate as for Woodworking noc).	890	3.1%
(b) Other		
Spring Mfg— (a) Vehicular (rate as for Engineering (a)).		
(b) Other (rate as for Engineering (c)).		
Stationery Mfg (rate as for Paper Mills etc).		
Steel Fabricating (see Structural Engineering).		
Steel Mfg (rate as for Engineering (a)).		
Stevedoring—including Container Terminals	893	3.8%
Stock and Station Agencies (rate as for Livestock Saleyards).		
Stock Exchanges (rate as for Financial Institutions (a)).		
Stock Feed Mfg (rate as for Grocery etc).		
Stone Breaking and Crushing (rate as for Quarries).		
Stone Yards (see Lime and Cement Works).		
Stonemason Work (rate as for Building noc).		
Stores—Bulk noc (rate as for Importing etc (a)).		
Strata Titles—Bodies Corporate (rate as for Caretaking).		
Structural Engineering— (a) Fabrication in workshop (rate as for Engineering (a)).		
(b) Structural work on buildings (rate as for Building noc).		
(b) Structural work on buildings (rate as for Building noc).		

Sugar Cane Growing and/or Sugar Cane Contracting—incl cutting and/or delivery to mill, jetty or on punt (rate as for Farming and Grazing).		
Sugar Milling (rate as for Grocery etc).		
Suitcase Mfg (see Bag Mfg).		
Superannuation Funds (rate as for Financial Institutions (a)).		
Surgical Instrument Mfg (rate as for Scientific Instrument Mfg).		
Surveying—Land and Marine (rate as for Colleges).		
Suspended Ceiling Fixing (rate as for Woodworking noc).		
Swimming Pools Construction, or Installation (rate as for Building noc).		
Swimming Pools (Fibreglass) Mfg (rate as for Plastic Goods Mfg (a)).		
Tailoring— (a) Factories (rate as for Clothing Mfg noc).	902	1.7%
(b) Other	502	11770
Take-Away Food Establishments (rate as for Restaurants).		
Tallying Services (rate as for Docks (b)).		
Tank and Dam Construction and/or Cleaning (rate as for Waterworks).		
Tanneries—incl Leather Merchandising	905	3.8%
Tape Mfg (rate as for Chemical etc).		
Tape—Cassette Mfg and Recording (rate as for Broadcasting and Television).		
Taverns and Bars (rate as for Hotels).		
Taxi Cab and/or Hire Cars— (a) Drivers	907	\$2.40 per shift
(b) Other (rate as for Motor Omnibus Services).		
Telephone and Electronic Equipment Cleansing Services (rate as for Office Machine Importing etc).		
Television Broadcasting (rate as for Broadcasting and Television).		
Television Mfg and/or Repairing and/or Dealing (see Electrical Apparatus etc).		
Terra-Cotta Mfg (rate as for Brickworks).		

Terrazzo-(a) Mfg—other than Tiles (see Lime and Cement Works). (b) Paving (rate as for Road etc Making). (c) Other (rate as for Building noc). Theatres 910 0.95% Tile Mfg (rate as for Brickworks). Tiling— (a) Pavement (rate as for Road etc Making). (b) Other (rate as for Building noc). Timber Getting and/or Bush Work (rate as for Sawmilling (a)). Timber Merchandising (rate as for Sawmilling (c)). Timber Storage Yards (rate as for Sawmilling (c)). Tobacco Growing (rate as for Farming and Grazing). Tobacco, Cigar and Cigarette Mfg 913 1.7% Tool Making noc (rate as for Engineering (b)). Totalizator Machine Mfg and/or Repairing (rate as for Scientific Instrument Mfg). Tow Trucking-(a) Towing Only (rate as for Carrying and Carting). (b) In conjunction with repair activities (rate as for Motor Vehicle Industry (b)). Toy Mfg-(a) Wood (rate as for Woodworking noc). (b) Plastic (see Plastic Goods Mfg). (c) Soft (rate as for Clothing Mfg noc). (d) Other (rate as for Engineering (b)). Trade Unions (rate as for Messenger Services). Transfer Paper Pattern Making (rate as for Printing). Travel Agencies (rate as for Messenger Services).

Trunk Mfg— (a) Metal (see Box Mfg).		
(b) Wood (rate as for Woodworking noc).		
(c) Other (see Bag Mfg).		
Truss Mfg (rate as for Scientific Instrument Mfg).		
Tunnelling noc (rate as for Building noc).		
Typesetting Services (rate as for Publishing (b)).		
Typing, Copying and Mailing Services (rate as for Financial Institutions (a)).		
Umbrella Mfg and/or Repairing	922	0.8%
Undertaking Services	923	2.6%
Unit Trusts, Land Trusts, Mutual Funds (rate as for Financial Institutions (a)).		
Upholstering— (a) Cabinet and/or Furniture Mfg (rate as for Furniture Mfg)		
(b) Other (rate as for Tailoring (b)).		
Vending, Weighing and/or Coin Slot Machine Shops and the like (r	ate	
as for Retail Shops).		
as for Retail Shops). Vessels— (a) Ferries and Other Vessels noc	926	3.1%
Vessels—	926 933	3.1% 5.6%
Vessels— (a) Ferries and Other Vessels noc		
Vessels— (a) Ferries and Other Vessels noc (b) Trawlers and Other Fishing Vessels		
Vessels— (a) Ferries and Other Vessels noc (b) Trawlers and Other Fishing Vessels Veterinary Services (rate as for Doctors' Surgeries).		
Vessels— (a) Ferries and Other Vessels noc (b) Trawlers and Other Fishing Vessels Veterinary Services (rate as for Doctors' Surgeries). Video Libraries (rate as for Retail Shops). Vineyards—		
 Vessels— (a) Ferries and Other Vessels noc (b) Trawlers and Other Fishing Vessels Veterinary Services (rate as for Doctors' Surgeries). Video Libraries (rate as for Retail Shops). Vineyards— (a) Vineyard Work (rate as for Fruit Growing). 		
 Vessels— (a) Ferries and Other Vessels noc (b) Trawlers and Other Fishing Vessels Veterinary Services (rate as for Doctors' Surgeries). Video Libraries (rate as for Retail Shops). Vineyards— (a) Vineyard Work (rate as for Fruit Growing). (b) Wine Making (rate as for Wine Making). 		
 Vessels— (a) Ferries and Other Vessels noc (b) Trawlers and Other Fishing Vessels Veterinary Services (rate as for Doctors' Surgeries). Video Libraries (rate as for Retail Shops). Vineyards— (a) Vineyard Work (rate as for Fruit Growing). (b) Wine Making (rate as for Wine Making). Vinegar Making (rate as for Wine Making). 		
 Vessels— (a) Ferries and Other Vessels noc (b) Trawlers and Other Fishing Vessels Veterinary Services (rate as for Doctors' Surgeries). Video Libraries (rate as for Retail Shops). Vineyards— (a) Vineyard Work (rate as for Fruit Growing). (b) Wine Making (rate as for Wine Making). Vinegar Making (rate as for Wine Making). Warehousing noc (rate as for Importing etc (a)). 		

Waterproofing Buildings (rate as for Building noc).		
Waterproofing Products Mfg (rate as for Chemical etc).		
Waterworks—Construction and extension	940	5.6%
Weaving Mills (rate as for Woollen etc Mills).		
Weighing, Vending and/or Coin Slot Machine Shops and the like (rate as for Retail Shops).	2	
Welfare Services noc (rate as for Financial Institutions (a)).		
Well Sinking (rate as for Quarries).		
Wharf Construction (rate as for Waterworks).		
Wharf Labouring (rate as for Stevedoring).		
Wharfs (see Docks).		
Wheat Grading and/or Sampling at Silo and/or Stacking (rate as for Farming and Grazing).		
Wicker Work (rate as for Furniture Mfg).		
Window Cleaning (rate as for Cleaning (b)).		
Window Dressing (rate as for Retail Shops).		
Wine Making	947	3.8%
Wine and/or Spirit Merchandising—Wholesale	948	1.4%
Wire and/or Wire Products Mfg (rate as for Engineering (c)).		
Wooden Furniture Mfg (rate as for Furniture Mfg).		
Woodworking noc	955	3.8%
Woollen and Other Textile Mills	956	2.6%
Wool Sampling and Classing (rate as for Wool Stores).		
Woolscouring (rate as for Woollen etc Mills).		
Wool Stores—of Pastoral Companies and the like	960	3.1%
Wrestling (see Boxing and Wrestling).		
X-ray Work (rate as for Doctors' Surgeries).		
Yarn Mills (rate as for Woollen etc Mills).		
Zoological Gardens (rate as for Pleasure Grounds).		