

Insurance Premiums Order (July-December) 2005

[2005-261]



New South Wales

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Notes—

- **Previously named**
Insurance Premiums Order 2005–2006

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Insurance Premiums Order (July-December) 2005



New South Wales

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Insurance Premiums Order (July-December) 2005



New South Wales

1 Name of Order

This Order is the *Insurance Premiums Order (July-December) 2005*.

2 Commencement

This Order commences at 4 pm on 30 June 2005.

3 Calculation of insurance premium payable by employer

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:

$$[(T \times (1 - S)) + (E \times S)]$$

except that where the basic tariff premium does not exceed \$112,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium would not exceed \$112,000 were that period of insurance to be 12 months), the experience adjusted premium

$$[(T \times (1 - S)) + (E \times S)]$$

is not to 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:

$$[(T \times (1 - S)) + (E \times S)]$$

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.

T 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.

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.

I is the input tax credit adjustment, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 9 to this Order.

Y is the premium discount amount, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 10 to this Order.

4 Schedules and Table A

Schedules 1-10, the Notes to Table A and Table A to this Order form part of this Order.

5 Explanatory note

The explanatory note does not form part of this Order.

6 Mine Safety Fund Premium Adjustment

- (1) Despite any other provision of this Order, if an employer carries on a business that is covered by any of the classes appearing in Division B of Table A to this Order (that is, classes 120000 to 152000), the premium payable by the employer for the policy of insurance is to be adjusted by the addition of an amount calculated in accordance with the following formula:

$$[(T \times (1 - S)) + (E \times S)]$$

where:

MSF Amount is the additional amount of premium required to be paid by an employer under this clause.

Wages means 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 the part of the total wages attributable to a class appearing in Division B of Table A applicable to the employer.

Mine Safety Levy Rate means 0.462%.

- (2) For the purposes of subclause (1), the calculation of the MSF amount for an employer is to be made using the reasonable estimate of the wages payable by the employer in the notice supplied to the insurer in accordance with clause 130 (1) of the [Workers Compensation Regulation 2003](#).

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:

- (a) exceeds \$10,000 (where the period of insurance to which the premium relates is 12 months), or
- (b) would exceed \$10,000 (where the period of insurance to which the premium relates is not 12 months) if that premium was calculated using a period of insurance of 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.

employer includes a person who proposes to become an employer.

GST has the same meaning as in the [A New Tax System \(Goods and Services Tax\) Act 1999](#) of the Commonwealth.

input tax credit entitlement, in relation to an employer, means the amount of input tax credit that may be claimed by the employer in accordance with the [A New Tax System \(Goods and Services Tax\) Act 1999](#) of the Commonwealth in respect of the

issue or renewal of a policy of insurance expressed as a percentage of the GST payable by the employer in respect of the issue or renewal of that policy.

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

limited proprietary company means a proprietary company limited by shares as referred to in section 112 of the [Corporations Act 2001](#) of the Commonwealth.

NSW WorkCover Industry Classification System or **NSWWIC System** means the industry classification system set out in Table A to this Order.

per capita rate means a rate specified in Column 4 of Table A that is expressed otherwise than as a percentage.

period of insurance, in relation to a policy, means a period for which an insurer assumes risk under the policy, being a period that 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.

premium discount amount, in relation to an employer, means the amount of discount on an employer's premium calculated in accordance with Schedule 10 to this Order.

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, but does not include a motor vehicle allowance or accommodation allowance to the extent that the allowance is required to be excluded from wages by clause 2.

- (2) **Predecessor** For the purposes of this Order, a person is the **predecessor** of an employer if the employer has acquired the business of the person. This subclause applies whether the business acquired is the whole or main part of the business of the person or is the whole or main part of a separate and distinct business of the person, and whether or not the business acquired is carried on at the same location.
- (3) **Related corporation** For the purposes of this Order, an employer that is a corporation is related to another corporation (whether or not that other corporation is an employer) if:

- (a) the employer and the other corporation are, by reason of the *Corporations Act 2001* of the Commonwealth, taken to be related to each other, or
 - (b) the directors of the employer are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the other corporation, or
 - (c) the directors of the other corporation are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the employer, or
 - (d) the other corporation is, by reason of the *Corporations Act 2001* of the Commonwealth, taken to be related to another corporation the directors of which are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the employer, or
 - (e) the directors of the employer and the directors of the other corporation are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of another person, or
 - (f) the other corporation has a share capital and the directors of the employer may (whether directly or indirectly) exercise, control the exercise of or substantially influence the exercise of, 50 per cent or more of the voting power attached to voting shares issued by the other corporation, or
 - (g) (where the employer and the other corporation are corporations each of which has a share capital) any person who may (whether directly or indirectly) exercise, control the exercise of, or substantially influence the exercise of, 50 per cent or more of the voting power attached to voting shares issued by one of those corporations, may also exercise, control the exercise of or substantially influence the exercise of 50 per cent or more of the voting power attached to voting shares issued by the other corporation.
- (4) However, an employer that is a corporation is not related, for the purposes of this Order, to another corporation (whether or not that other corporation is an employer) if:
- (a) the employer and that other corporation are not, by reason of the *Corporations Act 2001* of the Commonwealth, taken to be related to each other, and
 - (b) the employer establishes that neither the employer nor the other corporation carry on a trade, business or profession so as to avoid or evade the payment of a premium payable by either the employer or the other corporation for a policy.
- (5) The value of any amount of money calculated or included in a calculation under this Order is to be expressed in dollars.

- (6) In this Order, a reference to wages that are payable by an employer includes a reference to wages that have been paid by the employer.
- (7) In this Order, a reference to any GST that is payable by an employer includes a reference to GST that has been paid by the employer.
- (8) In this Order, a reference to any input tax credit that may be claimed by an employer includes a reference to any input tax credit that has been claimed by the employer.

2 Extent to which motor vehicle and accommodation allowances to be excluded from wages

- (1) A motor vehicle allowance paid to a worker is to be excluded from wages for the purposes of this Order to the extent of an amount calculated at whichever of the following rates is applicable in the particular case:
 - (a) in the case of a worker paid an allowance under an award that specifies the allowance solely as a rate for each kilometre or part of a kilometre travelled by the worker in the course of the worker’s employment by means of a motor vehicle provided or maintained by the worker—the rate specified in the award,
 - (b) in the case of any other worker—63 cents for each kilometre or part of a kilometre travelled by the worker in the course of business journeys by means of a motor vehicle provided or maintained by the worker.

Note—

Where a worker is paid an allowance under an award that specifies the allowance wholly as a lump sum amount or partly as a lump sum amount and partly as a rate for each kilometre or part of a kilometre travelled by the worker in the course of the worker’s employment by means of a motor vehicle provided or maintained by the worker—the amount of allowance to be excluded from wages for the purposes of this Order is to be calculated in accordance with paragraph (b).

- (2) If the amount calculated in accordance with subclause (1) is greater than the amount actually paid to a worker as a motor vehicle allowance, only the amount actually paid is to be excluded from the calculation of wages.
- (3) The amount of motor vehicle allowance paid to a worker that is to be excluded from wages for the purposes of this Order is to be calculated using whichever of the following 2 methods the employer prefers:
 - (a) the method set out in clause 3 (the ***continuous recording calculation method***),
 - (b) the method set out in clause 4 (the ***averaging calculation method***).
- (4) An accommodation allowance paid to a worker is to be excluded from wages for the purposes of this Order to the extent of an amount calculated at whichever of the following rates is applicable in the particular case:

- (a) in the case of a worker paid an allowance under an award that specifies the allowance as a rate for each night the worker is absent from the worker’s usual place of residence—the rate specified in the award,
 - (b) in the case of any other worker—\$191.55 for each night the worker is absent from the worker’s usual place of residence in the course of the worker’s employment.
- (5) If the amount calculated in accordance with subclause (4) is greater than the amount actually paid to a worker as an accommodation allowance, only the amount actually paid is to be excluded from the calculation of wages.
- (6) In this clause, **award** means:
- (a) an industrial instrument within the meaning of the *Industrial Relations Act 1996*,
or
 - (b) any agreement with respect to salaries or wages entered into under the provisions of any other law of the State between an employer constituted by that law and an association or organisation representing a group or class of employees, or
 - (c) an award, agreement or other instrument under the law of the Commonwealth or of another State or Territory, being an award, agreement or other instrument of a similar nature to an instrument or agreement referred to in paragraph (a) or (b).

3 Continuous recording calculation method

The continuous recording calculation method requires the following details to be kept and used for calculation:

- (a) the odometer readings at the beginning and end of each business journey undertaken by the worker during a period of insurance by means of a motor vehicle provided or maintained by the worker,
- (b) the specific purpose for which each such business journey was taken,
- (c) the distance travelled by the worker during the period of insurance in the course of all such business journeys, calculated on the basis of the odometer readings referred to in paragraph (a).

4 Averaging calculation method

- (1) The averaging calculation method requires the following details to be kept and used for calculation for the first period of insurance in which a worker’s employer chooses to adopt that method:
- (a) the odometer readings at the beginning and end of each business journey undertaken by the worker during the relevant 12-week period by means of a motor vehicle provided or maintained by the worker,

- (b) specific purpose for which each such business journey was taken,
 - (c) distance travelled by the worker during the relevant 12-week period in the course of all such business journeys, calculated on the basis of the odometer readings referred to in paragraph (a),
 - (d) odometer readings at the beginning and end of the relevant 12-week period for each vehicle provided or maintained by the worker for the purpose of undertaking business journeys,
 - (e) distance travelled by each such vehicle during the relevant 12-week period, calculated on the basis of the odometer readings referred to in paragraph (d),
 - (f) distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the relevant 12-week period, calculated as a percentage of the distance travelled by that vehicle during that period,
 - (g) distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the period of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance is the same as the percentage for that vehicle for the relevant 12-week period.
- (2) After the first period of insurance in which odometer details are recorded in accordance with subclause (1), the calculation referred to in subclause (1) (g) is to be employed for the purpose of calculating the distance travelled by the worker in the course of business journeys undertaken by means of each vehicle referred to in subclause (1) during each of the next succeeding 4 periods of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance concerned is the same as the percentage for that vehicle for the relevant 12-week period.
- (3) After the first period of insurance in which odometer details are recorded in accordance with subclause (1), a worker's employer is not required to record the details referred to in that subclause for the worker for the next succeeding 4 periods of insurance unless:
- (a) the Authority serves a notice on the employer before the commencement of a period of insurance during those 4 periods directing the employer to keep the details referred to in subclause (1) for those periods, or
 - (b) the employer wishes to use the recording method referred to in this clause for one or more additional motor vehicles used by the worker in any period of insurance or for any other reason.
- (4) In a situation referred to in subclause (3) (b), a worker's employer may make a new record of odometer readings for a period of insurance in accordance with subclause (1) to replace the details previously recorded for the worker. The provisions of

subclause (3) then apply in relation to the new record.

- (5) A worker's employer who has adopted and employed the method of recording referred to in this clause for a worker for 4 successive periods of insurance must, in the next succeeding period of insurance, make a fresh recording of the details specified in subclause (1) if the employer intends to continue to use the same method of recording for the worker.
- (6) If the odometer of a motor vehicle is replaced or recalibrated during any period for which its readings are relevant for the purposes of this clause, the odometer readings immediately before and after the replacement or recalibration are to be recorded.
- (7) For the purposes of making the calculation referred to in subclause (1) (g) for the period of insurance in which this clause commences, a worker's employer may estimate the distance travelled by a motor vehicle during any part of that period of insurance that occurs before that commencement.

5 Meaning of "relevant 12-week period"

- (1) In clause 4, **relevant 12-week period** means a continuous period of at least 12 weeks, selected by the worker's employer, throughout which a motor vehicle is provided or maintained by a worker. If the motor vehicle is provided or maintained for less than 12 weeks, the period must be the entire period for which the motor vehicle is provided or maintained.
- (2) The period may overlap the start or end of the period of insurance, so long as it includes part of the period.
- (3) If the averaging calculation method is used for 2 or more motor vehicles for the same period of insurance, the odometer readings for those motor vehicles must cover periods that are concurrent.

6 Replacing one motor vehicle with another motor vehicle

- (1) For the purposes of using the averaging calculation method, a worker's employer may nominate one motor vehicle as having replaced another motor vehicle with effect from a day specified in the nomination.
- (2) After the nomination takes effect, the replacement motor vehicle is treated as the original motor vehicle, and the original motor vehicle is treated as a different motor vehicle. An employer need not repeat for the replacement vehicle the steps already taken for the original motor vehicle.
- (3) An employer must record the nomination in writing in the period of insurance in which the nomination takes effect.
- (4) However, the Authority may allow an employer to record the nomination at a later

time.

7 Classification of employer's business

- (1) For the purposes of this Order, the classification applicable to an employer is the class in Column 2 of Table A (NSW WorkCover Industry Classification System) to which the employer's business corresponds.
- (2) An employer's basic tariff premium is determined having regard to the classification applicable to the employer's business. An employer's business means the employer's business or industrial activity.
- (3) An employer may carry on a single business or more than one business at the same time.
- (4) If an employer carries on a single business, the 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.
- (5) If an employer carries on more than one business, so that it can be said that the employer carries on separate and distinct businesses, subclause (4) applies to each such separate and distinct business.
- (6) Generally, businesses are not separate and distinct if the operations and activities carried on in those businesses are incidental to one another.
- (7) In determining whether businesses are separate and distinct (for 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 workers respectively engaged in the businesses (and in particular of the workers 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).

8 Determination of wages

- (1) 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 (not including any wages to which Schedule 8 applies) payable to workers by the employer in respect of the period of insurance or the period of 12 months, as the case may be as calculated by reference to the returns, if any, furnished in accordance with the regulations by the employer to the insurer, or

(b) where the monetary value of those wages (not including any wages to which Schedule 8 applies) has been ascertained—to the actual value of those wages.

(2) If at any time the employer has failed to furnish the returns in respect of any relevant period of insurance and the monetary value of the wages concerned has not been ascertained, the estimate of the monetary value of those wages is taken to be such amount as is calculated by multiplying the monetary value (or reasonable estimate) of wages for the immediately preceding equivalent period of insurance by 1.3.

Schedule 2 Application

1 Policies to which Order applies

(1) This Order applies to and in respect of policies of insurance that are to be or have been issued or renewed so as to take effect on or after 4 pm on 30 June 2005 and before 4 pm on 31 December 2005.

(2) If, before 4 pm on 31 December 2005, 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 a policy of insurance issued or renewed by a specialised insurer that is exempted from insurance premiums orders by clause 147 of the [Workers Compensation Regulation 2003](#).

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:

$$[(T \times (1 - S)) + (E \times S)]$$

where:

Wa, Wb...Wn 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 class appearing in Column 2 of Table A applicable to the employer.

Ra, Rb...Rn are each a percentage rate specified in Column 4 of Table A that corresponds with a class applicable to the employer, being a class appearing in Column 2 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 that is attributable to any such classification are to be as determined by reference to returns, if any, furnished in accordance with the regulations by the employer to the insurer, or by other information from the employer.

2 Exceptions

- (1) If the policy concerned relates to per capita rates in respect of some or all workers, those rates are to be substituted for wages in respect of those workers to determine “*Wa*”, “*Wb*”...“*Wn*” in the formula in clause 1.
- (2) If the employer does not supply sufficient information to enable the business to be classified, the business is to be classified in the class with the highest percentage rate that appears to be applicable to the business. The business may be reclassified to a class having a lower percentage rate when sufficient information is supplied.

Schedule 4 Experience adjustment factor

1 General

- (1) 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:

$$[(T \times (1 - S)) + (E \times S)]$$

(b) in any other case—0,

where:

T is the basic tariff premium for the employer calculated:

- (a) where the period of insurance to which the premium relates is 12 months—in accordance with Schedule 3 to this Order with respect to that period of insurance,
or
 - (b) where the period of insurance to which the premium relates is not 12 months—in accordance with Schedule 3 to this Order as if the policy to which the premium relates had a period of insurance of 12 months.
- (2) For the purposes of subclause (1) (a), an employer is taken to have been insured for the period of 2 years referred to in that paragraph even if there has been a break or breaks in insurance within that period.

2 Employers who were previously self-insurers

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

3 Employers who acquire business etc

The period referred to in clause 1 (1) (a) during which an employer has been insured under a policy or policies and supplied particulars of claims includes any period during which a predecessor of the employer has been so insured and supplied particulars.

4 Reduction of experience adjustment factor

- (1) Where there has been a break or breaks in insurance, the experience adjustment factor may be reduced (including to nil) on application by an employer to the Authority.
- (2) The Authority may develop criteria for determining eligibility for a reduction, the method for calculating any reduction and other relevant matters, and may issue guidelines setting out such matters.

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:

$$[(T \times (1 - S)) + (E \times S)]$$

(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:

$$[(T \times (1 - S)) + (E \times S)]$$

where:

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

F₁₀₀ is 6.63.

F₁₀₁ is 4.33.

F₁₀₂, F₁₀₃ and **F₁₀₄** are such numbers as are determined by the Governor on the recommendation of the WorkCover Authority and notified in the Gazette.

C₁ and **C₂** 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 that occurred before the commencement of the period of insurance (not including the cost of any claims under sections 10 (Journey claims) and 11 (Recess claims) of the Act).

C₀ 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 sections 10 (Journey claims) and 11 (Recess claims) of the Act).

W₁ and **W₂** 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 that occurred before the commencement of the period of insurance.

W₀ is the total of the wages payable to workers by the employer in respect of the period of insurance.

(2) If an employer's policy is renewed and the employer does not supply the insurer, in accordance with clause 130 (2) of the [Workers Compensation Regulation 2003](#), 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) to be 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.

- (3) If during any past period referred to in C_1 , C_2 , W_1 or W_2 in a formula in subclause (1) a predecessor of the employer was insured under a policy or policies:
 - (a) the cost of claims for the employer during that period includes, for the purposes of C_1 and C_2 , the cost of claims for the predecessor in respect of the business acquired by the employer, and
 - (b) the wages payable to workers by the employer during that period includes, for the purposes of W_1 and W_2 , the wages payable to workers by the predecessor in respect of the business acquired by the employer.
- (4) If the policy concerned relates to per capita rates, those rates are to be substituted for wages to determine W , W_0 , W_1 or W_2 in the applicable formula in subclause (1).
- (5) If the policy concerned relates to both per capita rates and wages, 2 separate calculations of E (“ E_1 ” and “ E_2 ”) are to be made and E is to equal the sum of E_1 and E_2 where:
 - (a) “ E_1 ” is calculated by using the applicable formula in subclause (1), and
 - (b) “ E_2 ” is calculated by using the applicable formula in subclause (1) but also by substituting the per capita rates for wages to determine W , W_0 , W_1 or W_2 in that formula.

2 Definition

In this Schedule, **cost of claims** has the same meaning as in Division 4 of Part 20 of the [Workers Compensation Regulation 2003](#).

3 Exclusion of predecessor’s cost of claims

- (1) The Authority may, for the purpose of the operation of clause 1 (3) (a) in relation to the calculation of the experience premium for an employer under clause 1 (1), on application by the employer direct that the cost of an individual claim is to be excluded from the cost of claims for the predecessor as referred to in clause 1 (3) (a).
- (2) The Authority is not to direct that the cost of a claim be excluded unless satisfied that:
 - (a) the employer and the predecessor are not related corporations, and
 - (b) the claim was made as a direct result of the acquisition by the employer of the business of the predecessor, and
 - (c) the cost of claims for the predecessor (including the cost of any claim sought to be excluded under this clause) is greater than twice the basic tariff premium for the employer, and

- (d) the cost of the claim was included pursuant to clause 1 (3) in the premium calculation for the employer in relation to a prior period of insurance and that premium has been paid.

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 repay the prescribed excess amount within the meaning of section 160 of the Act (or such smaller amount as may be agreed on) for claims that arise out of the period of insurance for which the premium is to be calculated—0.03, or
- (b) in any other case—0.

Schedule 7 Minimum premium

1 Minimum premium payable

(1) The minimum premium:

- (a) in respect of a policy relating to domestic or similar workers—is \$38, or
- (b) in respect of any other policy—is \$175.

(2) If the premium payable in respect of a policy would (but for this Schedule) be less than the minimum premium in respect of the policy, the amount of the premium is to be increased to that minimum premium.

Schedule 8 Reduction of premium for employers of previously injured workers etc

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 payable by an employer in respect of the first 12 months of employment of any worker who is first employed by the employer (for a minimum period of employment of 12 continuous weeks) on or after 1 July 1992 but only if:
- (a) the worker is partially incapacitated for work as a result of a 1987 Act injury

(whether received before, on or after 1 July 1992) and is no longer employed by a previous employer who employed the worker at the time of the injury, or

(b) the worker has as a result of a 1987 Act injury (whether received before, on or after 1 July 1992) been totally or partially incapacitated for work for a period of at least 12 weeks, is no longer employed by a previous employer who employed the worker at the time of the injury and has been continuously unemployed since that period of incapacity.

(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 Guidelines—Application for reduction of premium etc

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

(a) the form of and the manner of making an application, and

(b) any documents relating to the application that the employer must attach to it.

(2) Those guidelines may also specify the circumstances in which periods of employment or unemployment are to be regarded as continuous for the purposes of clause 3 (1).

5 Definition

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

(2) In this Schedule, a reference, in relation to a worker, to a 1987 Act injury is a reference to an injury received by the worker after the commencement of the Act.

Schedule 9 Input tax credit adjustment

1 General

The input tax credit adjustment (“I”) in respect of a period of insurance is to be calculated:

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

$$[(T \times (1 - S)) + (E \times S)]$$

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

$$[(T \times (1 - S)) + (E \times S)]$$

(c) if the basic tariff premium does not exceed \$112,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium would not exceed \$112,000 were that period of insurance to be 12 months), and if the experience adjusted premium

$$[(T \times (1 - S)) + (E \times S)]$$

exceeds twice the value of the basic tariff premium [T], the value of 2T replaces the experience premium in the above formula. That is, where the [2T] limit applies, then:

$$[(T \times (1 - S)) + (E \times S)]$$

where:

T 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.

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.

Y is the premium discount amount, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 10 to this Order.

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

B% is the percentage rate specified in Column 2 of the Table to this clause that corresponds to the range of input tax credit entitlement specified in Column 1 that contains the input tax credit entitlement for the employer.

Table

Column 1	Column 2
Input Tax Credit entitlement	Premium discount relative to 100% ITC
> 90%	Nil
> 80 ≤ 90%	0.6%
> 70 ≤ 80%	1.2%
> 60 ≤ 70%	1.8%
> 50 ≤ 60%	2.4%

> 40 ≤ 50%	3.0%
> 30 ≤ 40%	3.6%
> 20 ≤ 30%	4.2%
> 10 ≤ 20%	4.8%
> 0 ≤ 10%	5.4%
0%	6%

2 Determination of input tax credit entitlement for the purposes of the calculation of premium

- (1) In this Schedule, a reference to the input tax credit entitlement for an employer, in relation to a period of insurance, is a reference to the employer's input tax credit entitlement notified in respect of that period in accordance with clause 134 of the [Workers Compensation Regulation 2003](#) by the employer to the insurer.
- (2) If at any time the employer has failed to notify the insurer of the employer's input tax credit entitlement in respect of that period in accordance with clause 134 of the [Workers Compensation Regulation 2003](#), the employer's input tax credit entitlement in respect of that period is for the purposes of this Schedule taken to be 100%.

Schedule 10 Premium discount scheme

1 General

The premium discount amount ("Y") in respect of a period of insurance is to be calculated in accordance with the following provisions:

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

$$[(T \times (1 - S)) + (E \times S)]$$

If the basic tariff premium does not exceed \$112,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium would not exceed \$112,000 were that period of insurance to be 12 months), and if the experience adjusted premium

$$[(T \times (1 - S)) + (E \times S)]$$

exceeds twice the value of the basic tariff premium [T], then the value of 2T replaces the experience premium in the above formula. That is, where the [2T] limit applies, then:

$$[(T \times (1 - S)) + (E \times S)]$$

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

$$[(T \times (1 - S)) + (E \times S)]$$

(c) the maximum value of Y (maximum premium discount amount) is:

- (i) \$75,000 with respect to the employer's first year of participation, and
- (ii) \$50,000 with respect to the employer's second year of participation, and
- (iii) \$25,000 with respect to the employer's third year of participation,

where:

T 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.

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.

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

Y is the amount of the premium discount on the insurance premium payable by the employer.

PDS level is the PDS level specified for a year of participation of the employer under Division 4 of Part 21 of the [Workers Compensation Regulation 2003](#).

2 Entitlement to a premium discount

An employer's entitlement to a premium discount amount is to be determined in accordance with Division 4 of Part 21 of the [Workers Compensation Regulation 2003](#).

3 Definitions

In this Schedule:

first year of participation, second year of participation, third year of participation and **year of participation**, in relation to an employer, have the same meanings as in Division 4 of Part 21 of the [Workers Compensation Regulation 2003](#).

Table A NSW WorkCover Industry Classification System

(Schedule 3)

Notes

1 The following activities should *not* be considered as separate and distinct businesses (as referred to in clause 7 of Schedule 1):

- (a) Clerical Support Services,
- (b) Management Services,
- (c) Administrative Services,
- (d) Sales and Marketing,
- (e) Head Office Activities,
- (f) Warehousing associated with Manufacturing or Retailing.

These activities are *not* entitled to a separate class but should be considered incidental to the employer's other activity or activities. Consequently the wages of any such workers will attract the percentage rate of the class that is appropriate to the employer's business.

2 In the event that an employer carries on separate and distinct businesses (as referred to in clause 7 of Schedule 1) then workers engaged in the activities listed in clause 1 (a)–(f) 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 a worker is occupied wholly or predominantly in just one of the employer's separate and distinct businesses then the entire wages of the worker will attract the percentage rate of the class appropriate to that business,
- (b) if such a worker is occupied substantially in more than one of the employer's separate and distinct businesses then the entire wages of the worker will attract the lowest percentage rate of the classes appropriate to the various business activities in which the worker is occupied. (In the event that those two or more separate and distinct businesses each have the same percentage rate then the worker's entire wages will attract the class with the lowest number).

3

(1) If an employer:

- (a) is related to another corporation (as referred to in clause 1 (3) of Schedule 1), and
- (b) predominantly provides clerical, administrative or managerial services to any related corporation,

the premium payable by the employer is to be calculated by reference to the percentage rate of the class applicable to the related corporation.

(2) However, in the case where the employer provides such services to more than one related corporation, the premium payable by the employer is to be calculated:

- (a) by reference to the highest percentage rate of the classes applicable to the respective related corporations,
or
- (b) if the employer is able to demonstrate that such services are predominantly provided to a particular related corporation—by reference to the percentage rate of the class applicable to that related corporation, or
- (c) if the employer is able to demonstrate that such services are predominantly provided to related interstate or

overseas entities—by reference to the percentage rate of the class applicable to those services.

- 4 If an employer has a business that is covered by Table A’s classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931920, 931930, 931940 or 970000 (being classes that refer to a per capita rate), the employer’s basic tariff premium is to be calculated, to the extent that the business relates to those classes, on the basis of the per capita rates concerned rather than on the basis of wages.
- 5 In relation to the class applicable to ministers of religion (961000) note that clauses 17 and 18 of Schedule 1 to the [Workplace Injury Management and Workers Compensation Act 1998](#) provide special procedures by which ministers of religion may be treated as workers for the purposes of the Act.
- 6 In the case of a labour hire business more than one class may apply. The class applicable to each category of worker hired out is the class that applies to the industry most closely associated with the occupation of the labour provided by the labour hire business.
- 7 In Table A “Mfg” means “Manufacturing”.
- 8 Manufacturing in Table A includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.
- 9 In Table A “nec” means “Not Elsewhere Classified”.
- 10 The WorkCover Authority may, from time to time, issue guidelines for the application of the NSWVIC System.

Division A Agriculture, Forestry and Fishing

This Division includes all employers engaged in ‘agriculture, forestry, fishing and hunting’. The term agriculture is used here in the broad sense to include the breeding, keeping or cultivation of all kinds of animal or vegetable life except forest trees and marine life. Forestry includes afforestation, harvesting and gathering of forest products. Fishing includes the catching, gathering, breeding and cultivation of marine life from ocean, coastal and inland waters. Hunting includes the catching or taking of all types of animal wildlife on land.

Subdivision 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
011		Horticulture and Fruit Growing	
	011100	Plant Nurseries	6.35%
		This class includes employers engaged in propagating and growing ornamental plants, plants for transplanting into gardens (such as seedlings or young fruit trees) or bulbs. This class also includes employers engaged in growing turf.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) growing flowers for seed collection are included in Class 011200 Cut Flower and Flower Seed Growing;</i> <i>and</i> <i>(b) growing forest nursery stock are included in Class 030300 Services to Forestry.</i>	
		Primary Activities:	
		Bulb propagating	
		Fruit tree nursery operation	

Ornamental plant growing
Plant propagation laboratory
Plant stock growing nec
Seedling growing
Turf growing
Vine stock nursery operation

011200 Cut Flower and Flower Seed Growing 6.79%

This class includes employers engaged in growing flowers or foliage for cutting for display or growing flowers for seed collection.

Exclusions and References:

Employers mainly engaged in growing seedlings of ornamental plants (including flowers) for sale are included in Class 011100 Plant Nurseries.

Primary Activities

Display foliage growing
Flower growing
Seeds, flower, growing

011300 Vegetable Growing 6.84%

This class includes employers engaged in growing vegetables (except dry field peas or beans or soybeans) for human consumption.

Exclusions and References:

Employers mainly engaged in

(a) growing dry field peas or beans or soybeans are included in Class 012100 Grain Growing; and

(b) growing vegetables for fodder are included in Class 016900 Crop and Plant Growing nec.

Primary Activities:

Beans growing (except dry field beans or soybeans)
Garlic growing
Herbs growing nec
Kumara growing
Melons growing
Onions growing

Potato growing
Seed potato growing
Sugar beet growing
Sweet potato (kumara) growing
Tomato growing
Vegetables growing (except dry field peas or beans or soybeans)
Vegetable seed growing

011400 Grape Growing 6.60%

This class includes employers engaged in growing or sun-drying grapes.

Exclusions and References:

Employers mainly engaged in

(a) preserving (except sun-drying) grapes are included in Class 213000 Fruit and Vegetable Processing; and

(b) manufacturing wine are included in Class 218300 Wine Mfg.

Primary Activities:

Grapes growing
Grapes sun-drying
Table grape growing
Vineyard operation

011500 Apple and Pear Growing 6.89%

This class includes employers engaged in growing apples or pears. This class also includes growing other pome fruit.

Primary Activities:

Apples growing
Nashi pear growing
Pears growing
Quinces growing

011600 Stone Fruit Growing 6.80%

This class includes employers engaged in growing stone fruit.

Primary Activities:

	Apricots growing	
	Cherries growing	
	Nectarine growing	
	Peach growing	
	Plum or prune growing	
011700	Kiwi Fruit Growing	6.83%
	This class includes employers engaged in growing kiwi fruit.	
	Primary Activities:	
	Kiwi fruit growing	
011900	Fruit Growing nec	7.11%
	This class includes employers engaged in growing bananas, pineapples, citrus fruit, tree nuts and other fruit not elsewhere classified.	
	Primary Activities:	
	Almond growing	
	Avocado growing	
	Banana growing	
	Berry fruit growing	
	Cashew nut growing	
	Chestnut growing	
	Citrus fruit growing	
	Coconut growing	
	Currant, Red or Black, growing	
	Custard apple growing	
	Fig growing	
	Gooseberry growing	
	Loganberry growing	
	Loquat growing	
	Macadamia nut growing	
	Mango growing	
	Mulberry growing	

Olive growing
Passionfruit growing
Pawpaw growing
Pecan nut growing
Persimmon growing
Pineapple growing
Raspberry growing
Strawberry growing
Walnut growing

012

Grain, Sheep and Beef Cattle Farming

012100

Grain Growing

6.86%

This class includes employers engaged in growing cereal or coarse grains or other cereal crops. This class also includes employers engaged in growing oilseeds, peanuts, lupins, dry field peas or beans.

Exclusions and References:

Employers mainly engaged in growing cereal grains combined with farming of sheep or beef cattle are included in Class 012200 Combined Grain Growing and Sheep Farming and Beef Cattle Farming.

Primary Activities:

Barley growing
Cereal grain growing
Coarse grain growing
Dry field pea or field bean growing
Grain seed growing
Lupin growing
Maize growing
Millet growing (except broom millet)
Oat growing
Oilseed growing nec
Peanut growing
Rice growing
Safflower growing

	Sorghum growing (except forage sorghum)	
	Soybean growing	
	Sunflower growing	
	Wheat growing	
012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming	9.60%
	<p>This class includes employers engaged in growing cereal grains mixed with sheep farming or cereal grains mixed with beef cattle farming. This class applies where the wages paid in either one of these activities do not exceed 80% of the total wages paid by the employer.</p> <p>Primary Activities:</p> <p>Beef cattle farming and cereal grain growing</p> <p>Cereal grain growing and sheep or beef cattle farming</p> <p>Prime lamb raising and cereal grain growing</p> <p>Sheep farming and cereal grain growing</p>	
012300	Sheep-Beef Cattle Farming	9.67%
	<p>This class includes employers engaged in farming both sheep and beef cattle. This class applies where the wages paid in either one of these activities do not exceed 80% of the total wages paid by the employer.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>mixed grain-sheep or grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;</i></p> <p>(b) <i>farming sheep are included in Class 012400 Sheep Farming;</i></p> <p>(c) <i>farming beef cattle are included in Class 012510 Beef Cattle Farming; and</i></p> <p>(d) <i>operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.</i></p> <p>Primary Activities:</p> <p>Beef cattle and sheep farming</p> <p>Sheep and beef cattle farming</p>	
012400	Sheep Farming	10.47%

This class includes employers engaged in farming sheep.
This class also includes raising sheep for milk.

Exclusions and References:

Employers mainly engaged in

*(a) mixed grain-sheep are included in Class 012200
Combined Grain Growing, Sheep Farming and Beef
Cattle Farming; and*

*(b) mixed sheep-beef cattle farming are included in Class
012300 Sheep-Beef Cattle Farming.*

Primary Activities:

Prime lamb raising

Raw sheep milk production

Sheep farming

Wool growing

012510 Beef Cattle Farming 9.98%

This class includes employers engaged in farming beef
cattle on open pasture.

Exclusions and References:

Employers mainly engaged in

*(a) mixed grain-beef cattle farming are included in Class
012200 Combined Grain Growing, Sheep Farming and
Beef Cattle Farming;*

*(b) mixed sheep-beef cattle farming in Class 012300
Sheep-Beef Cattle Farming; and*

*(c) operating beef cattle feedlots are included in Class
012520 Beef Cattle Feedlots.*

Primary Activities:

Beef cattle farming, grazing

Buffalo, domesticated, grazing

012520 Beef Cattle Feedlots 9.82%

This class includes employers engaged in operating beef
cattle feedlots where cattle are kept confined in a yard
area with watering and feeding facilities.

Exclusions and References:

Employers mainly engaged in

(a) mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;

(b) mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and

(c) beef cattle farming on open pasture is included in Class 012510 Beef Cattle Farming.

Primary Activities:

Beef cattle feedlots

013

Dairy Cattle Farming

013000

Dairy Cattle Farming

8.63%

This class includes employers engaged in farming dairy cattle.

Primary Activities:

Dairy cattle farming

Dairy operation

Raw cattle milk production

014

Poultry Farming

014100

Poultry Farming (Meat)

8.84%

This class includes employers engaged in raising poultry for production of meat or in hatching meat breed chicks. This class also includes the raising of game birds for meat or in hatching game birds for raising for meat.

Primary Activities:

Chicken farming (for meat)

Duck farming

Game bird farming

Goose farming

Ostrich farming

Poultry farming (for meat)

Poultry hatchery operation (meat breeds)

Turkey farming

014200

Poultry Farming (Eggs)

10.55%

		This class includes employers engaged in farming poultry for production of eggs or in hatching egg breed chicks.	
		Primary Activities:	
		Egg farm operation	
		Poultry farming (for eggs)	
		Poultry hatchery operation (egg breeds)	
015		Other Livestock Farming	
	015100	Pig Farming	7.97%
		This class includes employers engaged in farming pigs.	
		Primary Activities:	
		Pig farming	
		Pig raising	
	015200	Horse Farming	7.95%
		This class includes employers engaged in horse farming.	
		Primary Activities:	
		Horse breeding	
		Stud farm operation (horses)	
	015300	Deer Farming	7.96%
		This class includes employers engaged in farming deer.	
		Primary Activities:	
		Deer breeding	
		Deer farming for venison	
		Deer velvet production	
	015900	Other Livestock Farming nec	7.96%
		This class includes employers engaged in raising or breeding farm or domestic animals not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in farming aquatic animals are included in Class 042000 Aquaculture.</i>	
		Primary Activities:	
		Beekeeping	
		Bird breeding (except poultry or game birds)	

		Cat breeding	
		Crocodile farming	
		Dairy goat farming	
		Dog breeding	
		Fur skin animals farming	
		Goat farming	
		Livestock raising nec	
		Pet breeding	
		Rabbit farming	
		Snake farming	
		Worm farming	
016		Other Crop Growing	
	016100	Sugar Cane Growing	7.67%
		This class includes employers engaged in growing sugar cane.	
		Primary Activities:	
		Sugar cane growing	
	016200	Cotton Growing	6.41%
		This class includes employers engaged in growing cotton.	
		Primary Activities:	
		Cotton growing	
	016900	Other Crop and Plant Growing nec	8.78%
		This class includes employers engaged in crops and growing plants not elsewhere classified.	
		Primary Activities:	
		Arrowroot growing	
		Bamboo growing	
		Broom millet growing	
		Chicory growing	
		Coffee growing	
		Drug plants growing	
		Flax growing	

Fodder growing
 Forage sorghum growing
 Ginger growing
 Hay growing
 Hops growing
 Jute growing
 Lavender growing
 Lucerne growing
 Mushroom growing
 Mustard growing
 Pasture seed growing
 Ramie growing
 Seed growing nec
 Silage production
 Sudan grass growing
 Tobacco farming
 Vegetable growing (for fodder)

Subdivision 02 Services to Agriculture, Hunting and Trapping

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
021		Services to Agriculture	
	021100	Cotton Ginning	6.00%
		This class includes employers engaged in ginning cotton.	
		Primary Activities:	
		Cotton ginning	
	021200	Shearing Services	11.33%
		This class includes employers engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.	
		Primary Activities:	
		Goat shearing	

	Sheep shearing	
021300	Aerial Agricultural Services	5.53%
	This class includes employers engaged in providing aerial seeding, crop or pasture dusting or spraying services or aerial mustering services.	
	Primary Activities:	
	Aerial crop spraying or dusting	
	Aerial fertiliser spreading	
	Aerial mustering	
	Aerial pasture spraying or dusting	
	Aerial pest control or baiting	
	Aerial seeding service	
	Aerial topdressing	
021910	Services to Livestock Farming nec	10.04%
	This class includes employers engaged in providing services related to the raising and farming of beef and dairy cattle, sheep and other livestock.	
	Primary Activities:	
	Agistment service	
	Livestock dipping	
	Livestock drafting and droving	
	Mulesing	
	Livestock pest control services	
	Services to livestock farming nec	
021920	Services to Crop Farming nec	6.96%
	This class includes employers engaged in providing services to cereal grain farming, cotton growing and other crop, pasture and turf farming.	
	Primary Activities:	
	Crop harvesting	
	Farm irrigation service	
	Fertiliser spreading (except aerial)	
	Hay baling or pressing	

	Lighting for aerial crop spraying	
	Pest and weed control for crop and pasture growing (except aerial)	
	Seed cleaning or grading	
	Services to crop and pasture farming nec	
021930	Services to Fruit and Vegetable Growing nec	6.82%
	This class includes employers engaged in providing services to fruit, vegetable growing and plant nurseries.	
	Primary Activities:	
	Fruit picking	
	Horticultural services nec	
	Pest and weed control for fruit, vegetable, flower and plant nurseries (non aerial)	
	Services to fruit and vegetable growing nec	
	Vegetable picking	
021940	Agricultural Land Clearing and Fencing Services	7.31%
	This class includes employers engaged in providing agricultural land clearing, fencing and related services not elsewhere classified.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in levelling or clearing building construction sites are included in 421020 Site Preparation Services.</i>	
	Primary Activities:	
	Fencing, agricultural	
	Land clearing, agricultural	
021950	Other Services to Agriculture nec	1.52%
	This class includes employers engaged in providing specialist technical and professional services to agriculture not elsewhere classified.	
	Primary Activities:	
	Artificial insemination services	
	Chicken sexing and debeaking	
	Crop breeding	
	Dairy herd testing	

Professional and technical services to agriculture nec

Wool classing (except reclassing or bulk classing)

021960 Pet Boarding and Kennels nec 1.38%

This class includes employers engaged in providing care and boarding services for domestic pets such as cats and dogs.

Exclusions and References:

Employers mainly engaged in providing agistment or boarding services for horses should be included in Class 021910 Services to Livestock Farming nec.

Primary Activities:

Domestic pet boarding services

Dog kennels

Catteries

022

Hunting and Trapping

022000 Hunting and Trapping 7.41%

This class includes employers engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.

Primary Activities:

Bird trapping

Buffalo hunting

Crocodile hunting

Culling of wild animals

Dingo hunting or trapping

Fur skin animal hunting or trapping

Kangaroo hunting

Mutton bird catching

Possum hunting and trapping

Rabbit hunting or trapping

Snake catching

Subdivision 03 Forestry and Logging

Column 1

Column 2

Column 3

Column 4

Group	Class	Title and Description	Rate
030		Forestry and Logging	
	030100	Forestry	9.27%
		This class includes employers engaged in growing standing timber both in native forests or in plantations or in timber tracts.	
		Primary Activities:	
		Forestry	
	030210	Softwood Timber Plantation Logging	8.69%
		This class includes employers engaged in felling softwood timber trees in plantations using fully mechanised equipment.	
		Primary Activities:	
		Logging, softwood timber plantation	
	030220	Hardwood and Other Timber Logging	14.10%
		This class includes employers engaged in felling hardwood and other timber trees in natural forests, using mechanised or manually-operated equipment, or other logging methods. It also includes cutting and shaping trees for rough-hewn products such as mine timbers, posts and railway sleepers, etc or in cutting trees and scrub for firewood.	
		<i>Exclusions and References:</i>	
		<i>Employers engaged in harvesting or logging softwood plantation timber are included in Class 030210 Softwood Timber Plantation Logging.</i>	
		Primary Activities:	
		Firewood cutting (forest)	
		Logging hardwood timber	
		Mine timbers hewing (forest)	
		Pole hewing (forest)	
		Posts shaping (forest)	
		Pulpwood cutting (forest or bush)	
		Railway sleepers hewing (forest)	
		Rough shaping of forest timber	
		Timber hewing (forest)	

Tree cutting or felling, natural forests

030300 Services to Forestry 8.70%

This class includes employers engaged in providing services such as forest reforestation, conservation or plantation maintenance on a fee or contract basis. This class also includes employers engaged in operating forest nurseries and employers engaged in gathering other forest products or in distilling of eucalyptus oil in the forest.

Exclusions and References:

Employers mainly engaged in tree lopping or tree surgery are included in Class 952520 Amenity Tree Services.

Primary Activities:

- Bush regeneration service
- Eucalyptus oil distilling (forest)
- Forest conservation service
- Forest nursery operation or service
- Forest planting
- Forest products gathering
- Pine cone collecting
- Pest control service (forestry; except aerial or wild animal control)
- Reforestation service
- Resin gathering
- Revegetation service
- Sphagnum moss gathering
- Timber plantation maintenance
- Timber tract maintenance
- Tree pruning (forest)
- Tree thinning (forest)

Subdivision 04 Commercial Fishing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
041		Marine Fishing	

041100 Rock Lobster Fishing 10.45%

This class includes employers engaged in catching rock lobsters from ocean or coastal waters.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels used only in processing rock lobsters are included in Class 217300 Seafood Processing; and

(b) wholesaling fresh or frozen rock lobsters are included in Class 471400 Fish Wholesaling.

Primary Activities:

Crayfish, saltwater, fishing

Rock lobster fishing

Rock lobster fishing and processing (aboard vessel at sea)

041200 Prawn Fishing 10.61%

This class includes employers engaged in catching prawns from ocean or coastal waters.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels used only in processing prawns are included in Class 217300 Seafood Processing; and

(b) wholesaling fresh or frozen prawns are included in Class 471400 Fish Wholesaling.

Primary Activities:

Prawn fishing

Prawn fishing and processing (aboard vessel at sea)

041300 Finfish Trawling 10.44%

This class includes employers engaged in trawling for finfish in ocean or coastal waters.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels used only in processing finfish are included in Class 217300 Seafood Processing; and

(b) wholesaling fresh or frozen finfish are included in Class 471400 Fish Wholesaling.

Primary Activities:

Finfish trawling

041400 Squid Jigging 10.46%

This class includes employers engaged in catching squid using jigs (multiple spikes spreading radially from a shaft) from ocean or coastal waters.

Primary Activities:

Squid jigging

041500 Line Fishing 10.34%

This class includes employers engaged in line fishing from ocean or coastal waters.

Primary Activities:

Line fishing

041900 Marine Fishing nec 10.49%

This class includes employers engaged in ocean or coastal water (including estuarine) fishing not elsewhere classified or in other types of marine life gathering.

Exclusions and References:

Employers mainly engaged in operating vessels used mainly in processing fish or fishery products not elsewhere classified are included in Class 217300 Seafood Processing.

Primary Activities:

Abalone fishing

Marine water fishery products gathering

Oyster fishing (except from cultivated oyster beds)

Pearling (except pearl oyster farming)

Seaweed (algae) harvesting

Turtle hunting

042

Aquaculture

042000 Aquaculture 8.97%

This class includes employers engaged in farming of fish, crustaceans or molluscs. This class also includes employers engaged in commercial inland or freshwater fishing.

Primary Activities:

Crustacean breeding or farming

Fish breeding or farming

Fish hatchery operation
 Fishing (freshwater)
 Molluscs breeding or farming
 Oyster farming
 Prawn farming
 Pearl oyster farming
 Salmon farming
 Trout farming
 Yabbie fishing or farming

Division B Mining

The scope of the Mining Division includes all employers engaged in 'mining', in exploration for minerals, and in the provision of a wide variety of services to mining and mineral exploration, as well as mining projects under development.

The term 'mining' is used in the broad sense to include the extraction of minerals occurring naturally as solids such as coal and ores, liquids such as crude petroleum, or gases such as natural gas. Extraction of minerals is undertaken by such processes as underground or open cut mining, dredging, quarrying, the operation of wells or evaporation pans, or by recovery from ore dumps or tailings, and all supplementary activities aimed at preparing the crude materials for marketing.

Activities include milling, dressing and beneficiation of ores, screening, washing and flotation. These activities are generally carried out at or near mine sites as an integral part of mining operations. Natural gas absorption, purifying and similar treatment plants are also included in this Division.

The Mining Division excludes employers engaged in refining or smelting of minerals or ores (other than the preliminary smelting of gold), or in the manufacture of such products of mineral origin as coke or cement.

Subdivision 12 Oil and Gas Extraction

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
120		Oil and Gas Extraction	
	120000	Oil and Gas Extraction	5.88%

This class includes employers engaged in producing crude oil, natural gas or condensate, and in treating these products on site to produce liquified or purified forms of oil and gas.

Exclusions and References:
 Employers mainly engaged in the recovery of liquefied hydrocarbons in conjunction with petroleum refining or gas separation not in conjunction with well operation are included in Class 251000 Petroleum Refining.

Primary Activities:

Gas, natural extraction
 Liquefied natural gas production at wellhead
 Liquefied petroleum gas production (not at refineries)
 Natural gas separation at the wellhead
 Oil shale mining

Subdivision 13 Metal Ore Mining

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
131		Metal Ore Mining	
	131100	Iron Ore Mining	5.80%
		This class includes employers engaged in mining iron ore or iron sands.	
		Primary Activities:	
		Iron ore dressing or beneficiating	
		Iron ore mining	
		Iron sands mining	
	131200	Copper Ore Mining—Underground	7.20%
		This class includes employers engaged in underground mining of copper ore.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</i>	
		Primary Activities:	
		Copper ore leaching	
		Copper ore mining, underground	
		Electro won copper production	
	131300	Copper Ore Mining—Surface	4.46%
		This class includes employers engaged in open-cut mining of copper ore.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</i>	

Primary Activities:

Copper ore leaching

Copper ore mining, surface

Electro won copper production

131410 Gold Ore Mining—Underground 7.17%

This class includes employers engaged in underground mining of gold ores and in beneficiating ore or in the preliminary extraction of gold from ore mined by the same employer by smelting or by extraction of gold from a liquor.

Exclusions and References:

Employers mainly engaged in custom smelting or refining of gold are included in Class 272900 Basic Non-Ferrous Metal Manufacturing nec.

Primary Activities:

Gold bullion production from underground mines

Gold mining from underground mines

Gold ores roasting and flotation extraction including metallurgical hydro-extraction from underground mines

131420 Gold Ore Mining—Surface 3.98%

This class includes employers engaged in alluvial or open-cut mining of gold ores and in beneficiating ore or in the preliminary extraction of gold from ore mined by the same employer by smelting or by extraction of gold from a liquor.

Exclusions and References:

Employers mainly engaged in custom smelting or refining of gold are included in Class 272900 Basic Non-Ferrous Metal Manufacturing nec.

Primary Activities:

Alluvial gold mining

Eluvial gold mining

Gold bullion production from surface mining operations

Gold dredging

Gold mining, surface or open-cut mines

Gold ores roasting and flotation extraction including metallurgical hydro-extraction from surface mining operations

	Gold washing or sluicing	
	Reworking of mullock heaps or tailings for gold	
131500	Mineral Sand Mining	7.65%
	This class includes employers engaged in mining mineral sands (except iron sands).	
	Primary Activities:	
	Ilmenite sand mining	
	Leucoxene sand mining	
	Mineral sands mining	
	Monazite sand mining	
	Rutile sand mining	
	Synthetic rutile production	
	Zircon sand mining	
131610	Nickel Ore Mining—Underground	7.24%
	This class includes employers engaged in underground mining of nickel ores.	
	Primary Activities:	
	Nickel ore mining, underground	
131620	Nickel Ore Mining—Surface	5.75%
	This class includes employers engaged in open-cut mining of nickel ores.	
	Primary Activities:	
	Nickel ore mining, surface	
131710	Silver-Lead-Zinc Ore Mining—Underground	10.67%
	This class includes employers engaged in underground mining ores of silver, lead or zinc.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver, lead or zinc are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</i>	
	Primary Activities:	
	Lead ore mining, underground	
	Silver-lead-zinc ore mining, underground	

	Silver ore mining, underground	
	Zinc ore mining, underground	
131720	Silver-Lead-Zinc Ore Mining—Surface	5.82%
	This class includes employers engaged in open-cut mining ores of silver, lead or zinc.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver, lead or zinc are included in Class 2723 Copper, Silver, Lead and Zinc Smelting, Refining.</i>	
	Primary Activities:	
	Lead ore mining, surface	
	Silver-lead-zinc ore mining, surface	
	Silver ore mining, surface	
	Zinc ore mining, surface	
131910	Other Metal Ore Mining nec—Underground	7.34%
	This class includes employers engaged in underground mining of metallic mineral ores not elsewhere classified.	
	Primary Activities:	
	Antimony ore mining, underground	
	Beryllium ore mining, underground	
	Bismuth ore mining, underground	
	Iron pyrite mining, underground	
	Manganese ore mining, underground	
	Metallic ore mining nec, underground	
	Molybdenite mining, underground	
	Platinum group metals mining, underground	
	Tantalite mining, underground	
	Tin ore mining, underground	
	Tungsten ore mining, underground	
	Uranium ore mining, underground	
131920	Other Metal Ore Mining nec—Surface	7.41%
	This class includes employers engaged in open-cut mining of metallic mineral ores not elsewhere classified.	

Primary Activities:

Aluminium ore mining, surface
 Antimony ore mining, surface
 Bauxite mining, surface
 Beryllium ore mining, surface
 Bismuth ore mining, surface
 Iron pyrite mining, surface
 Manganese ore mining, surface
 Metallic ore mining nec, surface
 Molybdenite mining, surface
 Platinum group metals mining, surface
 Tantalite mining, surface
 Tin ore mining, surface
 Tungsten ore mining, surface
 Uranium ore mining, surface

Subdivision 14 Other Mining

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
141		Construction Material Mining	
	141100	Gravel and Sand Quarrying	5.99%
		This class includes employers engaged in quarrying, washing or screening of sand or natural gravel.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) quarrying, crushing or screening crushed or broken stone are included in Class 141900 Construction Material Mining nec; and</i>	
		<i>(b) quarrying silica for industrial purposes are included in Class 142020 Other Mining nec—Surface.</i>	
		Primary Activities:	
		Pebbles quarrying	
		River gravel quarrying, washing or screening	

Rocks, ornamental, gathering

Sand quarrying, washing or screening

141900

Construction Material Mining nec

4.99%

This class includes employers engaged in quarrying, crushing or screening crushed or broken stone or in quarrying dimension stone or construction materials not elsewhere classified. This class also includes the quarrying of clay, marble, granite, limestone, slate or dolomite for use as a manufacturing input.

Exclusions and References:

Employers mainly engaged in

(a) quarrying river gravel are included in Class 141100 Gravel and Sand Quarrying;

(b) manufacturing within the same employer non-metallic mineral products (such as bricks, glass, cement, slate paving, cut and polished ornamental stone) are included in the appropriate classes of Division C Manufacturing; and

(c) incidental quarrying of earth, soil or filling carried out by the contractor at construction site is primary to the appropriate class in Division E Construction.

Primary Activities:

Aggregate quarrying

Bentonite quarrying

Blue metal stone quarrying

Brick shale quarrying

Building stone quarrying

Cement clay quarrying

Chalk quarrying

Clay quarrying

Concrete crushing and recycling

Construction materials crushing or screening

Dimension stone quarrying

Earth, soil or filling quarrying

Fuller's earth quarrying

Granite quarrying

Limestone quarrying

Marble quarrying

Road fill quarrying

Sandstone quarrying

Slate quarrying

Stone quarrying

Tile clay quarrying

142

Other Mining

142010

Other Mining nec—Underground

7.23%

This class includes employers engaged in underground mining of minerals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) refining of salt are included in Class 217900 Food Mfg nec;

(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and

(d) all NSW employers undertaking coal mining are required by the [Coal Industry Act 2001](#) to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.

Primary Activities:

Abrasives mining, underground

Alabaster mining, underground

Alum mining, underground

Alunite mining, underground

Barite mining, underground

Chrysoprase mining, underground

Diamond mining, underground

Diatomite mining, underground

Fluorspar mining, underground

Gemstone mining, underground

Glauconite mining, underground
Graphite mining, underground
Gypsum mining, underground
Jade mining, underground
Kyanite mining, underground
Lithium minerals mining, underground
Magnesite mining, underground
Mica mining, underground
Mineral pigments mining nec, underground
Opal mining, underground
Phosphate rock mining, underground
Silica mining (for industrial purposes), underground
Vermiculite mining, underground
Zeolite mining, underground

142020 Other Mining nec—Surface 6.11%

This class includes employers engaged in open-cut mining or quarrying of minerals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) refining of salt are included in Class 217900 Food Mfg nec;

(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;

(c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and

(d) all NSW employers undertaking coal mining are required by the [Coal Industry Act 2001](#) to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.

Primary Activities:

Abrasives mining, surface

Alabaster mining, surface

Alum mining, surface

Alunite mining, surface

Barite mining, surface
 Chrysoprase mining, surface
 Diamond mining, surface
 Diatomite mining, surface
 Felspar quarrying, surface
 Flint quarrying, surface
 Fluorspar mining, surface
 Gemstone mining, surface
 Glauconite mining, surface
 Graphite mining, surface
 Green sand mining, surface
 Gypsum mining, surface
 Jade mining, surface
 Kyanite mining, surface
 Lithium minerals mining, surface
 Magnesite mining, surface
 Mica mining, surface
 Mineral pigments mining nec, surface
 Opal mining, surface
 Peat, cutting
 Phosphate rock mining, surface
 Quartz quarrying nec
 Salt harvesting
 Silica mining (for industrial purposes), surface
 Talc quarrying
 Vermiculite mining, surface
 Zeolite mining, surface

Subdivision 15 Services to Mining

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate

151	Exploration	
	151100 Petroleum Exploration (Own Account)	2.99%
	<p>This class includes employers engaged in exploring for crude petroleum and natural gas on their own account.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in undertaking general exploration contracts for petroleum or natural gas are included in Class 151200 Petroleum Exploration Services.</i></p> <p>Primary Activities:</p> <p>Own account exploration for petroleum and natural gas</p>	
	151200 Petroleum Exploration Services	2.99%
	<p>This class includes employers engaged in undertaking general exploration contracts for petroleum or natural gas.</p> <p>Primary Activities:</p> <p>Natural gas exploration on contract</p> <p>Petroleum exploration on contract</p>	
	151300 Mineral Exploration (Own Account)	2.98%
	<p>This class includes employers engaged in exploring for minerals (except for crude petroleum or natural gas) on their own account.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in undertaking general exploration contracts for particular minerals or in providing related drilling services are included in Class 151400 Mineral Exploration Services.</i></p> <p>Primary Activities:</p> <p>Own account exploration for minerals</p>	
	151400 Mineral Exploration Services	9.02%
	<p>This class includes employers engaged in undertaking general exploration contracts for particular minerals on a contract or fee basis.</p> <p>Primary Activities:</p> <p>Mineral exploration on contract</p>	
152	Other Mining Services	
	152000 Other Mining Services	9.15%

This class includes employers engaged in carrying out part only of a mining operation on a fee or contract basis. This class also includes employers engaged in providing specialist oilfield services.

Exclusions and References:

Employers mainly engaged in

(a) carrying out an entire mining operation are classified according to the deposit type;

(b) providing geological or geophysical surveying services on a contract or fee basis are included in Class 782200 Surveying Services; and

(c) providing ore testing, assaying or similar laboratory type services on a contract or fee basis are included in Class 782900 Technical Services nec.

Primary Activities:

Contract mining services

Oil and gas field services nec

Division C Manufacturing

This Division includes all employers engaged in manufacturing. In a broad sense manufacturing relates to the physical or chemical transformation of materials or components into new products, whether the work is performed by power driven machines or by hand.

In general the manufacture of parts or components is a primary activity of the same class as the manufacture of the finished product except where the manufacture of parts or components is specifically shown as a primary activity of another class.

Manufacturing also includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.

Subdivision 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
211		Meat and Meat Product Manufacturing	
	211110	Abattoirs	10.63%
		This class includes employers engaged in slaughtering and boning animals (except poultry).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in slaughtering poultry are included in Class 211210 Poultry Abattoirs.</i>	
		Primary Activities:	
		Abattoir operation (except poultry abattoir operation)	

211120 Meat Packing and Freezing 10.78%

This class includes employers engaged in boning, freezing or packing fresh meat (except poultry), but does not include employers undertaking any slaughtering of animals.

Exclusions and References:

Employers engaged in

(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;

(b) packing or freezing poultry meat are included in Class 211220 Poultry Meat Processing; and

(c) retailing fresh meat and butchers' shop operation are included in Class 512100 Fresh Meat, Fish and Poultry Retailing.

Primary Activities:

Animal meat packing and freezing (except poultry)

Beefburgers, frozen, mfg (except precooked)

Frozen meat mfg (except poultry)

Meat packing, fresh (except poultry)

211130 Meat Processing 9.49%

This class includes employers engaged in preserving, dehydrating and canning meat (except bacon or ham), but does not include employers undertaking any slaughtering of animals. This class also includes manufacturing meals from abattoir by-products (except from products of poultry slaughtering).

Exclusions and References:

Employers mainly engaged in

(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;

(b) manufacturing or canning bacon or ham are included in Class 211300 Bacon, Ham and Smallgoods Mfg; and

(c) retailing processed meat products are included in the appropriate class in Group 512 Specialised Food Retailing.

Primary Activities:

Meat, canned, mfg (except bacon or ham)

Meat, dehydrated, mfg (except poultry)

	Meat extracts or essences mfg	
	Meat mfg (except bacon, ham or uncanned poultry)	
	Meat or bone meal mfg (except fish, poultry or whale meal)	
211140	Animal By-product Processing nec	4.89%
	This class includes employers engaged in rendering lard or tallow and processing animal by-products for use in other manufacturing processes, not elsewhere classified.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in manufacturing</i>	
	<i>(a) refined animal oils or fats (except neat's foot oil) are included in Class 214000 Oil and Fat Mfg; and</i>	
	<i>(b) musical instrument strings or surgical sutures from animal gut are included in Class 294900 Manufacturing nec.</i>	
	Primary Activities:	
	Animal oils or fats, unrefined, mfg	
	Boiling down works	
	Bungs, caps or weasands, mfg	
	Gut materials, hand or machine split, mfg (for further processing)	
	Rendering lard and/or tallow	
	Sausage casing, mfg	
211210	Poultry Abattoirs	8.26%
	This class includes employers engaged in slaughtering poultry and game birds.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	<i>(a) dressing, freezing, packing or canning poultry are included in Class 211220 Poultry Meat Processing; and</i>	
	<i>(b) manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and Smallgood Mfg.</i>	
	Primary Activities:	
	Abattoir operation (poultry)	
	Game bird (eg pheasant, quail) slaughtering	
211220	Poultry Meat Processing	9.81%

This class includes employers engaged in dressing, freezing or packing poultry and game birds where no slaughtering is undertaken.

Exclusions and References:

Employers engaged in

(a) slaughtering poultry are included in Class 211210 Poultry Abattoirs; and

(b) manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and Smallgood Mfg.

Primary Activities:

Croquettes mfg (from poultry meat)

Frozen poultry mfg

Meals, poultry offal, mfg

Poultry meat mfg

Poultry packing

211300 Bacon, Ham and Smallgood Manufacturing 9.81%

This class includes employers engaged in manufacturing bacon or ham (including canned bacon or ham), smallgoods, or prepared meat (all meat, including beef) products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) rendering lard are included in Class 211140 Animal By-product Processing;

(b) refining lard are included in Class 214000 Oil and Fat Mfg; and

(c) manufacturing meat paste (including ham paste) are included in Class 217900 Food Manufacturing nec.

Primary Activities:

Bacon mfg

Corned meat mfg (except canned)

Croquettes mfg nec

Ham, canned, cooked green or smoked, mfg

Hamburgers, precooked, mfg

Meat, cooked, mfg (except poultry)

Meat specialities mfg nec

	Pate mfg (except fish)	
	Sausages mfg (except canned)	
	Smallgoods mfg	
212	Dairy Product Manufacturing	
212100	Milk and Cream Processing	5.74%
	<p>This class includes employers engaged in grading, filtering, chilling fresh liquid whole milk or cream, or manufacturing, bottling or cartoning pasteurised liquid whole milk, flavoured liquid whole or skim milk, liquid skim milk, liquid standardised milk, cream, sour cream, cultured buttermilk or yoghurt.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing or canning condensed, concentrated or evaporated skim milk, cream or buttermilk, are included in Class 212900 Dairy Product Mfg nec.</i></p> <p>Primary Activities:</p> <p>Buttermilk, cultured, mfg</p> <p>Cream, pasteurised, mfg (except canned)</p> <p>Flavoured liquid whole or skim milk mfg</p> <p>Milk, processed liquid, mfg (except condensed, concentrated or evaporated milk, or liquid buttermilk)</p> <p>Milk receipt or distribution depot operation</p> <p>Skim milk, liquid, mfg</p> <p>Sour cream mfg</p> <p>Standardised liquid milk mfg</p> <p>Yoghurt mfg</p>	
212200	Ice Cream Manufacturing	5.74%
	<p>This class includes employers engaged in manufacturing ice cream or frozen confectionery.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing ice cream mixes or milk based soft serve mixes are included in Class 212900 Dairy Product Mfg nec.</i></p> <p>Primary Activities:</p> <p>Confections, frozen, mfg</p> <p>Ice cream mfg</p>	

Milk ices mfg

Water ices or fruit ices, frozen, mfg

212900 Dairy Product Manufacturing nec 5.74%

This class includes employers engaged in manufacturing butter, cheese, condensed, concentrated or evaporated milk, milk powder, and dairy products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) processing liquid milk and cream are included in Class 212100 Milk and Cream Processing; and

(b) manufacturing ice cream and frozen confections are included in Class 212200 Ice Cream Mfg.

Primary Activities:

Anhydrous milkfat mfg (butteroil)

Baby foods, milk based, mfg (in powder form)

Butter mfg (except cocoa butter)

Buttermilk mfg (except cultured)

Casein mfg (except hardened)

Cheese mfg

Cream, canned, mfg

Health beverages, infants' or invalids' milk based, mfg (in powder form)

Ice cream mix, liquid or dried, mfg

Lactose mfg

Malt extract mfg

Malted milk powder mfg

Milk and coffee mixtures, condensed or concentrated, mfg

Milk based mixes mfg (for soft serves or thick shakes)

Milk, condensed or evaporated, mfg

Milk or cream, liquid, canning

Milk powder mfg

Milk products mfg nec

Skim milk based stock feed, dried protein enriched, mfg

213	<p>Skim milk, dried, mfg</p> <p>Whey or whey powder mfg</p> <p>Fruit and Vegetable Processing</p>	
213000	<p>Fruit and Vegetable Processing</p> <p>This class includes employers engaged in manufacturing canned, bottled, preserved, quick frozen or dried (except sun-dried) fruit and vegetable products. It includes dehydrated vegetable products, soups, sauces, pickles, and mixed meat and vegetable or cereal products.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>sun-drying fruit are included in the appropriate classes of Group 011 Horticulture and Fruit Growing;</i></p> <p>(b) <i>manufacturing Worcestershire sauce or potato crisps or similar snack foods are included in Class 217900 Food Mfg nec;</i></p> <p>(c) <i>manufacturing, canning, bottling or cartoning fruit juices or fruit juice drinks of less than single strength are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;</i></p> <p>(d) <i>manufacturing wine vinegar are included in Class 218300 Wine Mfg; and</i></p> <p>(e) <i>packing fresh fruit are included in Class 471500 Fruit and Vegetable Wholesaling.</i></p> <p>Primary Activities:</p> <p>Baby foods, canned or bottled, mfg (except milk based)</p> <p>Baked beans mfg</p> <p>Candied or preserved peel mfg</p> <p>Chutneys or relishes mfg</p> <p>Coconut, desiccated, mfg</p> <p>Dehydrated or evaporated fruit mfg (except sun-dried)</p> <p>Fruit canning or bottling</p> <p>Fruit drying (except sun-drying)</p> <p>Fruit, frozen, mfg</p> <p>Fruit juices, single strength or concentrated, mfg</p> <p>Fruit pulp, puree or spreads, mfg</p>	6.32%

Fruit salad mfg
Health, invalid or baby foods mfg (cereal based)
Jam mfg (including conserves, jellies or fruit spreads)
Mixed meat and cereals, mfg
Mixed meat and vegetables mfg
Preserved fruit mfg (except sun-dried)
Rice preparations, canned, mfg
Sauces mfg (except Worcestershire sauce)
Soup mfg
Spaghetti, canned, mfg
Vegetable juices or soups mfg
Vegetables, preserved, mfg (including canned, dehydrated, dried or quick-frozen)
Vegetable salads mfg
Vinegar mfg (except wine vinegar)

214

Oil and Fat Manufacturing

214000

Oil and Fat Manufacturing

6.16%

This class includes employers engaged in manufacturing crude vegetable or marine oils, fats, cake or meal, margarine, compound cooking oils or fats, blended table or salad oils, or refined or hydrogenated oils or fats not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing unrefined animal oils or fats (except neat's foot oil) or in rendering tallow or lard are included in Class 211140 Animal By-product Processing; and

(b) distilling or refining essential oils are included in Class 254900 Chemical Product Mfg nec.

Primary Activities:

Animal oils, refined, mfg
Cotton linters mfg
Deodorised vegetable oils mfg
Edible oils or fats, blended mfg

Fish or other marine animal oils or meal mfg

Lard, refined, mfg

Margarine mfg

Tallow, refined, mfg

Vegetable oil, meal or cake mfg

215

Flour Mill and Cereal Food Manufacturing

215100

Flour Mill Product Manufacturing

4.96%

This class includes employers engaged in milling flour, (except rice flour) or in manufacturing cereal starch, gluten, starch sugars or arrowroot.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing milled rice, rice flour, meal or offal, hulled or shelled oats, oatmeal for human consumption, prepared cereal breakfast foods or self-raising flour are included in Class 215200 Cereal Food and Baking Mix Mfg;*
- (b) manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg; and*
- (c) repacking flour or cereal foods are included in Class 471900 Grocery Wholesaling nec.*

Primary Activities:

Arrowroot mfg

Atta flour mfg

Barley meal or flour mfg (for human consumption; except prepared breakfast food)

Bran, wheaten, mfg (except prepared breakfast food)

Cornflour mfg

Dextrin mfg

Dextrose mfg

Flour, wheat, mfg (except self-raising flour)

Glucose mfg

Gluten mfg

Pollard mfg (from wheat, barley or rye)

Rye flour, meal or offal mfg (except prepared breakfast food)

Sausage binder or similar meal mfg (from wheat)

Semolina mfg

Starch mfg

Starch sugars mfg

Wheat germ mfg

Wheat meal mfg (for human consumption; except prepared breakfast food)

215200 Cereal Food and Baking Mix Manufacturing 5.09%

This class includes employers engaged in manufacturing prepared cereal breakfast foods, pasta, milled rice, rice flour, meal or offal, hulled or shelled oats, oatmeal for human consumption, self-raising flour, prepared baking mixes, jelly crystals or custard powder.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg; and

(b) repacking cereal food products are included in Class 471900 Grocery Wholesaling nec.

Primary Activities:

Baking mixes, prepared, mfg

Baking powder mfg

Batter mixes mfg

Bread dough, frozen, mfg

Bread mixes, dry, mfg

Cake mixes mfg

Cereal breakfast foods, prepared, mfg

Cereal foods mfg nec

Crumbs mfg (made from cereal food; except biscuit or bread-crumbs)

Custard powder mfg
 Desserts, prepared, mfg (in dry form) nec
 Farina mfg
 Jelly crystals mfg
 Milled rice mfg
 Oatmeal mfg (for human consumption)
 Oats, hulled or shelled, mfg
 Oats, kilned or unkilned, mfg
 Pasta mfg
 Pastry dough, frozen mfg
 Pastry mixes mfg
 Pizza mix mfg
 Rice flour, meal or offal mfg
 Rice mfg (except fried)
 Sago mfg
 Scone mixes mfg
 Self-raising flour mfg
 Tapioca mfg

216

Bakery Product Manufacturing

216100

Bread Manufacturing

4.91%

This class includes employers engaged in manufacturing bread.

Exclusions and References:

Employers mainly engaged in

(a) selling to the public bread baked on the same premises are included in Class 512400 Bread and Cake Retailing; and

(b) manufacturing unleavened bread are included in Class 216300 Biscuit Mfg.

Primary Activities:

Bread bakery operation

Breadcrumbs mfg

Bread rolls mfg

Fruit loaf mfg

Leavened bread mfg

216200 Cake and Pastry Manufacturing 7.95%

This class includes employers engaged in manufacturing cakes, pastries, pies or similar bakery products (including canned or frozen bakery products).

Exclusions and References:

Employers mainly engaged in selling cakes or pastries, produced on their premises, directly to the general public are included in Class 512400 Bread and Cake Retailing.

Primary Activities:

Cake icing or decorating

Cakes or pastries mfg

Crumpets mfg

Doughnuts mfg

Fruit or yoghurt slices, mfg

Meat pies mfg

Pastry mfg (except frozen pastry dough)

Pies mfg

Plum pudding mfg

216300 Biscuit Manufacturing 4.89%

This class includes employers engaged in manufacturing biscuits (including unleavened bread).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing dog biscuits are included in Class 217400 Prepared Animal and Bird Feed Mfg; and

(b) manufacturing hot bake biscuits or cookies for sale on the same premises to the public are included in Class 512400 Bread and Cake Retailing.

Primary Activities:

Biscuit crumbs mfg

Biscuits mfg (except dog biscuits)

Ice cream cones or wafers mfg

Rusks mfg

217	<p>Unleavened bread mfg</p> <p>Other Food Manufacturing</p>	
217100	<p>Sugar Manufacturing</p> <p>This class includes employers engaged in manufacturing raw or refined sugar, or molasses.</p> <p>Primary Activities:</p> <p>Brown sugar mfg</p> <p>Cane syrup mfg</p> <p>Caster sugar mfg</p> <p>Icing sugar mfg</p> <p>Icing sugar mixture mfg</p> <p>Molasses mfg</p> <p>Sugar mfg</p> <p>Treacle mfg</p>	5.99%
217200	<p>Confectionery Manufacturing</p> <p>This class includes employers engaged in manufacturing confectionery, chocolate or cocoa products, with or without sugar.</p> <p>Primary Activities:</p> <p>Chewing gum mfg</p> <p>Chocolate mfg</p> <p>Cocoa butter mfg</p> <p>Cocoa products mfg</p> <p>Confectionery mfg</p> <p>Crystallised or glace fruit mfg</p> <p>Drinking chocolate mfg</p> <p>Licorice candy mfg</p> <p>Marshmallows mfg</p> <p>Marzipan mfg</p> <p>Nuts, candied, mfg</p> <p>Popcorn, candied, mfg</p>	5.99%
217300	<p>Seafood Processing</p>	5.99%

This class includes employers engaged in processing fish or other seafoods. This class also includes employers engaged in operating vessels which process but do not catch fish or other seafoods.

Exclusions and References:

Employers mainly engaged in

(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Group 041 Marine Fishing; and

(b) freezing whole fin fish, or shelling or freezing oysters or bottling oysters in brine are included in Class 471400 Fish Wholesaling.

Primary Activities:

Crustaceans, processed, mfg (including cooked and/or frozen) nec

Fish, canned, mfg

Fish cleaning or filleting

Fish, dried or smoked, mfg

Fish fillet mfg

Fish loaf or cake mfg

Fish paste mfg

Fish pate mfg

Molluscs, processed, mfg (including shelled; except oysters)

Oysters, canned, mfg

Scallops, preserved, mfg

Seafoods, canned, mfg

Seafoods, preserved, mfg

217400 Prepared Animal and Bird Feed Manufacturing 5.99%

This class includes employers engaged in manufacturing prepared animal or bird feed, including cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye).

Exclusions and References:

Employers mainly engaged in

- (a) slaughtering animals for pet food are included in Class 211110 Abattoirs or 211210 Poultry Abattoirs;*
- (b) boning, freezing or packing fresh meat are included in Class 221120 Meat Packing and Freezing;*
- (c) manufacturing animal feeds prepared from dried skim milk powder are included in Class 212900 Dairy Product Mfg nec;*
- (d) manufacturing crushed rye, or rye flour, meal or offal for use as fodder are included in Class 215100 Flour Mill Product Mfg; and*
- (e) manufacturing crushed rice, or rice flour, meal or offal for use as fodder are included in Class 215200 Cereal Food and Baking Mix Mfg.*

Primary Activities:

Animal feed, prepared, mfg (except uncanned meat or bone meal or protein enriched skim milk powder)

Animal food, canned, mfg

Bird feed mfg

Cattle lick mfg

Cereal meal mfg (for fodder; except from rice or rye)

Chaff mfg

Crushed grain mfg (including mixed; for fodder)

Dehydrated lucerne mfg

Dog biscuits mfg

Fodder, prepared, mfg

Grain offal mfg (for fodder; except from rice or rye)

Lucerne cubes mfg

Lucerne meal mfg

Pet food, canned, mfg

Poultry feed, prepared, mfg

Salt lick, mfg

Sheep lick mfg

217900 Food Manufacturing nec

5.99%

This class includes employers engaged in manufacturing food products not elsewhere classified (including snack foods and prepared meals).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing sugar are included in Class 217100 Sugar Mfg;

(b) refining salt for industrial purposes are included in Class 253500 Inorganic Industrial Chemical Mfg nec;

(c) egg pulping or drying are included in Class 471900 Grocery Wholesaling nec; and

(d) blending or packing tea are included in Class 471900 Grocery Wholesaling nec.

Primary Activities:

Coffee mfg

Corn chips mfg

Dessert mixes, liquid, mfg

Flavoured water packs mfg (for freezing into flavoured ice)

Flavourings, food, mfg

Food colourings mfg

Food dressings mfg

Food mfg nec

Ginger product mfg (except confectionery)

Herbs, processed, mfg

Honey, blended, mfg

Hop extract, concentrated, mfg

Ice mfg (except dry ice)

Meat or ham pastes mfg

Nut foods mfg (except candied)

Pearl barley mfg

Potato crisps mfg

Pre-prepared meals mfg nec

Pretzels mfg

Rice preparations mfg nec

Salt, cooking or table, mfg

Savoury specialities mfg

Seasonings, food, mfg

Soya bean concentrates, isolates or textured protein mfg

Spices mfg

Taco, tortilla and tostada shells mfg

Tea mfg

Yeast or yeast extract mfg

218

Beverage and Malt Manufacturing

218100

Soft Drink, Cordial and Syrup Manufacturing

4.30%

This class includes employers engaged in manufacturing, canning or bottling aerated or carbonated soft drinks, cordials, concentrated cordials, fruit juices or fruit juice drinks of less than single strength, syrups or non-alcoholic brewed beer or cider.

Exclusions and References:

Employers mainly engaged in manufacturing, canning or bottling single strength or concentrated fruit juices are included in Class 213000 Fruit and Vegetable Processing.

Primary Activities:

Beer, non-alcoholic, mfg

Carbonated waters or cordials mfg

Cider, non-alcoholic, mfg

Cordial mfg

Fruit juices or fruit juice drinks mfg (less than single strength)

Mineral water mfg

Perry, non-alcoholic, mfg

Powder flavours mfg (for soft drinks)

Soda water mfg

Soft drink mfg

Soft drink mix, powdered, mfg

Syrup (chocolate, vanilla, etc) mfg

Syrup, fruit, mfg

	Tonic water mfg	
218200	Beer and Malt Manufacturing	3.93%
	This class includes employers engaged in manufacturing, bottling or canning beer, ale, stout or porter, or manufacturing malt.	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing malt extract or malted milk powder are included in Class 212900 Dairy Product Mfg nec.</i>	
	Primary Activities:	
	Barley malt mfg	
	Beer mfg (except non-alcoholic beer)	
	Malt mfg (except malt extract)	
	Oaten malt mfg	
	Porter mfg	
	Wheaten malt mfg	
218300	Wine Manufacturing	4.44%
	This class includes employers engaged in manufacturing or blending of wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified.	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in bottling (but not blending) wine, and other alcoholic beverages not elsewhere classified are included in Class 471700 Liquor Wholesaling.</i>	
	Primary Activities:	
	Alcoholic beverages mfg nec	
	Carbonated wines mfg	
	Cider, alcoholic, mfg	
	Fortified wines mfg	
	Mead mfg	
	Perry, alcoholic, mfg	
	Sparkling wines mfg	
	Unfortified wines mfg	
	Vinegar, wine, mfg	
	Wine making residue mfg	

Wine mfg

Wine based fruit drinks “coolers” mfg

218400 Spirit Manufacturing 4.49%

This class includes employers engaged in manufacturing or blending fortifying spirits or potable spirits.

Exclusions and References:

Employers mainly engaged in bottling (but not blending) spirits are included in Class 471700 Liquor Wholesaling.

Primary Activities:

Distillery residue mfg

Fortifying spirits mfg

Liqueurs mfg

Spirits based mixed drinks mfg

Spirits, potable, mfg nec

219 Tobacco Product Manufacturing

219000 Tobacco Product Manufacturing 2.62%

This class includes employers engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.

Exclusions and References:

Employers mainly engaged in drying (except redrying) tobacco leaf are included in Class 016900 Crop and Plant Growing nec.

Primary Activities:

Chewing tobacco mfg

Cigarettes mfg

Cigars mfg

Pipe tobacco mfg

Snuff mfg

Tobacco leaf redrying

Tobacco mfg

Subdivision 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1 Column 2 Column 3 Column 4

Group	Class	Title and Description	Rate
221		Textile Fibre, Yarn and Woven Fabric Manufacturing	
	221100	Wool Scouring	6.06%
		<p>This class includes employers engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) synthetic fibre tops are included in Class 221200 Synthetic Fibre Textile Mfg; and</i> <i>(b) fellmongered or slipe wool are included in Class 226100 Leather Tanning and Fur Dressing.</i></p> <p>Primary Activities:</p> <p>Lanolin mfg (except toilet lanolin)</p> <p>Noils, wool, mfg</p> <p>Scoured wool mfg</p> <p>Tops, unspun wool, mfg</p> <p>Wool grease mfg</p> <p>Wool, carded or combed, mfg</p>	
	221200	Synthetic Fibre Textile Manufacturing	6.05%
		<p>This class includes employers engaged in manufacturing continuous fibre filament, fibre staple or yarns, tyre cord yarn or fabric or woven fabrics from those yarns or mixed yarns predominantly of manufactured fibres or household textile goods from synthetic fibre fabrics woven at the same employers. This class also includes employers engaged in manufacturing elastic or elastomeric yarns or threads or fabrics.</p>	

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing household textiles or mass-produced curtains from fabrics not woven at the same employer are included in Class 222100 Made-Up Textile Product Mfg;*
- (b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;*
- (c) manufacturing glass fibres are included in Class 264010 Fibreglass Insulation Products Manufacturing; and*
- (d) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.*

Primary Activities:

Fabrics, woven, mfg (elastic or elastomeric)

Fabrics, woven, mfg (wholly or predominantly of synthetic fibres)

Fibreglass fabrics mfg

Fibreglass, mats, mfg

Fibres mfg (except glass fibres)

Filament, continuous fibres, mfg

Household textile goods mfg (of synthetic fibre fabrics woven at the same unit)

Lacing, woven, mfg

Tyre cord yarns or fabrics, synthetic fibre, mfg

Yarns, discontinuous, mfg (wholly or predominantly of synthetic fibres)

Yarns, elastic or elastomeric, mfg

221300

Cotton Textile Manufacturing

6.37%

This class includes employers engaged in manufacturing yarns or woven fabrics, wholly or predominantly of cotton, flax or silk, sewing threads or household textile goods from fabrics wholly or predominantly of cotton, flax or silk, woven at the same employers.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing household textile goods or curtains from fabrics not woven at the same employer are included in Class 222100 Made-Up Textile Product Mfg;*
- (b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and*
- (c) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.*

Primary Activities:

Cotton sewing threads mfg

Household textile goods mfg (of cotton fabrics woven at the same unit)

Tow mfg (from flax, hemp or jute)

Tyre cord yarns or fabrics, cotton, mfg

Woven fabrics, cotton, mfg

Yarns, cotton, flax or silk, mfg

221400

Wool Textile Manufacturing

6.22%

This class includes employers engaged in manufacturing yarns or woven fabrics wholly or predominantly of wool, or household textile goods from fabrics woven at the same employers.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing household textile goods or mass-produced curtains from fabrics not woven at the same employer are included in Class 222110 Textile Product Mfg;*
- (b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and*
- (c) making and installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.*

Primary Activities:

Household textile goods mfg (woollen or mohair fabrics woven at the same unit)

Woven fabrics, woollen or worsted wool, mfg

Yarns, woollen, mfg

221500 Textile Finishing 6.04%

This class includes employers engaged in bleaching, dyeing, printing, pleating or other finishing of yarns, threads, fabrics or other textiles on a fee or commission basis using client supplied materials or materials which are purchased or transferred in from other employers.

Exclusions and References:

Employers engaged in

(a) textile finishing of materials which are produced at the same employers are included, according to type of textiles in Class 221200 Synthetic Fibre Textile Mfg, 221300 Cotton Textile Mfg or 221400 Wool Textile Mfg; and

(b) screen printing are included in Class 241210 Printing.

Primary Activities:

Label, printed cloth, mfg

Textile printing (on commission or fee basis)

222

Textile Product Manufacturing

222110 Made-up Textile Product Manufacturing 6.00%

This class includes employers engaged in manufacturing household textile goods from fabrics not woven by the same employers, such as curtains, canvas blinds, tents, tarpaulins, other canvas goods or related materials not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing textile furniture covers are included in Class 222120 Furniture Upholstery and Covers Manufacturing;*
- (b) blinds and awnings made from textiles other than canvas are included in Class 222130 Non-canvas Textile Blind and Awning Mfg;*
- (c) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;*
- (d) manufacturing canvas bags for packaging goods are included in Class 222900 Other Textile Product Mfg nec;*
- (e) manufacturing canvas suitcases, trunks or similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg;*
- (f) manufacturing electric blankets in Class 285100 Household Appliance Mfg; and*
- (g) installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.*

Primary Activities:

Animal rugs mfg

Awnings, canvas, mfg

Bed linen mfg

Blinds, canvas mfg

Canvas goods mfg nec

Curtains mfg (from fabrics not woven at the same unit)

Flags or banners, mfg

Hose, canvas, mfg

Household textile goods mfg nec

Life jackets mfg

Motor vehicle covers, textile, mfg

Parachutes mfg

Sleeping bags mfg

Soft furnishings mfg (from fabrics not woven at the same unit)

Tents mfg (except oxygen tents or toy tents)

Waterbags, textile, mfg

222120 Furniture Upholstery and Covers Mfg 5.16%

This class includes employers engaged in upholstering and reupholstering furniture not manufactured by the same employer and employers engaged in manufacturing textile furniture covers. This class also includes sail-making.

Exclusions and References:

Employers mainly engaged in manufacturing upholstered furniture are included in Class 292100 Wooden Furniture and Upholstered Seat Manufacturing.

Primary Activities:

Cushion, mfg

French polishing (where furniture is manufactured elsewhere)

Furniture covers—loose, mfg

Furniture staining and/or surface coating (where furniture is manufactured elsewhere)

Pillow or cushion, mfg

Reupholstering furniture

Sails, mfg

Seat covers, textile, mfg

Upholstering furniture (where furniture is manufactured elsewhere)

222130 Non-canvas Textile Blind and Awning Manufacturing 4.72%

This class includes employers engaged in manufacturing blinds and awnings from textiles other than canvas.

Exclusions and References:

Employers mainly engaged in manufacturing canvas awnings and blinds are included in Class 222110 Made-up Textile Product Mfg.

Primary Activities:

Awnings, textile, mfg, other than canvas

Blinds, textile, mfg (incl plastic coated), other than canvas

222200 Textile Floor Covering Manufacturing 4.95%

This class includes employers engaged in manufacturing carpets, rugs or other textile floor coverings. This class also includes employers engaged in manufacturing felt or felt products (except clothing), mats or matting of jute or twisted rags.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) felt headwear are included in Class 224900 Other Clothing Mfg nec;

(b) rubber floor coverings or underlays are included in Class 255900 Other Rubber Product Mfg nec; and

(c) grass, sisal or coir mats or matting are included in Class 294900 Manufacturing nec.

Primary Activities:

Felt mfg

Floor coverings, textile, mfg

Floor rugs, textile, mfg

Underfelt mfg

222300 Rope, Cordage and Twine Manufacturing 5.24%

This class includes employers engaged in manufacturing rope, cordage, twine, net or related products from natural or synthetic fibres.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) tyre cord yarns or fabrics of synthetic fibres are included in Class 221200 Synthetic Fibre Textile Mfg;

(b) tyre cord yarns or fabrics of cotton are included in Class 221300 Cotton Textile Mfg; and

(c) wire ropes or cables are included in Class 276200 Spring and Wire Product Mfg.

Primary Activities:

Cable mfg (from natural or synthetic fibres)

Cord mfg (except wire rope or tyre cord)

Cordage mfg

Fish net mfg

Nets mfg nec

Netting, textile, mfg

Rope mfg (except wire rope)

String mfg (except paper string)

222900 Other Textile Product Manufacturing nec 4.99%

This class includes employers engaged in manufacturing textile products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) printed textile labels are included in Class 221500 Textile Finishing; and

(b) textile suitcases and similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg.

Primary Activities:

Bags or sacks, textile or canvas, mfg (for packaging)

Binding, textile, mfg

Cleaning cloth mfg (from purchased rags)

Embroidered fabrics mfg

Fabrics mfg nec

Flock mfg

Hemp products mfg nec

Hessian goods mfg nec

Kapok mfg

Labels, woven cloth, mfg

Shade cloth, mfg

Textile products mfg nec

223

Knitting Mills

223100 Hosiery Manufacturing 5.18%

This class includes employers engaged in manufacturing hosiery.

Primary Activities:

Pantihose mfg

Socks mfg

Stockings mfg

Tights mfg

223200 Cardigan and Pullover Manufacturing 5.19%

This class includes employers engaged in manufacturing knitted cardigans, pullovers or similar garments.

Primary Activities:

Custom knitting of pullovers or cardigans

Jackets, knitted, mfg

Sweaters, knitted, mfg

Twin sets, knitted, mfg

Waistcoats, knitted, mfg

223900 Knitting Mill Product Manufacturing nec 5.24%

This class includes employers engaged in manufacturing knitted or crocheted fabrics or knitted clothing nec from fabrics knitted at the same employers.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) cardigans and pullovers or custom knitting of cardigans and pullovers are included in Class 223200 Cardigan and Pullover Mfg; and

(b) knitted clothing from fabrics not knitted at the same employer are included in the appropriate classes in Group 224 Clothing Mfg.

Primary Activities:

Crocheted fabrics mfg

Knitted fabrics mfg

Outerwear, knitted, mfg (from fabrics knitted at the same unit except hosiery, cardigans or pullovers)

Sleepwear, knitted, mfg (from fabrics knitted at the same unit)

Swimwear, knitted, mfg (from fabrics knitted at the same unit)

Underwear, knitted, mfg (from fabrics knitted at the same unit; except hosiery)

224

Clothing Manufacturing

224100 Men's and Women's Clothing Manufacturing 5.33%

This class includes employers engaged in manufacturing men's, boys', women's or girls' outerwear from purchased or transferred in materials, except headwear, footwear or garments made from leather or fur.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;*
- (b) manufacturing clothing from fabrics knitted at the same employer are included in Class 223900 Knitting Mill Product Mfg nec;*
- (c) manufacturing leather or fur garments or waterproof headwear are included in Class 224900 Other Clothing Mfg nec; and*
- (d) manufacturing footwear are included in Class 225000 Footwear Mfg.*

Primary Activities:

Blouses mfg (except from fabrics knitted at the same unit)

Clothing, plastic or rubber, mfg (except headwear or footwear)

Coats or jackets, men's or boys', mfg (except from fabrics knitted at the same unit or from fur or leather)

Coats or jackets mfg (except from fabrics knitted at the same unit or from fur, leather, plastic or rubber)

Dust coats mfg

Jeans, men's or boys', mfg

Jeans, women's or girls', mfg

Outerwear, women's or girls', mfg (except from fabrics knitted at the same unit or from fur, leather, plastic or rubber)

Overalls, mfg

Shorts, men's or boys', mfg

Suits, men's or boys', mfg (except from leather)

Suits, women's or girls', mfg (except from fabrics knitted at the same unit or from leather or plastic)

Trousers, men's or boys', mfg

Tunics, women's or girls', mfg

Uniforms, men's or boys', mfg

Uniforms, women's or girls', mfg

Waterproof clothing mfg (except headwear, footwear or leather clothing)

Wet suits mfg

224200 Tailoring and Dress-making 5.33%

This class includes employers engaged in producing made-to-order garments and accessories to a client's individual order. This class also includes tailoring and clothing repair and alteration services.

Exclusions and References:

Employers engaged in manufacturing clothing in volume (ie more than one in the same fabric and design) are included in Class 224100 Men's and Women's Clothing Manufacturing.

Primary Activities:

Clothing alterations and/or repairs

Dress-making, made to order

Invisible mending

Tailoring

224300 Sleepwear, Underwear and Baby Clothing Manufacturing 5.33%

This class includes employers engaged in manufacturing foundation garments, underwear, sleepwear or baby clothing from purchased or transferred in materials.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making; and

(b) clothing from fabrics knitted at the same employer are included in the appropriate classes in Group 223 Knitting Mills.

Primary Activities:

Brassieres mfg

Corsets mfg

Foundation garments mfg

Girdles mfg

Baby clothing mfg (except from fabrics knitted at the same unit)

Sleepwear mfg (except from fabrics knitted at the same unit)

Underwear mfg (except from fabrics knitted at the same unit)

224900 Other Clothing Manufacturing nec 4.99%

This class includes employers engaged in manufacturing headwear, fur or leather clothing, clothing or clothing accessories not elsewhere classified. This class also includes employers engaged in providing clothing trade services such as hem stitching, basque knitting or buttonholing.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;

(b) rubber gloves or bathing caps are included in Class 255900 Other Rubber Product Mfg nec;

(c) sports gloves are included in Class 294200 Toy and Sporting Good Mfg; and

(d) other than simple safety headwear (eg welding masks, gas masks, smoke helmets) are included in appropriate classes elsewhere.

Primary Activities:

Belts mfg (for clothing)

Clothing accessories mfg nec

Clothing mfg nec

Clothing, leather, mfg

Clothing, fur, mfg

Gloves mfg (except sports or rubber)

Handkerchiefs mfg

Hats mfg

Headwear mfg (except bathing caps)

Helmets mfg

Laces mfg (for footwear)

Leather suits, coats or uniforms mfg

		Swimwear mfg (except from fabrics knitted at the same unit)	
		Ties mfg	
225		Footwear Manufacturing	
	225000	Footwear Manufacturing	5.53%
		This class includes employers engaged in manufacturing footwear or footwear components.	
		Primary Activities:	
		Boots mfg	
		Footwear components mfg	
		Footwear mfg (incl Safety or protective footwear)	
		Sandals mfg	
		Shoes mfg	
		Slippers mfg	
		Thongs, rubber, mfg	
226		Leather and Leather Product Manufacturing	
	226100	Leather Tanning and Fur Dressing	6.13%
		This class includes employers engaged in tanning, currying, dressing, finishing, dyeing, embossing or japanning leather, animal skins or fur. This class also includes employers engaged in production of fellmongered wool, pelt or slipe wool.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in manufacturing</i>	
		<i>(a) fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and</i>	
		<i>(b) leather and substitute products not elsewhere classified are included in Class 226200 Leather and Leather Substitute Product Mfg.</i>	
		Primary Activities:	
		Fellmongered wool mfg	
		Fur dressing or dyeing	
		Hide pickling, wet blueing, tanning, currying, dressing, finishing or dyeing	
		Leather mfg	

226200	<p>Leather tanning</p> <p>Skin pickling, tanning, currying, dressing, finishing or dyeing</p> <p>Slupe or skin wool mfg</p> <p>Leather and Leather Substitute Product Manufacturing</p>	5.74%
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This class includes employers engaged in manufacturing products of leather or leather substitutes (except footwear or leather clothing) such as machine belting, industrial packing, suitcases, handbags, wallets or similar products, saddlery or harnesses.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) textile or canvas bags for packaging are included in Class 222900 Other Textile Product Mfg nec;

(b) fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and

(c) footwear are included in Class 225000 Footwear Mfg.

Primary Activities:

Bags, leather or leather substitute, mfg

Handbags, ladies', mfg (incl metal mesh handbags)

Harness mfg

Leather or leather substitute goods mfg nec

Leather packing, industrial, mfg

Machine belting, leather or leather substitute, mfg

Saddles mfg

Suitcases mfg

Toys, leather or fur, mfg

Wallets mfg (incl metal mesh wallets)

Subdivision 23 Wood and Paper Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
231		Log Sawmilling and Timber Dressing	
	231100	Log Sawmilling	14.04%

This class includes employers engaged in producing rough sawn timber, sleepers, palings, scantlings, etc, resawn timber from logs sawn at the same employers. This class also includes chemical preservation of rough timber or logs produced in the same employer.

Exclusions and References:

Employers mainly engaged in

- (a) hewing or rough shaping mine timbers, posts, railway sleepers, etc, or cutting firewood in forests are included in Class 030220 Hardwood and Other Timber Logging;*
- (b) manufacturing softwood or hardwood woodchips are included in Class 231200 Wood Chipping;*
- (c) kiln drying or seasoning timber are included in Class 231300 Timber Resawing and Dressing;*
- (d) chemically preserving timber from purchased or transferred in as logs or sawn timber or in producing timber shingles are included in Class 232902 Other Wood Product Mfg nec; and*
- (e) both cutting and retailing firewood are included in Class 525900 Retailing nec.*

Primary Activities:

Bark, ground, mfg

Shook mfg (for containers)

Timber, resawn, mfg (from logs sawn at the same unit)

Timber, rough sawn, mfg

231200 Wood Chipping 11.21%

This class includes employers engaged in manufacturing softwood and hardwood woodchips.

Primary Activities:

Hardwood woodchip mfg

Softwood woodchip mfg

231300 Timber Resawing and Dressing 10.98%

This class includes employers engaged in producing dressed timber such as floorboards, weatherboards or mouldings, resawn timber from timber already sawn at other employers, or in kiln drying or seasoning timber.

Exclusions and References:

Employers mainly engaged in chemically preserving timber from purchased or transferred in logs or sawn timber are included in Class 232920 Other Wood Product Mfg nec.

Primary Activities:

Building timber, dressed, mfg

Dressed timber or mouldings mfg

Dressed timber, kiln dried or seasoned, mfg

232

Other Wood Product Manufacturing

232100 Plywood and Veneer Manufacturing 6.02%

This class includes employers engaged in manufacturing plywood and veneers.

Primary Activities:

Cores, plywood or veneer mill, mfg

Plywood mfg

Veneer or veneer sheets, wooden, mfg

232200 Fabricated Wood Manufacturing 5.91%

This class includes employers engaged in manufacturing particle boards, chip boards, other fabricated boards of wood, or laminations of timber and non-timber materials (including decorative plastic laminates on boards or other substrates).

Primary Activities:

Cellular wood panels mfg (except doors)

Chip board mfg

Corestock mfg

Fabricated boards, wooden, mfg

Hardboard mfg

Particle board mfg

Resin-bonded board mfg (of wood chips, wood particles, wood wool or sawdust)

Softboard mfg

232300 Wooden Structural Component Manufacturing 5.96%

This class includes employers engaged in manufacturing wooden structural fittings, wooden components for prefabricated wooden buildings, wooden or wooden framed doors or wooden roof trusses or wall frames or shop fronts, etc (from standard wooden components or from wooden components manufactured at the same employer) or wooden joinery not elsewhere classified. This class also includes employers engaged in installing (except on-site fabrication) shop fronts made of wood, or joinery (including custom made prefabricated built-in furniture).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing corestock (for sale or transfer out as such) are included in Class 232200 Fabricated Wood Mfg;

(b) manufacturing wooden furniture (except custom made built-in furniture) are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and

(c) on-site fabrication of built-in furniture or other joinery are included in the appropriate classes in Division E Construction.

Primary Activities:

Door-window unit, wooden, mfg

Door, wooden or wooden framed, mfg (except fire doors)

Prefabricated kitchen, wooden, mfg and/or installation

Roof truss, wooden, mfg

Structural fitting, wooden, mfg

Wall frame, wooden, mfg

Wooden framed window mfg, complete with glass

232910 **Wooden Blind Manufacturing 5.61%**

This class includes employers engaged in manufacturing wooden blinds.

Primary Activities:

Blinds, cane and bamboo, mfg

Blinds, wooden, mfg

232920 **Other Wood Product Manufacturing nec 6.02%**

This class includes employers engaged in manufacturing wooden containers, pallets or packing cases, or articles of cork, or wood, bamboo or cane products, not elsewhere classified (including turned wood products, ornamental woodwork, wooden picture or mirror frames or parquet strips assembled into panels). This class also includes employers engaged in chemically preserving timber from purchased or transferred in logs or sawn timber.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) shooks for containers are included in Class 231100 Log Sawmilling; and

(b) wooden, cane or bamboo blinds are included in Class 232910 Wooden Blinds Mfg.

Primary Activities:

Barrel, wooden, mfg

Cask, wooden, mfg

Cork or cork good, mfg

Frame, wooden picture or mirror, mfg

Packing case, wooden, mfg

Parquet strip assembled in panel mfg

Tool handle, wooden, mfg

Vat, wooden, mfg

Wood flour or wool mfg

Wood products mfg nec

233

Paper and Paper Product Manufacturing

233100

Pulp, Paper and Paperboard Manufacturing

4.42%

This class includes employers engaged in manufacturing wood pulp, paper or paperboard. It includes the manufacture of bulk paper from any fibre, and the production of pulp from recycled paper.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;*
- (b) printing paper stationery on a commission basis are included in Class 241210 Printing;*
- (c) manufacturing bitumen or tar treated papers, felts or foils (including laminated or impregnated) in which the lamination or impregnation is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;*
- (d) manufacturing plastic coated paper or paperboard are included in Class 256300 Plastic Bag and Film Mfg;*
- (e) manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and*
- (f) manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg.*

Primary Activities:

Cardboard mfg nec

Newsprint mfg

Paper mfg nec

Paper pulp mfg

Paperboard mfg nec

Solid fibreboard sheets mfg

Wood pulp mfg

233200 Solid Paperboard Container Manufacturing 4.29%

This class includes employers engaged in manufacturing solid paperboard boxes and containers.

Primary Activities:

Boxes, solid paperboard, mfg

Containers, solid paperboard, mfg

233300 Corrugated Paperboard Container Manufacturing 5.38%

This class includes employers engaged in manufacturing corrugated paperboard boxes and containers or corrugated paperboard sheeting.

Primary Activities:

Boxes, corrugated paperboard, mfg

Containers, corrugated paperboard, mfg

Sheeting, corrugated paperboard, mfg

233400 Paper Bag and Sack Manufacturing 4.83%

This class includes employers engaged in manufacturing paper bags (including multiwall bags of paper).

Exclusions and References:

Employers mainly engaged in manufacturing

(a) bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and

(b) bags or packets of composite material of paper and metal foil are included in Class 264020 Non-Metallic Mineral Product Mfg nec.

Primary Activities:

Bags, paper, mfg

233900 Other Paper Product Manufacturing nec 5.03%

This class includes employers engaged in manufacturing paper patterns, drinking straws, paper novelties, toilet paper, cigarette papers, cellulose fibre insulation materials or paper products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing wood pulp, paper or paperboard, or in manufacturing bulk stocks of paper are included in Class 233100 Pulp, Paper and Paperboard Mfg;*
- (b) manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;*
- (c) printing paper stationery on a commission basis are included in Class 241210 Printing;*
- (d) manufacturing bitumen treated papers, felts or foils (including laminated or impregnated) in which the treatment is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;*
- (e) manufacturing plastic coated paper or paperboard or pressure sensitive adhesive tapes (except surgical tapes) are included in Class 256300 Plastic Bag and Film Mfg;*
- (f) manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Manufacturing nec; and*
- (g) manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg.*

Primary Activities:

Insulation materials, cellulose fibre, mfg

Paper products mfg nec

Tissue or sanitary papers mfg

Toilet paper rolls mfg

Trays and cartons, paper pulp, mfg

Wallpapers mfg

Subdivision 24 Printing, Publishing and Recorded Media

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate

241

Printing and Services to Printing

241100

Paper Stationery Manufacturing

3.01%

This class includes employers engaged in manufacturing (except commission printing) paper stationery.

Exclusions and References:

Employers mainly engaged in printing paper stationery on a commission basis are included in Class 241210 Printing.

Primary Activities:

Albums mfg

Calendars mfg (except commission printing)

Games, printed paper or paperboard, mfg (except commission printing)

Greeting cards mfg (except commission printing)

Labels, paper, mfg (except commission printing)

Office machine paper rolls mfg

Paper stationery mfg (except commission printing)

Playing cards mfg (except commission printing)

Toys, printed paper or paperboard, mfg (except commission printing)

241210

Printing

3.01%

This class includes employers engaged in commercial or job printing (including commission printing of paper stationery), including printing onto textiles or other surfaces.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing paper stationery are included in Class 241100 Paper Stationery Mfg;

(b) printing newspapers are included in Class 241220 Newspaper Printing; and

(c) manufacturing and printing of paper and/or cardboard products except paper stationery products are to be included in the appropriate classes of group 233 paper and paper product manufacturing.

Primary Activities:

Commercial printing

General printing

	Job printing	
	Photocopying, copying or similar document reproduction services	
	Printing	
	Screen printing	
	Stationery, paper, printing (on commission)	
241220	Newspaper Printing	1.64%
	This class includes employers engaged in printing their own newspapers or printing newspapers for a publisher. It includes employers who both undertake publishing and printing activities.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	<i>(a) printing other than printing newspapers are included in Class 241210 Printing;</i>	
	<i>(b) publishing newspapers which are printed by another employer are included in Class 242100 Newspaper Publishing;</i>	
	<i>(c) publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;</i>	
	<i>(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and</i>	
	<i>(e) selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.</i>	
	Primary Activities:	
	Newspapers printing	
241310	Printing Trade Services	3.01%
	This class includes employers engaged in bookbinding and printing trade services not elsewhere classified.	
	Primary Activities:	
	Bookbinding	
	Printing trade services nec	
241320	Services to Printing and Publishing nec	1.58%

This class includes employers engaged in providing services to printing and publishing not elsewhere classified.

Primary Activities:

Artwork preparation service
Desktop publishing service
Colour separation film mfg
Lithographic platemaking service
Phototypesetting and layout service
Platemaking film service
Relief platemaking service
Rubber stamps mfg
Screen printing positive mfg
Typesetting and composing service

242

Publishing

242100

Newspaper Publishing

0.91%

This class includes employers engaged in publishing newspapers which are printed by a separate employer. Employers are included if their main source of income is the sale of advertising space in their own newspapers.

Exclusions and References:

Employers mainly engaged in

- (a) printing newspapers, which they also publish, or printing newspapers for a separate employer on a fee or contract basis are included in Class 241220 Newspaper Printing;*
- (b) publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;*
- (c) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and*
- (d) selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.*

Primary Activities:

Newspapers publishing

242200 Other Periodical Publishing 0.90%

This class includes employers engaged in publishing magazines, bound periodicals, or periodicals issued less frequently than weekly. Employers are included if their main source of income is the sale of advertising space in their own publications.

Exclusions and References:

Employers mainly engaged in

(a) printing other than printing newspapers are included in Class 241210 Printing;

(b) printing newspapers are included in Class 241220 Newspaper Printing;

(c) employers mainly engaged in newspaper publishing are included in Class 242100 Newspaper Publishing;

(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and

(e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.

Primary Activities:

Periodicals publishing

242300 Book and Other Publishing 0.90%

This class includes employers engaged in publishing books, sheet music, maps or other printed articles. Employers are included if their main source of income is the sale of advertising space in their own publications.

Exclusions and References:

Employers mainly engaged in

- (a) printing other than printing newspapers are included in Class 241210 Printing;*
- (b) printing newspapers are included in Class 241220 Newspaper Printing;*
- (c) newspaper publishing are included in Class 242100 Newspaper Publishing;*
- (d) publishing bound magazines, or periodicals are included in Class 242200 Other Periodical Publishing; and*
- (e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.*

Primary Activities:

Art prints publishing

Books publishing

Maps publishing

Sheet music publishing

243

Recorded Media Manufacturing and Publishing

243000

Recorded Media Manufacturing and Publishing

1.60%

This class includes employers engaged in manufacturing or publishing pre-recorded audio, video or data media, including phonograph records, cassette tapes, video tapes, compact disks or computer tapes, disks and software.

Exclusions and References:

Employers mainly engaged in

- (a) providing original or customised computer programs on magnetic or optical media are included in Class 783400 Computer Consultancy Services;*
- (b) producing original motion picture or video films on own account or for businesses are included in Class 911100 Film and Video Production;*
- (c) producing master audio recordings are included in Class 925100 Sound Recording Studios; and*
- (d) producing single video recordings for households are included in Class 952200 Photographic Film Processing.*

Primary Activities:

Audio tapes, pre-recorded, mfg or publishing
 Compact disks mfg or publishing
 Computer software, mfg
 Computer tapes or disks, pre-recorded, mfg or publishing
 Magnetic tapes, pre-recorded, mfg or publishing
 Records, phonograph, mfg or publishing
 Video tapes, pre-recorded, mfg or publishing

Subdivision 25 Petroleum, Coal, Chemical and Associated Product Manufacture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
251		Petroleum Refining	
	251000	Petroleum Refining	2.52%
		<p>This class includes employers engaged in refining crude oil or condensate to produce petrol, fuel oils, lubricating oil or grease base stock, petroleum gases or other products from crude petroleum and conversion of methanol to synthetic petrol.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in (a) extracting crude oil or natural gas are included in Class 120000 Oil and Gas Extraction; (b) the recovery of lubricating oil or grease from used petroleum waste products are included in Class 252000 Petroleum and Coal Product Mfg nec; and (c) manufacturing town gas from petroleum are included in Class 362000 Gas Supply.</p> <p>Primary Activities:</p> <p>Automotive petrol mfg Gas or fuel oil mfg Gasoline refining or blending Kerosene mfg Liquefied petroleum gas mfg (in conjunction with petroleum refining)</p>	

Mineral turpentine mfg
 Motor spirit mfg
 Oil or grease base stock, lubricating, mfg
 Paraffin wax mfg
 Petroleum jelly mfg
 Petroleum solvent mfg
 Synthetic petrol mfg

252

Petroleum and Coal Product Manufacturing nec

252000 Petroleum and Coal Product Manufacturing nec 3.41%

This class includes employers engaged in manufacturing petroleum or coal products not elsewhere classified, including bituminous surfacing materials (except hot-mix bituminous paving), bitumen or tar treated papers, felts or foils, bituminous mastics or adhesives, or refined tar. This Class also includes employers engaged in the recovery of lubricating oil or grease from used petroleum waste products.

Exclusions and References:

Employers mainly engaged in manufacturing or laying hot-mix bitumen paving are included in Class 412100 Road and Bridge Construction.

Primary Activities:

Adhesive, bituminous, mfg
 Char mfg (except bone char)
 Coal product mfg nec
 Emulsion, bituminous, mfg
 Mastic, bituminous, mfg
 Paper or paperboard, bituminized, mfg
 Paving material, mfg (except hot-mix)
 Petroleum oil blending
 Petroleum product mfg nec
 Pitch mfg
 Recovery of lubricating oil or grease from used petroleum waste products
 Roofing, bitumen or asphalt, mfg

253	<p>Tar, refined, mfg</p> <p>Basic Chemical Manufacturing</p>	
253100	<p>Fertiliser Manufacturing</p> <p>This class includes employers engaged in manufacturing chemical or chemical based fertilisers, mixed fertilisers, organic fertilisers or fertilisers not elsewhere classified.</p> <p>Primary Activities:</p> <p>Ammonia aqua, fertiliser grade, mfg</p> <p>Ammonium nitrate mfg</p> <p>Ammonium phosphate fertiliser mfg</p> <p>Ammonium sulphate mfg</p> <p>Animal or vegetable fertiliser mfg</p> <p>Bonedust mfg</p> <p>Bonemeal fertiliser mfg</p> <p>Fertiliser mfg</p> <p>Fishmeal fertiliser mfg</p> <p>Organic fertiliser mfg</p> <p>Phosphate, ground, mfg</p> <p>Potash fertiliser mfg</p> <p>Potassium chloride fertiliser mfg</p> <p>Prilled ammonium nitrate mfg</p> <p>Sodium nitrate fertiliser mfg</p> <p>Sulphuric lime (dry or solution) mfg</p> <p>Superphosphate mfg</p> <p>Urea, fertiliser grade, mfg</p>	3.27%
253200	<p>Industrial Gas Manufacturing</p> <p>This class includes employers engaged in manufacturing hydrogen, oxygen, acetylene or other industrial gases (except gases obtained from petroleum mining or refining).</p>	3.36%

Exclusions and References:

Employers mainly engaged in

- (a) treating crude oil, natural gas or condensate to produce purified natural gas or liquefied hydrocarbon gases (except in conjunction with petroleum refining) are included in Class 120000 Oil and Gas Production;*
- (b) recovering or manufacturing hydrocarbon gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining; and*
- (c) manufacturing town gas from coal or petroleum are included in Class 362000 Gas Supply.*

Primary Activities:

Acetylene gas mfg

Carbon dioxide gas mfg

Carbon monoxide mfg

Dry ice mfg

Hydrogen mfg

Nitrogen mfg

Nitrous oxide mfg

Oxygen mfg

253300 Synthetic Resin Manufacturing 3.54%

This class includes employers engaged in manufacturing synthetic resins. This class also includes employers engaged in manufacturing synthetic rubber.

Exclusions and References:

Employers mainly engaged in manufacturing

- (a) organic industrial chemicals not elsewhere classified are included in Class 253400 Organic Industrial Chemical Mfg nec;*
- (b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec; and*
- (c) plastic bottles and other plastic products are included in the appropriate class in Group 256 Plastic Product Manufacturing.*

Primary Activities:

Cellulose nitrate mfg

Cellulosic resin mfg

Gelatin (including chemically hardened) mfg

Gun-cotton mfg

Plastic raw material mfg

Plastic recycling, reprocessing

Polyethylene mfg

Polypropylene mfg

Polystyrene mfg

Polyvinyl acetate mfg

Polyvinyl chloride mfg

Rubber recycling

Synthetic resin mfg (except adhesives)

Synthetic rubber mfg

253400 Organic Industrial Chemical Manufacturing nec 3.71%

This class includes employers engaged in manufacturing organic industrial chemicals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing plastics materials, synthetic resins or synthetic rubber are included in Class 253300 Synthetic Resin Mfg; and

(b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec.

Primary Activities:

Acid, organic, mfg

Carbon tetrachloride mfg

Chemical colour, organic, mfg (except prepared tinting colour for paints)

Chloroform mfg

Colour, lake, mfg

Dye intermediates mfg

Dyeing extract, organic, mfg

Ethylene glycol mfg

Industrial chemical, organic, mfg nec

Industrial fatty acid mfg

Lactic acid mfg

Phenol mfg

Pigment, organic, mfg

Plasticisers mfg

Styrene mfg

Tanning extract mfg

Toluol mfg

Turpentine mfg (except mineral turpentine)

Urea mfg (except fertiliser grade)

Vinyl chloride mfg

Wood tar mfg

253500 Inorganic Industrial Chemical Manufacturing nec 3.24%

This class includes employers engaged in manufacturing inorganic industrial chemicals not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing cooking or table salt are included in Class 217900 Food Manufacturing nec; and

(b) manufacturing silicon carbide or other synthetic abrasives are included in Class 264020 Non-Metallic Mineral Product Mfg nec.

Primary Activities:

Acid, inorganic, mfg

Aluminium hydroxide mfg

Ammonia mfg (except fertiliser grade)

Calcium chloride mfg

Chemical colour, inorganic, mfg (except prepared tinting colours for paints)

Chloride of lime mfg

Chlorine mfg

Dyeing extract, inorganic, mfg

Fluoride mfg

Fluorine salt, complex, mfg
 Hydrochloric acid mfg
 Hydrogen peroxide mfg
 Hypophosphite mfg
 Industrial chemical, inorganic, mfg nec
 Nitric acid mfg
 Nitrite mfg
 Oleum mfg
 Phosphoric acid mfg
 Pigment, inorganic, mfg
 Polyphosphoric acid mfg
 Salt refining (except cooking or table salt)
 Silicate mfg
 Sodium bicarbonate mfg
 Sodium carbonate mfg
 Sodium hydroxide mfg
 Sodium mfg
 Sulphide mfg
 Sulphur compounds mfg
 Sulphuric acid mfg (other than smelter by-product)
 Tanning extract inorganic, mfg
 Zinc oxide mfg
 Zinc peroxide mfg

254

Other Chemical Product Manufacturing

254100

Explosive Manufacturing

3.53%

This class includes employers engaged in manufacturing explosives. This class also includes employers engaged in manufacturing fireworks or matches.

Exclusions and References:

Employers mainly engaged in manufacturing ammunition are included in Class 276900 Fabricated Metal Product Mfg nec.

Primary Activities:

Blasting powder mfg
Cap, detonating or fuse, mfg
Detonator mfg
Dynamite mfg
Firework mfg
Fuse, explosive, mfg
Gelignite mfg
Match mfg
Propellant powder mfg
Pyrotechnic good mfg nec
Safety fuse mfg
Signal flare mfg

254200 Paint Manufacturing 3.93%

This class includes employers engaged in manufacturing paints (except bituminous), enamels, varnishes, lacquers, prepared paint thinners or removers, prepared tinting colours for paints, or fillers or putty.

Exclusions and References:

Employers mainly engaged in manufacturing

*(a) bituminous paints are included in Class 252000
Petroleum and Coal Product Mfg nec;*

*(b) organic chemical colours, dyes or pigments (except
prepared tinting colours for paints) are included in
Class 253400 Organic Industrial Chemical Mfg nec; and*

*(c) inorganic chemical colours, dyes or pigments (except
prepared tinting colours for paints) are included in
Class 253500 Inorganic Industrial Chemical Mfg nec.*

Primary Activities:

Caulking compound mfg
Filler or putty mfg
Lacquer mfg
Paint mfg (except bituminous)
Paint or varnish remover, prepared, mfg
Paint tinting colour, prepared, mfg
Primer or undercoat, paint, mfg

Rubbing compound mfg

Stain mfg

Waterproofing products mfg

Water shedding preparations mfg

Wood stain mfg (packed for sale)

254300 Medicinal and Pharmaceutical Product Manufacturing 2.06%

This class includes employers engaged in manufacturing drugs, medicines, medicinal chemicals or other pharmaceutical products for human or veterinary use. Employers engaged in manufacturing herbal medicines are also included in this class.

Exclusions and References:

Employers mainly engaged in manufacturing sheep or cattle dips or blowfly specifics or pesticides are included in Class 254400 Pesticide Mfg.

Primary Activities:

Anthelmintic mfg

Antibacterial mfg

Antibiotic mfg

Antitoxin mfg

Baby napkins, disposable mfg

Barrier cream mfg

Contraceptive mfg

Ether mfg

Feed supplement mfg

Medical gas mfg nec

Medicine mfg

Morphine mfg

Ointment mfg

Pharmaceutical preparation mfg

Saccharin mfg

Saline powder mfg

Sanitary napkins mfg

Serum mfg
 Tampons mfg
 Toilet lanolin mfg
 Toxin mfg
 Vaccine mfg
 Vitamin product mfg

254400 Pesticide Manufacturing 3.62%

This class includes employers engaged in the formulation or preparation of chemicals for controlling pest, weeds or fungi.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing basic organic chemicals used in preparing pesticides are included in Class 253400 Organic Industrial Chemical Mfg nec;

(b) manufacturing basic inorganic chemicals used in preparing pesticides are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and

(c) contract packing of prepared pest control chemicals are included in Class 786700 Contract Packing Services nec.

Primary Activities:

Dip, animal, mfg
 Fly spray mfg
 Formulated pest control product mfg
 Fungicide mfg
 Insect repellent mfg
 Insecticide mfg
 Pesticide mfg
 Plant hormone mfg
 Rat poison mfg
 Seed dressing mfg
 Soil fumigant mfg
 Weedkiller mfg

254500 Soap and Other Detergent Manufacturing 3.92%

This class includes employers engaged in manufacturing soap products or other detergents, toothpaste, denture cleaners, disinfectants, glycerine or candles.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing shaving soap or cream and hair shampoo are included in Class 254600 Cosmetic and Toiletry Preparation Mfg; and

(b) contract packing of soap or other detergents are included in Class 786700 Contract Packing Services nec.

Primary Activities:

Candle mfg

Cleanser, abrasive, mfg

Cleansing preparation mfg

Detergent mfg

Disinfectant mfg (incl phenyl or antiseptic disinfectant)

Glycerine mfg

Laundry bleach mfg

Scouring compounds mfg

Soap mfg

Toothpaste mfg

Washing powder or liquid, mfg

254600 Cosmetic and Toiletry Preparation Manufacturing 3.97%

This class includes employers engaged in manufacturing natural or synthetic perfumes, cosmetics, deodorants or other toilet preparations such as toilet powders or lotions.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing barrier cream or toilet lanolin are included in Class 254300 Medicinal and Pharmaceutical Product Mfg;

(b) manufacturing soap or toothpaste are included in Class 254500 Soap and Other Detergent Mfg; and

(c) contract packing of cosmetics or toilet preparations are included in Class 786700 Contract Packing Services nec.

Primary Activities:

After-shave lotion mfg
Bath salt mfg
Beauty cream or lotion mfg
Cosmetic mfg
Deodorant mfg
Depilatory mfg
Eye shadow mfg
Face lotion mfg
Face powder mfg
Hair conditioner mfg
Hair shampoo mfg
Hairdressing preparation mfg
Hand cream or lotion mfg (except barrier cream)
Lipstick mfg
Mascara mfg
Nail care preparation mfg
Nail polish mfg
Perfume mfg
Shaving preparation mfg
Sunscreen preparation mfg
Talcum powder mfg
Toilet cream or lotion mfg (except toilet lanolin)
Toilet preparation mfg nec

254700 Ink Manufacturing 3.67%

This class includes employers engaged in manufacturing ink.

*Exclusions and References:
Employers mainly engaged in manufacturing carbon blacks are included in Class 253300 Synthetic Resin Mfg.*

Primary Activities:

Carbon ink mfg

Drawing ink mfg

Indelible ink mfg

India ink mfg

Printing ink mfg

Silk screen ink mfg

Writing ink mfg

254900 Other Chemical Product Manufacturing nec 3.46%

This class includes employers engaged in manufacturing or formulating polishes or cleaners (except abrasive), waxes, dry cleaning preparations, essential oils (refined or crude), adhesives (except bituminous) or chemical products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing bituminous mastics or adhesives are included in Class 252000 Petroleum and Coal Product Manufacturing nec;*
- (b) manufacturing soap or other detergents, abrasive cleansers or scourers are included in Class 254500 Soap and Other Detergent Mfg;*
- (c) manufacturing powder, paste or crystal soldering or welding flux are included in Class 285900 Other Electrical Equipment Mfg nec; and*
- (d) contract packing of chemical products not elsewhere classified are included in Class 786700 Contract Packing Services nec.*

Primary Activities:

Adhesive mfg (except bituminous)

Antifreeze compound mfg

Beeswax mfg

Casein glue mfg

Concrete additive or masonry surface treatment mfg (except water shedding preparations)

Cream polish mfg

Dry cleaning compound mfg

Embalming compound mfg

Essential oil distilling

Flux, soldering or welding mfg (liquid)
Gelatin mfg (except chemically hardened)
Glue mfg
Hydraulic brake fluid mfg
Incense mfg
Liquid polish mfg
Oven cleaner mfg
Rubber soling dough mfg
Rubber solution mfg
Rust remover mfg
Stain remover mfg
Stove cleaner mfg
Surface cleaning or degreasing preparation mfg
Wax polish mfg

255

Rubber Product Manufacturing

255100

Rubber Tyre Manufacturing

8.87%

This class includes employers engaged in manufacturing inflatable rubber tyres, using natural or synthetic rubber mixed in any proportions.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing rubber soling dough are included in Class 254900 Other Chemical Products Mfg nec;

(b) manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 Other Rubber Product Mfg nec; and

(c) repairing tyres, other than retreading, are included in Class 532400 Tyre Retailing.

Primary Activities:

Motor vehicle tyres mfg

Tread rubber mfg

Tubes, pneumatic, mfg

Tyre retreading or recapping

Tyres, pneumatic, mfg

255900 Other Rubber Product Manufacturing nec 6.04%

This class includes employers engaged in manufacturing mattresses, floor coverings, hot water bottles, stationers bands, rubber gloves and products made from natural or synthetic rubber not elsewhere classified.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) rubber clothing are included in Class 224900 Other Clothing Mfg nec;

(b) rubber footwear are included in Class 225000 Footwear Mfg;

(c) raw synthetic rubber are included in Class 253300 Synthetic Resin Mfg;

(d) rubber adhesives, glues or soling dough are included in Class 254900 Other Chemical Product Mfg nec; and

(e) rubber toys are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:

Automotive rubber hose, mfg

Balloons, rubber, mfg

Bathing caps, rubber, mfg

Belting, rubber, mfg

Boats, inflatable, mfg

Cushions or pillows, rubber, mfg

Dinghies, inflatable, mfg

Erasers, rubber, mfg

Floor coverings, rubber, mfg

Gloves, rubber, mfg

Ground sheets, rubber, mfg

Handles, rubber, mfg

Hose, rubber, mfg

Hot water bottles, rubber, mfg

Mattresses, rubber, mfg

Rubber products mfg nec

Rubber reclaiming
 Sheetting, rubber, mfg
 Sponge or foam rubber mfg
 Stationers bands, rubber, mfg
 Textile fabrics, rubber coated, mfg
 Tiles, rubber, mfg
 Tyres, solid rubber, mfg
 V-belts, rubber, mfg
 Valves, rubber, mfg
 Washers, rubber, mfg
 Water bottles, rubber, mfg

256

Plastic Product Manufacturing

256100 Plastic Blow Moulded Product Manufacturing 5.31%

This class includes employers engaged in manufacturing plastic bottles and other plastic products using the blow moulding method.

Primary Activities:

Blow mouldings, plastic, mfg

Bottles, plastic, mfg

256200 Plastic Extruded Product Manufacturing 5.31%

This class includes employers engaged in manufacturing plastic pipes, shapes and sections by the extrusion method.

Exclusions and References:

Employers mainly engaged in moulding plastic junctions for plastic pipes, or in making laminated sheets and plastic veneers are included in Class 256600 Plastic Injection Moulded Product Manufacturing.

Primary Activities:

Polycarbonate sheets mfg

Pipes, plastic, mfg—including plastic pipe lining

Plastic hose mfg (including reinforced)

Sections, extruded plastic, mfg,

256300 Plastic Bag and Film Manufacturing 5.31%

This class includes employers engaged in manufacturing thin plastic film, food wrapping, plastic bags and garbage bags.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) extruded rigid plastic sheets are included in Class 256200 Plastic Extruded Product Mfg;

(b) abrasive coated paper are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and

(c) plastic coated metal foil are included in Class 273100 Aluminium Rolling, Drawing, Extruding.

Primary Activities:

Bags, plastic, mfg

Film, plastic, mfg

Food wrapping, plastic, mfg

Garbage bags, plastic, mfg

256400 Plastic Product, Rigid Fibre Reinforced, Manufacturing 5.31%

This class includes employers engaged in manufacturing reinforced plastic articles (not being plastic composite flexible film or items covered elsewhere).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing plastic film are included in Class 256300 Plastic Bag and Film Mfg;

(b) making complete boats are in Class 282210 Boatbuilding; and

(c) making complete skateboards, sailboards and surfboards out of fibre reinforced plastic are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:

Automotive components mfg nec (fibre reinforced plastic)

Fibreglass products mfg nec

Rigid plastic sheets mfg (fibreglass reinforced plastic)

Swimming pool shells mfg (fibre reinforced plastic)

Tanks mfg (fibre reinforced plastic)

256500 Plastic Foam Product Manufacturing 5.31%

This class includes employers engaged in manufacturing plastic foam products. This class also includes employers which shape purchased blocks of foam.

Exclusions and References:

Employers mainly engaged in manufacturing kickboards are included in Class 294200 Toy and Sporting Good Mfg.

Primary Activities:

Fast food containers, styrofoam, mfg

Flexible foam padding mfg

Foam insulation or padding mfg

Picnic hampers, styrofoam, mfg

Rigid plastic foam products mfg nec

Shaping of styrofoam blocks

256600 Plastic Injection Moulded Product Manufacturing 5.31%

This class includes employers engaged in manufacturing plastic injection moulded products, in making injection moulded components on commission for products to be completed by other employers or plastic products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) plastic coating of client supplied metal goods are included in Class 276400 Metal Coating and Finishing; and

(b) manufacturing finished automotive parts which are not wholly made of plastic are included in Class 281900 Automotive Component Mfg nec.

Primary Activities:

Automotive components, plastic, mfg

Buckets, plastic, mfg

Garbage bins, plastic, mfg

Hard surface floor coverings mfg

Kitchenware, plastic, mfg nec

Moulded junctions for plastic pipes mfg

Picnicware, plastic, mfg

Plastic injection moulding mfg nec

Rotational moulding

Subdivision 26 Non-metallic Mineral Product Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
261		Glass and Glass Product Manufacturing	
	261000	Glass and Glass Product Manufacturing	5.86%
		This class includes employers engaged in manufacturing glass or glass products.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing glass wool or glass wool products are included in Class 264020 Non-Metallic Mineral Product Mfg nec;</i>	
		<i>(b) manufacture of aluminium framed windows and shower screens are included in Class 274200 Architectural Aluminium Product Mfg;</i>	
		<i>(c) glazing are included in Class 424520 Glazing Services; and</i>	
		<i>(d) tinting of installed car windows are included in Class 532900 Automotive Repair Services.</i>	
		Primary Activities:	
		Automotive glass mfg	
		Beads, glass, mfg	
		Blocks, glass, mfg	
		Bottles, glass, mfg	
		Containers, glass, mfg	
		Crystal glass mfg	
		Domestic glassware mfg	
		Drinking glasses mfg	
		Flat glass mfg	
		Glass or glass products mfg (except glass wool or glass wool products)	
		Glass, sheet, mfg	
		Insulators, glass, mfg	

Jars, glass, mfg
 Kitchenware, glass, mfg
 Laboratory glassware mfg
 Laminated sheet glass mfg
 Mirrors mfg (including motor vehicle)
 Optical glass mfg
 Ornamental glassware mfg
 Ovenware, glass, mfg
 Plate glass mfg
 Safety glass mfg
 Scientific glassware mfg
 Stained glass sheet mfg
 Tubing, glass, mfg
 Window glass mfg
 Windscreen glass mfg

262

Ceramic Product Manufacturing

262100 Clay Brick Manufacturing 5.78%

This class includes employers engaged in manufacturing clay bricks (except refractory bricks).

*Exclusions and References:
 Employers mainly engaged in manufacturing refractories, including clay refractory bricks, are included in Class 262200 Ceramic Product Mfg.*

Primary Activities:

Bricks, clay, mfg (except refractory bricks)
 Bricks, face or texture, mfg (except refractory bricks)

262200 Ceramic Product Manufacturing 6.12%

This class includes employers engaged in manufacturing industrial ceramics or refractory products.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) non-refractory type silica lime bricks, blocks, etc, are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and

(b) ceramic-metal composite cutting tools are included in Class 286410 Machine Tool and Part Mfg.

Primary Activities:

Bricks, fire clay, mfg

Bricks, refractory, mfg

Cements, refractory, mfg

Clay, refractory, mfg

Crucibles, refractory, mfg

Graphite crucibles or foundry accessories mfg

Industrial ceramics mfg nec

Refractory products mfg

Silica bricks, refractory, mfg (except silica lime)

Zirconia, ceramic, mfg

262300 Ceramic Tile and Pipe Manufacturing 5.88%

This class includes employers engaged in manufacturing ceramic tiles (including vitreous china or porcelain tiles), ceramic pipes or other ceramic construction goods (except of vitreous china or porcelain).

Exclusions and References:

Employers mainly engaged in manufacturing vitreous china or porcelain pipes, pipe fittings or construction goods are included in Class 262900 Other Ceramic Product Mfg nec.

Primary Activities:

Agricultural pipes, ceramic, mfg

Ceramic construction goods mfg nec

Ceramic tiles mfg

Clay roof tiles mfg

Earthenware construction goods mfg

Mosaic tiles, vitreous china or porcelain, mfg

Pipes, ceramic, mfg (except vitreous china or porcelain)

Ridge caps, terracotta, mfg

Roof tiles, terracotta, mfg

Stoneware pipes or fittings mfg

Terracotta construction goods mfg

Tiles, ceramic, mfg

Wall or floor tiles, ceramic, mfg

262900 Other Ceramic Product Manufacturing nec 5.76%

This class includes employers engaged in manufacturing ceramic kitchen or tableware, non-refractory type ceramic containers or ceramic goods not elsewhere classified.

Primary Activities:

Art pottery mfg

Bathroom fixtures, vitreous china, mfg

China goods mfg (except tiles)

Crockery mfg

Earthenware, table or kitchen, mfg

Flower pots, ceramic, mfg

Insulators, porcelain, mfg

Kitchen sinks, vitreous china or porcelain, mfg

Kitchenware, ceramic, mfg

Ornamental china goods mfg (except tiles)

Ovenware, ceramic, mfg

Pipes or pipe fittings, vitreous china or porcelain, mfg

Porcelain goods mfg (except tiles)

Pottery goods, ornamental, mfg

Sanitary ware, vitreous china or porcelain, mfg

Stoneware, table or kitchen, mfg

Terracotta ware mfg nec

Toilet cisterns, vitreous china or porcelain, mfg

Vases, ceramic, mfg

Vitreous china goods mfg (except tiles)

263	<p>Wash basins, vitreous china or porcelain, mfg</p> <p>Cement, Lime, Plaster and Concrete Product Manufacturing</p>	
263100	<p>Cement and Lime Manufacturing</p> <p>This class includes employers engaged in manufacturing hydraulic cement or lime.</p> <p>Primary Activities:</p> <p>Cement mfg (except adhesive or refractory)</p> <p>Hydraulic cement mfg</p> <p>Portland cement mfg</p>	4.22%
263210	<p>Fibro-Cement Sheeting Manufacturing</p> <p>This class includes employers engaged in manufacturing fibro-cement sheeting or similar products containing asbestos</p> <p>Primary Activities:</p> <p>Asbestos sheet mfg</p> <p>Fibro-cement sheet mfg</p>	5.66%
263220	<p>Plaster Product Manufacturing</p> <p>This class includes employers engaged in manufacturing plaster, plaster board or other products composed wholly or chiefly of gypsum. This class also includes employers engaged in manufacturing processed lightweight aggregates or other expanded non-metallic minerals, other than asbestos.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p><i>(a) manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg;</i></p> <p><i>(b) manufacturing dental plaster or cement are included in Class 283200 Medical and Surgical Equipment Mfg;</i></p> <p><i>(c) fixing or finishing plasterboard or decorative plaster are included in Class 424120 Plasterboard and Decorative Plaster Fixing; and</i></p> <p><i>(d) cement rendering or solid plastering are included in Class 424110 Cement Rendering and Plastering.</i></p> <p>Primary Activities:</p> <p>Acoustic tiles, plaster, mfg</p>	5.42%

Cornices, plaster, mfg
Display models, plaster, mfg
Expanded non-metallic minerals mfg
Fibrous plaster products mfg
Granulated slag mfg
Insulating board, plaster, mfg
Mouldings, plaster, mfg
Perlite, expanded, mfg
Plaster board mfg
Plaster of Paris mfg
Plaster products mfg (except dental or medical plasters)
Processed lightweight aggregates mfg
Sheets, plaster, mfg
Tiles, plaster, mfg
Vermiculite, expanded, mfg
Wall or ceiling boards, plaster, mfg

263300 Concrete Slurry Manufacturing 5.79%

This class includes employers engaged in the manufacturing and delivery of concrete slurry ready for pouring, ready mixed concrete or mortar.

Exclusions and References:

Employers mainly engaged in manufacturing dry mix concrete or mortar are included in Class 264020 Non-Metallic Mineral Product Mfg nec.

Primary Activities:

Ready mixed concrete mfg (except dry mix)—including delivery

Concrete mixing and delivery

Concrete slurry mfg

Delivery of ready-mixed concrete

263400 Concrete Pipe and Box Culvert Manufacturing 5.96%

This class includes employers engaged in manufacturing concrete pipes, tanks or concrete box culverts.

Primary Activities:

Box culverts, concrete, mfg

Concrete tanks

Pipes, concrete, mfg—including concrete pipe linings

Pipes, pre-stressed concrete, mfg

263510 Terrazzo Manufacturing 5.81%

This class includes employers engaged in manufacturing terrazzo and terrazzo products.

Primary Activities:

Ornamental terrazzo products mfg

Terrazzo products mfg

Tiles, terrazzo mfg

Wall fittings, terrazzo, mfg

263520 Concrete Product Manufacturing nec 7.48%

This class includes employers engaged in manufacturing concrete products (except concrete pipes, tanks or box culverts), including aerated and concrete composite products.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and

(b) concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec.

Primary Activities:

Autoclaved aerated concrete products mfg

Blocks, concrete, mfg

Bricks, concrete, mfg

Building boards, cement based, mfg

Cisterns, concrete, mfg

Concrete products mfg nec

Concrete/styrofoam composite products mfg

Floor or wall tiles, concrete, mfg

Flower pots, concrete, mfg

Manhole covers, concrete, mfg
 Meter boxes, concrete, mfg
 Monuments or grave markers, concrete, mfg
 Mouldings, concrete, mfg
 Ornamental concrete products mfg
 Panels or sections, prefabricated concrete, mfg
 Posts or poles, concrete, mfg
 Pre-stressed concrete products mfg (except pipes or box culverts)
 Railway sleepers, concrete, mfg
 Roof components, concrete, mfg
 Roof tiles, concrete, mfg
 Sinks or tubs, concrete, mfg
 Tiles, concrete, mfg

264

Non-Metallic Mineral Product Manufacturing nec

264010 Fibreglass Insulation Products Manufacturing 5.08%

This class includes employers engaged in manufacturing glass fibre and mineral and synthetic mineral fibre insulation products.

Primary Activities:

Fibreglass insulation mfg
 Fibreglass goods mfg nec
 Insulation, glass fibre or mineral wool, mfg
 Mineral wool mfg
 Mineral wool products mfg
 Rockwool mfg

264020 Non-Metallic Mineral Product Manufacturing nec 10.71%

This class includes employers engaged in manufacturing agricultural or hydrated lime, abrasives, asbestos products, or non-metallic mineral products not elsewhere classified. This class also includes the manufacture of synthetic abrasives.

Exclusions and References:

Employers mainly engaged in

- (a) mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 141900 Construction Material Mining nec;*
- (b) manufacturing refractory products of non-metallic minerals are included in Class 262200 Ceramic Product Mfg;*
- (c) manufacturing processed lightweight aggregates or other expanded non-metallic minerals are included in Class 263220 Plaster Product Mfg;*
- (d) coating machine tools with boron nitride are included in Class 276400 Metal Coating and Finishing;*
- (e) manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class 285900 Other Electrical Equipment Mfg nec; and*
- (f) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.*

Primary Activities:

Abrasives mfg

Acoustic tiles, panels or boards, mfg (glass or mineral wool)

Boards, asbestos cement, mfg

Bricks, silica lime, mfg (except refractory)

Building boards, imitation brick or stone, mfg

Carbon products mfg (except brushes, electrodes or bearings)

Chalk products mfg nec

Diamond powder mfg

Felspar, ground, mfg

Flooring materials, magnesite, mfg

Foundry cores, sand, mfg

Fullers earth, ground, mfg

Graphite products mfg nec

Headstones mfg, installation

Lime, quick, hydrated or agricultural, mfg

Mica products mfg
 Mineral earths, ground, mfg
 Monuments making
 Mortar, dry mix, mfg
 Resin coated sand mfg
 Silicon carbide abrasives mfg
 Slag crushing
 Stone cutting, dressing, polishing or shaping
 Stone products mfg
 Synthetic gemstones mfg
 Talc, ground, mfg

Subdivision 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
271		Iron and Steel Manufacturing	
	271100	Basic Iron and Steel Manufacturing	6.17%
		This class includes employers engaged in manufacturing iron or steel, ferro-alloys, electro-metallurgical products; in hot or cold rolling of steel into primary shapes; and in galvanising, prepainting or tinning sheet or strip steel manufactured by the same employer.	

Exclusions and References:

Employers mainly engaged in

- (a) iron ore pelletising or agglomerating in association with iron ore mining are included in Class 131100 Iron Ore Mining;*
- (b) producing coke for non-ferrous metallurgy or fuel use are included in Class 252000 Petroleum and Coal Product Mfg nec;*
- (c) iron and steel casting and forging are included in Class 271200 Iron and Steel Casting and Forging;*
- (d) manufacturing ferrous pipes or tubes (except cast or forged) are included in Class 271300 Steel Pipe and Tube Mfg;*
- (e) drawing steel wire and making steel fenceposts are included in Class 276200 Spring and Wire Product Mfg; and*
- (f) galvanising client supplied materials are included in Class 276400 Metal Coating and Finishing.*

Primary Activities:

Bands, steel, mfg

Bars, iron or steel, mfg

Blanks, steel, mfg

Ferro-alloys mfg (including, manganese, silicon or chrome)

Flat-rolled products, iron or steel, mfg

High carbon tool steel mfg

High speed steel mfg

Pig iron mfg

Powders, iron or steel, mfg

Rail fastenings or other rail accessories mfg

Rails, steel, mfg

Roof decking, steel, mfg

Sections, steel, mfg

Semi-finished products, iron or steel, mfg

Skelp, steel mfg

Spring steel mfg

Stainless steel mfg

Steel alloys mfg

Structural steel shapes mfg (not fabricated)

Tinplate sheet or strip mfg

271200 Iron and Steel Casting and Forging 6.09%

This class includes employers engaged in iron or steel casting (including the manufacture of cast iron or steel pipes or tubes, cast iron or steel pipe or tube fittings, or steam, gas or water fittings of cast iron or steel).

Exclusions and References:

Employers mainly engaged in manufacturing finished or semi-finished products from iron castings by machining or other processing (except pipes, tubes, pipe or tube fittings, or steam, gas or water fittings) are included in the classes covering the manufacture of these articles.

Primary Activities:

Castings, iron, mfg

Castings, steel, mfg

Chain, cast steel, mfg

Chain, forged steel, mfg

Die-castings, steel, mfg

Direct castings, iron, mfg

Direct castings, steel, mfg

Fittings, steam, gas or water, mfg (cast or forged iron or steel)

Forgings, iron or steel, mfg

Horse shoes, mass production

Moulded cast iron pipes or tubes mfg

Pipe fittings (cast or forged iron or steel)

Tubes, spun-cast iron, mfg

Valves or valve parts, steam, gas or water, mfg (cast or forged iron or steel)

271300 Steel Pipe and Tube Manufacturing 6.11%

This class includes employers engaged in manufacturing seamless or welded steel pipes or tubes or ferrous metal pipe or tube fittings (except cast or forged iron or steel).

Primary Activities:

Cold drawn steel pipes or tubes mfg

Conduit tubing, welded steel, mfg

Fittings, steam, gas, or water, mfg (except cast or forged iron or steel)

Galvanised seamless or welded steel pipes or tubes mfg

Pipe fittings mfg (except cast or forged iron or steel)

Stainless steel seamless pipes or tube mfg

Valves or parts, steam, gas or water, mfg (except cast or forged iron or steel)

272

Basic Non-Ferrous Metal Manufacturing

272100 Alumina Production 5.93%

This class includes employers engaged in refining bauxite to form alumina.

Primary Activities:

Alumina mfg

Bauxite refining

Calcined alumina mfg

272200 Aluminium Smelting 4.53%

This class includes employers engaged in smelting alumina to produce aluminium, in the recovery of aluminium from scrap, or in alloying aluminium from primary aluminium smelted at the same employers.

Primary Activities:

Aluminium alloys mfg (from primary aluminium smelted at the same unit)

Aluminium from scrap recovery

Aluminium smelting (from alumina)

Electrolytic aluminium mfg

272300 Copper, Silver, Lead and Zinc Smelting, Refining 6.38%

This class includes employers engaged in primary smelting or refining of copper, silver, lead or zinc, or in the recovery of these metals from waste or scrap. This class also includes by-production of sulphuric acid in conjunction with the smelting of these metals.

Exclusions and References:

Employers mainly engaged in mining but not smelting of ores of copper, silver, lead and zinc are included in either Class 131200 Copper Ore Mining—Underground or Class 131300 Copper Ore Mining—Surface or Class 131710 Silver-Lead-Zinc Ore Mining—Underground or Class 131720 Silver-Lead-Zinc Ore Mining—Surface as appropriate.

Primary Activities:

Blister copper mfg

Copper smelting, refining

Copper, silver, lead or zinc from scrap or waste materials recovering

Electrolytic copper mfg

Electrolytic zinc mfg

Lead smelting or refining

Silver smelting, refining

Silver-lead bullion mfg

Spelter mfg

Wire bars, copper, mfg

Zinc smelting or refining

272900 Basic Non-Ferrous Metal Manufacturing nec 6.25%

This class includes employers engaged in primary smelting, secondary smelting and refining of non-ferrous metals not elsewhere classified, or in the recovery of such metals from drosses, ashes, scrap or other waste materials. This class also includes employers engaged in manufacturing metal powders or flakes, of molybdenum, tantalum or tungsten (except from scrap).

Exclusions and References:

Employers mainly engaged in

- (a) production of unrefined gold bullion as part of an integrated mining employer are included in Class 131410 Gold Ore Mining—Underground or Class 131420 Gold Ore Mining—Surface;*
- (b) manufacturing of metallic compounds not elsewhere classified not in association with smelting are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and*
- (c) manufacturing welding and foundry fluxes are in Class 254900 Other Chemical Product Manufacturing nec.*

Primary Activities:

Antimony, refined, mfg
Bismuth smelting or refining
Bronze mfg
Can de-tinning
Gold refining
Molybdenum metal powders or flakes mfg
Nickel oxide production in association with nickel smelting
Nickel smelting or refining
Non-ferrous alloys mfg nec
Non-ferrous metals nec from waste materials recovering
Non-ferrous metals nec refining
Rare earth metals smelting
Silicon smelting
Solder mfg
Tantalum metal powders mfg
Tin smelting
Titanium smelting
Welding rods mfg

273

Non-Ferrous Basic Metal Product Manufacturing

273100

Aluminium Rolling, Drawing, Extruding

5.96%

This class includes employers engaged in rolling, drawing or extruding aluminium into primary shapes, or in manufacturing aluminium powders or flakes.

Exclusions and References:

Employers mainly engaged in

(a) casting aluminium shapes not elsewhere classified are included in Class 273300 Non-ferrous Metal Casting; and

(b) manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

Aluminium foil, household, mfg

Aluminium rolling, drawing or extruding

Bars, aluminium, mfg

Foil, aluminium, mfg

Paper backed aluminium foil mfg

Pipes, aluminium, mfg

Plastic coated aluminium foil mfg

Plate, aluminium, mfg

Powders or flakes, aluminium, mfg

Rods, aluminium, mfg

Sections, aluminium, rolling, drawing or extruding

Sheet, aluminium, mfg

Strip, aluminium, mfg

Tubes, aluminium, mfg

Wire, aluminium, mfg

273200 Non-Ferrous Metal Rolling, Drawing, Extruding nec 6.26%

This class includes employers engaged in rolling, drawing or extruding non-ferrous metals (except aluminium) into primary shapes, or in manufacturing non-ferrous metal powders or flakes not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 272900 Basic Non-Ferrous Metal Mfg nec;*
- (b) rolling, drawing or extruding aluminium into primary shapes or in manufacturing aluminium powders or flakes are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and*
- (c) manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.*

Primary Activities:

Bars, non-ferrous metal, mfg (except aluminium)

Foil, non-ferrous metal, mfg (except aluminium)

Non-ferrous metal rolling, drawing or extruding (except aluminium)

Non-ferrous metal rolling, drawing or extruding (except aluminium)

Pipes, non-ferrous metal, mfg (except aluminium)—including non-ferrous metal pipe lining

Plate, non-ferrous metal, mfg (except aluminium)

Powders or flakes, non-ferrous metal, mfg (except aluminium)

Rods, non-ferrous metal, mfg (except aluminium)

Sections, non-ferrous metal, rolling, drawing or extruding (except aluminium)

Sheet, non-ferrous metal, mfg (except aluminium)

Strip, non-ferrous metal, mfg (except insulated or from aluminium)

Tubes, non-ferrous metal, mfg (except aluminium)

Wire, non-ferrous metal, mfg (except stranded, braided or insulated or from aluminium)

273300

Non-Ferrous Metal Casting

5.92%

This class includes employers engaged in casting or forging non-ferrous metals or alloys.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and

(b) other finished or semi-finished articles from castings or forgings by machining or other processing are included in the classes covering the manufacture of these articles.

Primary Activities:

Castings, non-ferrous metal, mfg nec

Die castings, non-ferrous metal, mfg nec

Forgings, non-ferrous metal, mfg nec

274

Structural Metal Product Manufacturing

274100

Structural Steel Fabricating

8.02%

This class includes employers engaged in fabricating structural steel components for incorporation in buildings or other structures.

Exclusions and References:

Employers mainly engaged in

(a) manufacture of complete steel framed and clad structures such as prefabricated sheds and garages are included in Class 291100 Prefabricated Metal Building Mfg;

(b) erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;

(c) construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and

(d) erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.

Primary Activities:

Fabricated structural steel mfg (ready made parts for structures)

Girders, prefabricated steel, mfg

Joists, prefabricated steel, mfg
Prefabricated structural steel parts mfg
Rafters, prefabricated steel, mfg
Reinforcing mesh, welded steel, mfg
Reinforcing steel rods, processed, mfg (from wire bar or merchant bar)
Roof trusses, prefabricated steel, mfg
Scaffolding, prefabricated steel, mfg
Steel plate, perforated, mfg
Structural steel fabricating

274200 Architectural Aluminium Product Manufacturing 7.05%

This class includes employers engaged in manufacturing architectural aluminium products such as doors, railings, gates, ornamental partitions or window frames, or aluminium framed windows, doors or shower screens (complete with glass).

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing sheet metal products for building purposes such as down pipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;*
- (b) manufacturing aluminium blinds or awnings are included in Class 276900 Fabricated Metal Products Mfg nec; and*
- (c) installing windows or window frames are included in Class 424520 Glazing Services.*

Primary Activities:

Aluminium framed doors, glazed, mfg
Architectural aluminium products mfg
Ceiling sections, fabricated aluminium, mfg
Curtain walls, aluminium, mfg
Doors or door frames, aluminium, mfg
Fascia, aluminium, mfg
Fly screen doors, aluminium, mfg
Garage doors, aluminium, mfg

Gates, aluminium, mfg
Ornamental architectural aluminium work mfg
Partitions, prefabricated aluminium, mfg
Railings, aluminium, mfg
Roller shutters, aluminium, mfg
Shop fronts, aluminium, installation
Shop fronts, aluminium, mfg
Shower screens, aluminium framed, mfg
Shutters, aluminium, mfg
Skylights, aluminium, mfg
Window frames or sashes, aluminium, mfg
Window screens, aluminium, mfg
Windows, aluminium framed, mfg (complete with glass)

274900 Structural Metal Product Manufacturing nec 7.83%

This class includes employers engaged in manufacturing architectural steel, wrought iron or other metal (except aluminium) products such as window frames, doors, stairs or staircases, railings, gates, balustrades or ornamental partitions.

Exclusions and References:

Employers mainly engaged in

- (a) fabricating structural steel are included in Class 274100 Structural Steel Fabricating;*
- (b) manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;*
- (c) manufacturing metal blinds or awnings are included in Class 276900 Fabricated Metal Product Mfg nec; and*
- (d) installing windows or window frames are included in Class 424520 Glazing Services or Class 424510 Aluminium Door and Window Installation.*

Primary Activities:

Architectural metal products mfg (except aluminium)
Balconies, metal, mfg (except aluminium)
Balustrades, metal, mfg (except aluminium)

Curtain walls, metal, mfg (except aluminium)
Doors, fire resistant, mfg or installation
Doors or door frames, metal, mfg (except aluminium)
Fascia, metal, mfg (except aluminium)
Fire escapes, prefabricated metal, mfg (except aluminium)
Fly screen doors, metal, mfg (except aluminium)
Garage doors, metal, mfg (except aluminium)
Gates, metal, mfg (except aluminium or wire)
Ornamental architectural metalwork mfg (except aluminium)
Partitions, prefabricated metal, mfg (except aluminium)
Railings, metal, mfg (except aluminium)
Roller shutters, metal, mfg (except aluminium)
Shop fronts, metal, installation (except aluminium)
Shop fronts, metal, mfg (except aluminium)
Shutters, metal, mfg (except aluminium)
Skylights, metal, mfg (except aluminium)
Stairs or staircases, prefabricated metal, mfg (except aluminium)
Window frames or sashes, metal, mfg (except aluminium)
Window screens, metal, mfg (except aluminium)

275

Sheet Metal Product Manufacturing

275100

Metal Container Manufacturing

7.32%

This class includes employers engaged in manufacturing metal cans, canisters, drums, collapsible tubes or metal containers not elsewhere classified. This class also includes employers engaged in reconditioning metal drums.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing vats or storage tanks of sheet metal are included in Class 275900 Sheet Metal Product Mfg nec; and

(b) manufacturing boilers and plate work are in Class 276900 Fabricated Metal Product Mfg nec.

Primary Activities:

Aerosol containers mfg
Barrels, metal, mfg
Box, metal, mfg
Canisters, metal, mfg
Cans, metal, mfg
Casks, metal, mfg
Collapsible tubes, metal, mfg
Containers, metal, mfg
Drum reconditioning
Drums, metal, mfg
Gas cylinders mfg
Kegs, metal, mfg
Metal vats mfg nec
Packers cans, metal, mfg
Trunk, metal, mfg

275900 Sheet Metal Product Manufacturing nec 6.31%

This class includes employers engaged in fabricating sheet metal products not elsewhere classified such as pressed or spun metal hollow ware, air ducts, guttering or bottle closures.

Exclusions and References:

Employers mainly engaged in

(a) minting and pressing of coins, medals and badges are in Class 294100 Jewellery and Silverware Mfg; and

(b) installing air conditioning duct work are included in Class 423300 Air Conditioning and Heating Services.

Primary Activities:

Bottle closures, metal, mfg
Buckets, metal, mfg
Chutes, sheet metal, mfg
Conduit tubing, sheet metal, mfg
Coppersmithing (except boiler making)

Cornices, sheet metal, mfg
Crown seals, metal, mfg
Downpipe, sheet metal, mfg
Duct work, air conditioning, mfg
Ducts, sheet metal, mfg
Eyelets, metal, mfg
Funnels, sheet metal, mfg
Garbage cans, metal, mfg
Guttering, sheet metal, mfg
Hollow ware, pressed or spun metal, mfg
Hoppers, sheet metal, mfg
Machine guards, sheet metal, mfg
Metal stampings mfg nec
Milk or cream cans, metal, mfg (except packers cans)
Motor vehicle number plates mfg
Sanitary ware, iron or steel, mfg
Sheet metal products mfg nec
Stainless steel pressed hollow ware mfg
Stove pipes, sheet metal, mfg
Tags, sheet metal, mfg
Tanks, sheet metal, mfg
Tiles, sheet metal, mfg
Tool boxes, sheet metal, mfg
Vacuum flask covers, metal, mfg
Vats, galvanised sheet metal, mfg
Ventilators, sheet metal, mfg

276

Fabricated Metal Product Manufacturing

276100

Hand Tool and General Hardware Manufacturing

6.25%

This class includes employers engaged in manufacturing cutlery, industrial knives or hand tools (except of wood, pneumatic or power operated) not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing wooden hand tools or tool handles are included in Class 232920 Other Wood Product Mfg nec;*
- (b) manufacturing electrical welding or soldering equipment are included in Class 285900 Other Electrical Equipment Mfg nec;*
- (c) manufacturing lawn mowers are included in Class 286100 Agricultural Machinery Mfg;*
- (d) manufacturing jack hammers or pneumatic drills (for construction work) are included in Class 286200 Mining and Construction Machinery Mfg;*
- (e) manufacturing pneumatic or power operated woodworking or metalworking hand tools (including pneumatic or power operated hand tools not elsewhere classified), twist drills, dies and machine tool accessories are included in Class 286410 Machine Tool and Part Mfg; and*
- (f) manufacturing staplers or other office tools are included in Class 294900 Manufacturing nec.*

Primary Activities:

Bevels mfg

Blow torches mfg

Bottle or can openers mfg (except power operated)

Cutlery mfg (except of solid silver or gold)

Drilling bits mfg (except twist drills)

Drills mfg (hand tool; except pneumatic or power operated or twist drills)

Engravers' hand tools mfg (except pneumatic or power operated)

Garden tools mfg (except power operated)

Grease guns mfg (except pneumatic or power operated)

Grinding tools, hand held, mfg (except pneumatic or power operated)

Hand tools mfg (except of wood, pneumatic or power operated) nec

Jewellers' hand tools mfg (except pneumatic or power operated)

Knife blanks mfg
Knives, hand held, mfg (except power operated)
Machine knives or blades mfg
Metalworking hand tools mfg (except pneumatic or power operated)
Mincers, household, mfg (except power operated)
Razors or razor blades mfg (except power operated)
Scissors mfg (except electric)
Screwdrivers mfg (incl bits or blades; except pneumatic or power operated)
Soldering irons mfg (except power operated)
Stonecutters' hand tools mfg (except pneumatic or power operated)
Vices, bench, mfg
Woodworking hand tools mfg (except of wood, pneumatic or power operated)

276200 Spring and Wire Product Manufacturing 6.67%

This class includes employers engaged in manufacturing wire or wire products, cable, wire netting, nails or rolled steel fenceposts.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing coiled steel rod for drawing into wire are included in Class 271100 Basic Iron and Steel Mfg;

(b) manufacturing wire mattress supports (except upholstered) of woven wire, link mesh, or wire spring are included in Class 276900 Fabricated Metal Product Mfg nec; and

(c) manufacturing electric or telephone cable or wire are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

Barbed wire mfg
Braided ferrous wire, cable or strip, mfg
Chain mfg (except forged, cast or sprocket chain)
Fence droppers, wire, mfg
Fence posts or droppers, rolled steel, mfg

Gates, wire, mfg
Guards, wire, mfg
Hooks, wire, mfg
Household articles, wire, mfg
Nails mfg
Pins mfg (except metallic dowel pins)
Round wire mfg
Safety pins mfg
Screening, wire, mfg
Shopping trolleys mfg
Skewers, metal, mfg
Slings, wire, mfg
Spikes, wire, mfg
Springs mfg
Steel wool mfg
Stranded ferrous wire, cable or strip, mfg
Welded link chain mfg
Wire mesh mfg (except reinforcing mesh)
Wire netting mfg
Wire products mfg nec
Woven wire products mfg (except mattress supports)

276300 Nut, Bolt, Screw and Rivet Manufacturing 6.38%

This class includes employers engaged in manufacturing metal nuts, bolts, screws, rivets or similar fasteners or metal washers.

Primary Activities:

Dowel pins, metal, mfg
Expansion bolts, metal, mfg
Machine screws, metal, mfg
Masonry anchors, metal, mfg
Nuts or bolts, metal, mfg
Rivets, metal, mfg

Screws, metal, mfg

Set screws, metal, mfg

Turnbuckles, metal, mfg

Washers, metal, mfg

276400 Metal Coating and Finishing 6.66%

This class includes employers engaged in engraving, polishing, heat treating, plating, galvanising, anodising, colouring, plastic dipping, ceramic or other coating or finishing of client supplied metals or metal products. This class also includes employers engaged in metal coating of non-metal products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) abrasive blasting of buildings are included in 425930 Building Exterior, Cleaning and Maintenance;

(b) abrasive blasting of structural items on building or construction sites are included in Class 424400 Painting and Decorating Services; and

(c) abrasive blasting of ships are included in Class 282100 Shipbuilding.

Primary Activities:

Abrasive blasting of items prior to coating and/or painting (in a factory or workshop situation)

Anodising

Boron nitride coating of machine tool parts

Brass finishing or plating

Cadmium plating

Chromium plating

Copper plating

Enamelling of metal

Galvanising of client supplied materials

Gold plating

Heat treating metals or metal products

Metal coating of manufactured products nec

Metal polishing or finishing

Nickel plating

Painting of manufactured metal products

Plastic coating of metal

Powder coating of metal products

Silver plating

Vitreous enamelling

276500 Non-Ferrous Pipe Fitting Manufacturing 6.77%

This class includes employers engaged in manufacturing non-ferrous metal steam, gas or water fittings, valves or valve parts.

Exclusions and References:

Employers mainly engaged in manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Group 271 Iron and Steel Mfg.

Primary Activities:

Fittings, steam, gas or water, mfg (non-ferrous metal)

Pipe fittings mfg (non-ferrous metal)

Tube fittings mfg (non-ferrous metal)

Valves or valve parts, steam, gas or water, mfg (non-ferrous metal)

276900 Fabricated Metal Product Manufacturing nec 7.97%

This class includes employers engaged in manufacturing safes, firearms, gas or water meters, hinges, locks, door handles or other fabricated metal products or hardware not elsewhere classified. This class also includes employers engaged in manufacturing woven wire, link mesh or wire spring mattress supports (except upholstered).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing propellant and percussion caps for ammunition are in Class 254100 Explosive Mfg; and

(b) manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Group 271 Iron and Steel Mfg.

Primary Activities:

Ammunition mfg

Awnings, metal, mfg
Barbecues, solid fuel portable, mfg
Bathroom or toilet fittings, metal, mfg
Baths, cast iron, mfg
Blinds, metal
Boiler making and installation
Cabinets, radio, radiogram or television, mfg (metal framed)
Chimney stacks, prefabricated metal, mfg
Clothes hoists mfg
Couplings, metal, mfg
Display models, metal, mfg
Door handles, metal, mfg
Fabricated metal products mfg nec
Fire sprinklers mfg
Firearms mfg
Flash light cases, metal, mfg
Freight containers, metal, mfg (except stock crates)
Furniture fittings, metal, mfg
Handbag frames, metal, mfg
Keys mfg
Lamps or lamp parts mfg (except electric)
Laser cutting of client supplied metals
Laundry trolleys or basket carriers, metal, mfg
Livestock yarding equipment, metal, mfg
Locks mfg
Masts, aluminium, mfg
Mattress supports, woven wire, link mesh or wire spring, mfg (except upholstered)
Meters, gas or water, mfg
Ordnance mfg
Pipe coils mfg

Platework nec
 Pressure cookers mfg
 Safe deposit boxes or chests mfg
 Safes or vaults mfg or installation
 Silos, prefabricated metal, mfg
 Soda syphons, metal, mfg
 Sprocket chain mfg
 Steam generating boilers mfg
 Steam superheaters mfg
 Stills, copper, mfg
 Storage tanks, metal plate, mfg
 Tackle blocks, metal, mfg
 Television antennae mfg
 Tubing, flexible metal, mfg
 Turnstiles, metal, mfg
 Venetian blinds, metal
 Welding nec
 Window or door fittings, metal, mfg

Subdivision 28 Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
281		Motor Vehicle and Part Manufacturing	
	281100	Motor Vehicle Manufacturing	4.13%
		This class includes employers engaged in manufacturing motor vehicles, motor vehicle engines or parts.	

Exclusions and References:

Employers mainly engaged in

- (a) conversion of vehicle bodies using an existing engine and chassis are included in Class 281200 Motor Vehicle Body Mfg;*
- (b) manufacturing motor vehicle parts not in association with the manufacture of complete vehicles or engines are included in Class 281900 Automotive Component Mfg nec;*
- (c) manufacturing motor cycles, dune buggies or 'unusual terrain vehicles' not elsewhere classified are included in Class 282900 Transport Equipment Mfg nec;*
- (d) manufacturing off-highway trucks are included in Class 286200 Mining and Construction Machinery Mfg; and*
- (e) minor assembly of otherwise fully imported vehicles are included in Class 531100 Car Retailing and Class 531200 Motor Cycle Dealing.*

Primary Activities:

Motor cars mfg

Motor vehicle engine mfg

Motor vehicle parts mfg (in association with complete motor vehicles)

281200

Motor Vehicle Body Manufacturing

7.15%

This class includes employers engaged in manufacturing vehicle bodies, caravans, trailers and vehicle modifications involving permanent changes to bodywork using an existing engine and chassis.

Exclusions and References:

Employers mainly engaged in panel beating or smash repairing are included in Class 532300 Smash Repairing.

Primary Activities:

Ambulance conversion

Boat trailer mfg

Bus body assembly on supplied motor and chassis

Caravan mfg

Firetruck conversion

Horse float mfg

Motor vehicle conversion

Stock crate mfg

Trailer mfg

Truck body mfg

Truck bodywork involving permanent alterations (excluding smash repairs)

Truck tipper tray mfg

281300 Automotive Electrical and Instrument Manufacturing 4.30%

This class includes employers engaged in manufacturing automotive electrical components and automotive air conditioners and instruments.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing batteries are included in Class 285300 Battery Mfg; and

(b) reconditioning of alternators and starter motors other than on a factory exchange basis are primary to Class 532200 Automotive Electrical Services.

Primary Activities:

Air conditioners, automotive, mfg

Alternators mfg

Automotive electrical components mfg (except batteries)

Automotive electrical components, factory reconditioning

Car horns, electric, mfg

Heaters and demisters, automotive, mfg

Ignition coils mfg

Light fittings, automotive, mfg

Spark plugs mfg

Starter motors mfg

Windscreen wipers mfg

281900 Automotive Component Manufacturing nec 3.98%

This class includes employers engaged in manufacturing automotive components not elsewhere classified. This class also includes factory engine reconditioning on a changeover basis.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing complete parts or components for parts completely out of plastic are in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg or Class 256600 Plastic Injection Moulded Product Mfg;*
- (b) manufacturing automotive components in association with the manufacture of complete vehicles or engines are included in Class 281100 Motor Vehicle Mfg;*
- (c) manufacturing seats are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and*
- (d) automotive engine reconditioning on a personal service basis are included in Class 532900 Automotive Repair and Services nec.*

Primary Activities:

Automotive parts mfg nec
Car accessories mfg
Child car restraints mfg
Clutch assembly mfg
Factory reconditioning of changeover motors
Gearboxes mfg
Marine conversion of automotive engines
Mufflers mfg
Radiators mfg
Roof racks mfg
Seat-belts mfg
Shock absorbers mfg
Suspension components mfg
Transmissions mfg
Wheel mfg

282

Other Transport Equipment Manufacturing

282100

Shipbuilding

5.55%

This class includes employers engaged in manufacturing or repairing vessels of 50 tonnes and over displacement, manufacture of submarines or major components for ships and submarines not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) building or repairing boats of under 50 tonnes displacement are in Class 282210 Boatbuilding; and*
- (b) manufacturing marine inboard diesel engines of less than 37kW brake power are included in Class 286900 Industrial Machinery and Equipment Manufacturing nec.*

Primary Activities:

Abrasive blasting of ships

Drydock operation

Hull cleaning

Marine inboard diesel engines of 37kW brakepower and over mfg

Ship building

Ship repairing

Ship wrecking

Submarine components mfg nec

Submarine constructing

282210 Boatbuilding 5.83%

This class includes employers engaged in manufacturing vessels of under 50 tonnes displacement.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing inflatable boats are included in Class 255900 Other Rubber Product Mfg nec;*
- (b) manufacturing boat components from fibreglass are included in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg;*
- (c) manufacturing canoes, surfboards and sailboards are in Class 294200 Toy and Sporting Good Mfg;*
- (d) repairing boats are included in Class 282220 Boat Repairing;*
- (e) repairing boat engines are included in Class 532900 Automotive Repair and Services nec; and*
- (f) manufacturing aluminium masts are included in Class 276900 Fabricated Metal Product Mfg nec.*

Primary Activities:

Boatbuilding

Dinghy mfg

Sailboat mfg

Yacht constructing

282220 Boat Repairing 3.65%

This class includes employers engaged in refitting and repairing boats of under 50 tonnes displacement.

Exclusions and References:

Employers mainly engaged in

(a) building boats of under 50 tonnes displacement are included in Class 282210 Boatbuilding; and

(b) repairing boat engines are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:

Boat (less than 50 tonnes displacement) body repair and painting

Boat refitting

Boat maintenance

Dinghy repairing

Marine upholstery service

Sailboat repairing

Yacht repairing

282300 Railway Equipment Manufacturing 3.07%

This class includes employers engaged in manufacturing or repairing railway or tramway locomotives and rolling stock.

Primary Activities:

Locomotives mfg

Railway rolling stock mfg

Repair of locomotives and rolling stock

Tram mfg

282400 Aircraft Manufacturing 2.45%

This class includes employers engaged in manufacturing or repairing aircraft, aircraft engines and frames.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing hovercraft are in Class 282900 Transport Equipment Mfg nec;

(b) manufacturing hang gliders are included in Class 294200 Toy and Sporting Good Mfg; and

(c) manufacturing and/or repair of avionics equipment are included in Class 284900 Other Electronic Equipment Mfg nec.

Primary Activities:

Aircraft engine building or repairing

Airframe building and repair

Glider mfg or repairing (except hang glider)

Guided missile mfg

Helicopter mfg or repairing

282900 Transport Equipment Manufacturing nec 3.72%

This class includes employers engaged in manufacturing bicycles, motor cycles, 'unusual terrain vehicles' such as dune buggies or transport equipment not elsewhere classified.

Employers mainly engaged in

(a) manufacturing wheeled toys or sporting goods not elsewhere classified such as skateboards or tricycles are in Class 294200 Toy and Sporting Good Mfg; and

(b) repair of motor cycles are included in Class 531200 Motor Cycle Dealing.

Primary Activities:

Baby carriages mfg

Bicycles mfg

Golf buggies mfg

Horse drawn vehicles mfg

Hovercraft mfg

Motor cycles mfg

Trotting gigs mfg

	Wheelbarrows mfg	
	Wheelchairs mfg	
283	Photographic and Scientific Equipment Manufacturing	
283100	Photographic and Optical Good Manufacturing	2.47%
	<p>This class includes employers engaged in manufacturing photographic equipment or supplies (including sensitised photographic paper or chemicals) or optical instruments or equipment, or in grinding optical lenses. Also included are employers engaged in manufacturing ophthalmic articles (including contact lenses, sunglasses, or spectacle or sunglass frames).</p> <p><i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing protective eyewear not elsewhere classified are included in Class 224900 Other Clothing Mfg nec;</i></p> <p>(b) <i>manufacturing optical glass or blanks for lenses are included in Class 261000 Glass and Glass Product Mfg;</i></p> <p>(c) <i>testing sight, diagnosing sight defects or dispensing spectacles or contact lenses are included in Class 863200 Optometry and Optical Dispensing; and</i></p> <p>(d) <i>processing photographic film are included in Class 952200 Photographic Film Processing.</i></p>	
	Primary Activities:	
	Contact lenses mfg	
	Ophthalmic articles mfg	
	Ophthalmic instruments mfg	
	Optical instruments or equipment mfg	
	Optical lens grinding	
	Photographic chemicals mfg	
	Photographic equipment mfg	
	Photographic film or plates mfg	
	Photographic paper, sensitised, mfg	
	Spectacle frames mfg	
	Spectacle lens grinding	
	Sunglasses mfg	

283200 Medical and Surgical Equipment Manufacturing 2.71%

This class includes employers engaged in manufacturing medical, surgical or dental equipment, including dentures.

Primary Activities:

- Artificial eyes mfg
- Artificial joints mfg
- Artificial limbs mfg
- Dental amalgams mfg
- Dental instruments or equipment mfg
- Dental prosthetic mfg
- Dentists' chairs fitted with mechanical device mfg
- Dentures fabrication
- Diagnostic apparatus mfg
- First aid equipment mfg
- Hypodermic needles or syringes mfg
- Medical equipment mfg
- Oxygen tent mfg
- Respirators mfg
- Surgical equipment mfg
- Thermometers, medical, mfg
- Veterinary instruments mfg

283900 Professional and Scientific Equipment Manufacturing nec 2.27%

This class includes employers engaged in manufacturing measuring, draughting, meteorological, surveying or other professional or scientific instruments or equipment not elsewhere classified, or watches, clocks or other timing instruments.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing optical instruments or equipment are included in Class 283100 Photographic and Optical Good Mfg; and

(b) manufacturing insulated optical fibre cable are included in Class 285200 Electric Cable and Wire Mfg.

Primary Activities:

Clocks mfg
Control equipment, electrical, mfg
Electricity meters mfg
Measuring instruments mfg
Meteorological instruments mfg nec
Nautical instruments mfg
Navigational equipment mfg
Optical fibre cable, uninsulated, mfg
Radar equipment mfg
Radio remote control equipment mfg
Scientific instruments or equipment mfg nec
Surveying instruments mfg
Watches mfg

284

Electronic Equipment Manufacturing

284100 Computer and Business Machine Manufacturing 2.41%

This class includes employers engaged in manufacturing computers or business machines.

*Exclusions and References:
Employers mainly engaged in maintaining or repairing computers are included in Class 783300 Computer Maintenance Services.*

Primary Activities:

Business machines mfg
Calculators mfg
Cash registers mfg
Computers mfg
Line printers mfg (computer peripherals)
Office machines mfg
Photocopying machines mfg
Typewriters or typewriter attachments mfg
Visual display mfg (computer peripherals)

	Weighing machines/scales mfg, commercial and/or domestic	
284200	Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	2.29%
	This class includes employers engaged in manufacturing telecommunications, broadcasting or transceiving equipment.	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in installing or repairing radio or television broadcasting equipment, or telephone, telegraph or telex equipment are included in Class 412200 Non-Building Construction nec.</i>	
	Primary Activities:	
	Modem equipment mfg	
	Radio broadcast studio equipment mfg	
	Radio transceivers mfg	
	Radio transmitters mfg	
	Telecommunications equipment mfg	
	Telephone equipment mfg	
	Telephone switching equipment mfg	
	Television studio equipment mfg	
284900	Other Electronic Equipment Manufacturing nec	2.27%
	This class includes employers engaged in manufacturing radio receiving sets (except radio transceivers or radio telegraphic or telephonic receivers), television receiving sets, sound reproducing and/or recording equipment, headphones, hearing aids or electronic equipment or components not elsewhere classified.	

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing television antennae or parts are included in Class 276900 Fabricated Metal Product Mfg nec;*
- (b) manufacturing radio transceivers, radio telegraphic or telephonic receivers, radio or television broadcasting equipment (including studio apparatus not elsewhere classified), closed circuit television equipment or parts for radio, television or audio equipment are included in Class 284200 Telecommunication, Broadcasting and Transceiving Equipment Mfg;*
- (c) repairing record players, tape recorders, or radio or TV receivers are included in Class 526120 Household Equipment Repair Services (Electronic); and*
- (d) installing or repairing car radios or cassette players are included in Class 462300 Motor Vehicle New Part Dealing.*

Primary Activities:

Alarm systems, electric or electronic, mfg

Amplifiers, audio-frequency, mfg

Avionic equipment mfg, and/or repair

Computer disk mfg (except pre-recorded)

Earphones mfg

Electronic gaming machines mfg, and/or repair

Headphones mfg

Hearing aids mfg

Integrated circuits mfg, and/or repair

Intercom equipment mfg

Loudspeakers mfg

Magnetic tapes mfg (except pre-recorded)

Microphones mfg

Parking meter mfg, and/or repair

Poker machines mfg, and/or repair

Printed circuit boards mfg

Radio receiving sets mfg

Record players mfg

Refrigeration or air conditioning compressors (incl parts)
mfg

Semi-conductors mfg

Sound recording equipment mfg

Sound reproducing equipment mfg

Tape recorders mfg

Television receiving sets mfg

Transistors mfg

285

Electrical Equipment and Appliance Manufacturing

285100

Household Appliance Manufacturing

4.31%

This class includes employers engaged in manufacturing refrigerators (including commercial refrigeration equipment), industrial, commercial or household water heating systems, bath heaters, sink heaters, urns, household appliances or room air conditioners.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing commercial or industrial food processing machinery are included in Class 286300 Food Processing Machinery Mfg;*
- (b) manufacturing commercial or industrial space heating or air conditioning equipment are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg;*
- (c) undertaking plumbing work arising from the installation of hot water systems or appliances are included in Class 423100 Plumbing Services;*
- (d) undertaking electrical work arising from the installation of hot water systems or appliances are included in Class 423200 Electrical Services;*
- (e) installing household, industrial or commercial heating, refrigeration or air conditioning equipment are included in Class 423300 Air Conditioning and Heating Services; and*
- (f) installing domestic electric appliances not requiring electrical work, or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical).*

Primary Activities:

Blankets, electric, mfg
Clothes driers, household, mfg
Coolroom refrigeration plant mfg or installation
Dish washing machines, household, mfg
Fans, household electric, mfg
Freezers mfg
Gas heating appliances, household, mfg
Gas stoves, household, mfg
Heaters, household, mfg
Household appliances mfg
Kerosene heaters mfg
Kettles or jugs, electric, mfg
Oil heaters, household, mfg
Ovens, household, mfg
Refrigeration equipment, commercial or industrial, mfg
Refrigerators mfg
Room air conditioners mfg
Sewing machines, household, mfg
Solar water heating systems mfg
Space heaters, household, mfg
Stoves, household, mfg
Urns, hot water, mfg
Vacuum cleaners, household, mfg
Vending machines, refrigerated, mfg
Washing machines, household, mfg
Water coolers mfg
Water heaters, industrial, commercial or household, mfg
nec
Water treatment equipment, household, mfg

285200

Electric Cable and Wire Manufacturing

3.69%

This class includes employers engaged in manufacturing electric or telephone cable, wire or strip, including stranded, braided or insulated non-ferrous wire, cable or strip.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing uninsulated optical fibre cable are included in Class 283900 Professional and Scientific Equipment Mfg nec;

(b) laying or installing subterranean or overhead electric or telephone cable or wire are included in Class 412200 Non-Building Construction nec; and

(c) installing telecommunications cabling and wiring in buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.

Primary Activities:

Co-axial cable mfg

Computer peripheral cable mfg

Fuse wire mfg

Non-ferrous cable, wire or strip mfg

Optical fibre cable, insulated, mfg

Telecommunications cable mfg

Wire or cable, electric, mfg

285300 Battery Manufacturing 4.89%

This class includes employers engaged in manufacturing electric wet or dry cell storage batteries.

Primary Activities:

Batteries mfg—recharging

Batteries reconditioning and rebuilding

Dry cell batteries mfg

Electrical batteries mfg, recharging

Wet cell batteries mfg

285400 Electric Light and Sign Manufacturing 5.17%

This class includes employers engaged in manufacturing light bulbs, tubes or fittings or electric signs.

Primary Activities:

Bulbs or tubes, electric light, mfg

Elements, electrical, mfg

Fittings, electric light, mfg nec

Flashlight bulbs mfg

Lamps, infra-red or ultra-violet, mfg

Neon signs mfg

Signs, electric, mfg

Spotlights mfg nec

285900 Other Electrical Equipment Manufacturing nec 3.48%

This class includes employers engaged in manufacturing electric motors, generators, electricity transmission or distribution equipment, switchgear, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified. This class also includes employers engaged in manufacturing powder, paste or crystal soldering or welding flux.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing liquid soldering or welding flux are included in Class 254900 Other Chemical Product Mfg nec;

(b) manufacturing motor vehicle or tractor electrical parts (except batteries) are included in Class 281300 Automotive and Electrical Instrument Mfg;

(c) manufacturing electric wet or dry cell storage batteries are included in Class 285300 Battery Mfg; and

(d) the installation (on-site assembly) of heavy electrical machinery are included in Class 412200 Non-Building Construction nec.

Primary Activities:

Brushes, carbon, mfg

Distribution boxes or boards, electricity, mfg

Dynamos mfg nec

Electric motors mfg nec

Electric motors rewinding

Electrical equipment or machinery mfg nec

Flux, soldering or welding, mfg (powder, paste or crystal)
 Furnaces, electric, mfg (except space heaters)
 Fuses or cutouts mfg
 Generators mfg nec
 Hair driers, electric, mfg (except household)
 Magnets mfg
 Signalling equipment, electrical, mfg nec
 Soldering irons, electrical, mfg
 Traffic signals, electrical, mfg
 Transformers mfg
 Transmission equipment, electricity, mfg
 Welding equipment, electrical, mfg

286

Industrial Machinery and Equipment Manufacturing

286100 Agricultural Machinery Manufacturing 3.82%

This class includes employers engaged in manufacturing and/or repairing agricultural machinery or equipment, or tractors for agricultural purposes (except crawler tractors) or lawn mowers.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing agricultural type trailers are included in Class 281200 Motor Vehicle Body Mfg; and

(b) manufacturing crawler tractors are included in Class 286200 Mining and Construction Machinery Mfg.

Primary Activities:

Agricultural implements mfg and/or repair (except garden tools)

Agricultural machinery or equipment mfg and/or repair

Irrigation equipment mfg and/or repair (except domestic type sprinklers)

Lawn mowers mfg and/or repair

Tractors, agricultural, mfg and/or repair (except crawler tractors)

Windmills mfg and/or repair

286200 Mining and Construction Machinery Manufacturing 4.03%

This class includes employers engaged in manufacturing and/or repairing construction, earthmoving or mining machinery, equipment or attachments, or wheeled tractors for construction or earthmoving purposes, or crawler tractors.

Primary Activities:

- Back hoes mfg and/or repair
- Concrete mixers mfg and/or repair
- Crawler tractors mfg and/or repair
- Crushing machinery mfg and/or repair nec
- Dozers, angle dozers, bulldozers, etc, mfg and/or repair
- Drilling machinery mfg and/or repair nec
- Earthmoving machinery mfg and/or repair
- Front-end loaders mfg and/or repair
- Graders, road, mfg and/or repair
- Jack hammers mfg and/or repair
- Mining machinery mfg and/or repair
- Off-highway trucks mfg and/or repair
- Pneumatic drills mfg and/or repair (for construction work)
- Rollers, road, mfg and/or repair
- Tractors mfg (for construction or earthmoving purposes) and/or repair

286300 Food Processing Machinery Manufacturing 3.94%

This class includes employers engaged in manufacturing and/or repairing commercial or industrial machinery used in the manufacture of food products.

Exclusions and References:

Employers mainly engaged in manufacturing household food processing equipment or appliances or commercial, industrial or household refrigeration equipment are included in Class 285100 Household Appliance Mfg.

Primary Activities:

- Bakery machinery mfg and/or repair
- Bottling machines, food or drink, mfg and/or repair
- Can making or sealing machinery mfg and/or repair (food or drink processing)

Can or bottle washing machinery mfg and/or repair (food processing)

Canning machinery, food or drink, mfg and/or repair

Cooking equipment mfg and/or repair (except household)

Crushing machinery mfg and/or repair (food processing)

Distilling equipment, beverage, mfg and/or repair

Filters mfg and/or repair (food processing machinery)

Flour milling machinery mfg and/or repair

Food packing machinery mfg and/or repair

Food processing machinery mfg

Juice extractors, fruit or vegetable, mfg and/or repair (except household)

Saws, power, mfg and/or repair (food processing)

Slicing machinery, food, mfg and/or repair

Toasters, commercial electric, mfg and/or repair

286410 Machine Tool and Part Manufacturing 3.82%

This class includes employers engaged in manufacturing and/or repairing woodworking or metalworking machinery or equipment, pneumatic or power operated woodworking or metalworking hand tools, or pneumatic or power operated hand tools not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 276100 Hand Tool and General Hardware Mfg; and

(b) manufacturing electrical welding equipment are included in Class 285900 Other Electrical Equipment Mfg nec.

Primary Activities:

Drilling machinery, woodworking or metalworking, mfg and/or repair

Drills, portable electric, mfg and/or repair

Explosive powered tools mfg and/or repair (except for construction work)

Forging machinery mfg and/or repair

Foundry machinery mfg and/or repair (except furnaces)

Hand tools, pneumatic or power operated, mfg and/or repair nec

Lathes, woodworking or metalworking, mfg and/or repair

Machine tool attachments or parts mfg and/or repair nec

Metal moulding machinery mfg and/or repair

Metalworking machinery mfg and/or repair nec

Milling machines, metalworking, mfg and/or repair

Pneumatic tools mfg and/or repair nec

Power saws, woodworking or metalworking, mfg and/or repair

Presses, woodworking or metalworking, mfg and/or repair

Tyre matrixes mfg and/or repair

Welding or cutting equipment, gas, mfg and/or repair

Woodworking machinery mfg and/or repair nec

286420 Metal Dies, Cutting, Sinking, Manufacture and Repair 3.77%

This class includes employers engaged in manufacturing, cutting and sinking dies and die sets.

Primary Activities:

Metal die, cutting, sinking mfg and/or repair (hand or machine tool).

Press dies mfg

286500 Lifting and Material Handling Equipment Manufacturing 3.74%

This class includes employers engaged in manufacturing and/or repairing forklift trucks, cranes, winches, hoists or hoisting equipment, conveyors or conveying systems or materials handling equipment not elsewhere classified. This class also includes employers engaged in manufacturing or installing elevators, escalators or lifts, or in manufacturing tractors used for moving goods in warehouses, railway stations, airports etc, or tractors not elsewhere classified.

Exclusions and References:

Employers mainly engaged in the erection or installation (including on-site fabrication) of structural steel components for overhead cranes, conveyor systems or similar structures are included in Class 422400 Structural Steel Erection Services.

Primary Activities:

Capstans mfg and/or repair (except for lathes)

Conveyors or conveying systems mfg and/or repair

Cranes mfg and/or repair

Derricks mfg and/or repair

Elevator installation and/or repair

Elevators or elevator parts mfg and/or repair

Escalator installation and/or repair

Escalators or escalator parts mfg and/or repair

Forklift trucks mfg and/or repair

Hoists or hoisting equipment mfg and/or repair (except clothes hoists)

Jacking equipment mfg and/or repair

Pneumatic conveyor systems mfg and/or repair

Stacking machinery mfg and/or repair

Tractors mfg and/or repair nec

Winches mfg and/or repair

286600

Pump and Compressor Manufacturing

3.74%

This class includes employers engaged in manufacturing and/or repairing air or gas compressors, pumps or pumping machinery (except refrigeration or air conditioning compressors or parts).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing refrigeration or air conditioning compressors or parts are included in Class 285100 Household Appliance Mfg; and

(b) installing petrol, diesel or automotive LPG bowsers are included in Class 425940 Construction Services nec.

Primary Activities:

Air compressors mfg and/or repair

Gas compressors mfg and/or repair (except refrigeration or air conditioning compressors or parts)

Petrol, diesel, automotive LPG bowsers mfg and/or repair

Pumps mfg and/or repair

286700 Commercial Space Heating and Cooling Equipment Manufacturing 3.97%

This class includes employers engaged in manufacturing commercial or industrial space heating or air conditioning equipment (except room or motor vehicle air conditioners) or parts for such equipment (except duct work).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing duct work for air conditioning or space heating equipment are included in Class 275900 Sheet Metal Product Mfg nec;

(b) manufacturing motor vehicle air conditioners are included in Class 281300 Automotive Electrical and Instrument Mfg;

(c) manufacturing room air conditioners or household space heaters are included in Class 285100 Household Appliance Mfg; and

(d) installing and repairing household, commercial or industrial space heating equipment or air conditioning equipment (including duct work) are included in Class 423300 Air Conditioning and Heating Services.

Primary Activities:

Air conditioning equipment mfg (except room or motor vehicle air conditioners)

Space heating systems, commercial or industrial, mfg

286900 Industrial Machinery and Equipment Manufacturing nec 3.93%

This class includes employers engaged in manufacturing, installation and/or repair of industrial machinery or equipment (including ball or roller bearings) not elsewhere classified. This class also includes employers engaged in manufacturing, marine inboard engines (except inboard diesel engines of 37kW brake power and over), or in manufacturing marine outboard motors.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing electronic computers or electronic office or business machines are included in Class 284100 Computer and Business Machine Mfg;*
- (b) manufacturing household appliances are included in Class 285100 Household Appliance Mfg;*
- (c) installing and repairing household electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and*
- (d) manufacturing marine inboard diesel engines of 37kW brake power and over are included in Class 282100 Shipbuilding.*

Primary Activities:

Amusement machines mfg and/or repair

Bearings mfg and/or repair

Beer dispensing equipment mfg and/or repair

Canning machinery mfg and/or repair nec

Carnival or fairground equipment, mechanical, mfg and/or repair

Cement making machinery mfg and/or repair

Chemical processing machinery mfg and/or repair

Diesel engines mfg and/or repair nec

Distilling equipment, chemical, mfg and/or repair

Dry cleaning machinery mfg and/or repair

Engines, internal combustion, mfg and/or repair nec

Fans, industrial, mfg and/or repair

Filter, internal combustion engine, mfg and/or repair

Fire extinguisher servicing and/or filling

Food waste disposal units mfg and/or repair

Furnaces, industrial, mfg and/or repair (except electric furnaces or space heaters)

Gas burners, industrial, mfg and/or repair

Gas engines mfg and/or repair (except agricultural or motor vehicle)

Generators, gas, mfg and/or repair

Industrial machinery or equipment mfg and/or repair nec

Ironing or pressing machinery, laundry, mfg and/or repair (except household)

Knitting machines mfg and/or repair

Laundry machinery mfg and/or repair (except household)

Marine engines mfg and/or repair (except diesel inboard engines of 37kW brake power and over)

Marine jet units mfg and/or repair

Motors, internal combustion, mfg and/or repair nec

Moulding machines mfg and/or repair nec

Oil burners, industrial, mfg and/or repair

Outboard motors mfg and/or repair

Ovens, industrial, mfg and/or repair (except electric)

Paper making machinery or equipment mfg and/or repair

Presses, mechanical, manual or hydraulic, mfg and/or repair nec

Pressure gauges mfg and/or repair

Printing machinery or equipment mfg and/or repair

Saws, power, mfg and/or repair nec

Sewing machines, industrial, mfg and/or repair

Sporting machinery mfg and/or repair nec

Spraying machinery mfg and/or repair (except agricultural)

Taxi meters mfg and/or repair

Textile working machinery mfg and/or repair

Tyre retreading or repairing machinery mfg and/or repair

Vacuum cleaners, commercial, mfg and/or repair

Vending machines mfg and/or repair (except refrigerated)

Water treatment equipment mfg and/or repair (except household)

Weighing machinery mfg and/or repair

Wire working machinery mfg and/or repair

Subdivision 29 Other Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
291		Prefabricated Building Manufacturing	
	291100	Prefabricated Metal Building Manufacturing	5.78%
		<p>This class includes employers engaged in manufacturing structurally complete prefabricated buildings framed and clad predominantly in metal. This class also includes hire from and incidental erection for a fee by manufacturers of such buildings.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>the manufacture of complete prefabricated buildings not elsewhere classified such as steel framed lockable kit homes are included in Class 291900 Prefabricated Building Mfg nec;</i></p> <p>(b) <i>the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;</i></p> <p>(c) <i>the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and</i></p> <p>(d) <i>the erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.</i></p> <p>Primary Activities:</p> <p>Buildings, prefabricated metal, mfg</p> <p>Carports prefabricated metal, mfg</p> <p>Garages prefabricated metal, mfg</p> <p>Sheds, metal, prefabricated, mfg</p>	
	291900	Prefabricated Building Manufacturing nec	5.78%
		<p>This class includes employers engaged in manufacturing prefabricated buildings not elsewhere classified. This class also includes erection for a fee, and hire of prefabricated buildings made by the same employer.</p>	

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing roof trusses and roof frames without the associated cladding are included in Class 232300 Wooden Structural Component Mfg if made of wood or Class 274100 Structural Steel Fabricating if made of steel;*
- (b) manufacturing caravans are included in Class 281200 Motor Vehicle Body Mfg;*
- (c) manufacturing prefabricated all metal sheds, garages and carports are included in Class 291100 Prefabricated Metal Building Mfg;*
- (d) erection of client supplied prefabricated buildings are in the appropriate Class of Group 411 Building Construction; and*
- (e) hire of prefabricated buildings other than by the manufacturer for periods of under 12 months are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.*

Primary Activities:

- Bus shelters, prefabricated, mfg
- Concrete buildings, prefabricated, mfg nec
- Container huts mfg
- Garages, prefabricated, mfg nec
- Kit homes mfg
- Portable toilet buildings mfg
- Shade houses, prefabricated, mfg
- Shade shelter, prefabricated, mfg nec
- Sheds, prefabricated, mfg nec
- Survival huts, prefabricated, mfg
- Transportable homes mfg

292

Furniture Manufacturing

292100	Wooden Furniture and Upholstered Seat Manufacturing	6.62%
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This class includes employers engaged in manufacturing furniture of wood or predominantly of wood (except custom made built-in furniture or furniture for medical, surgical, etc purposes), complete upholstered seating with wooden or metal frames (including seats convertible into beds). This class includes employers engaged in manufacturing upholstered seats for transport equipment.

Exclusions and References:

Employers mainly engaged in

- (a) upholstering, re-upholstery and french polishing of furniture manufactured elsewhere is included in Class 222120 Furniture Upholstery and Covers Mfg;*
- (b) manufacturing custom made built-in furniture or installing (except on-site fabrication) shop fronts made of wood or joinery not elsewhere classified are included in Class 232300 Wooden Structural Component Mfg;*
- (c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg; and*
- (d) manufacturing furniture of material other than wood or sheet metal are included in Class 292900 Furniture Mfg nec.*

Primary Activities:

- Bedroom suite, wooden, mfg
- Chair mfg (except dentists' chairs fitted with mechanical device)
- Dining room furniture, wooden, mfg
- Kitchen furniture, wooden mfg
- Lounge suite mfg
- Office furniture, wooden, mfg
- Outdoor furniture, wooden, mfg
- Prefabricated furniture, wooden, mfg
- Seats, upholstered, mfg
- Tables, wooden, mfg
- Upholstered furniture mfg
- Wooden Stage scenery, props and furniture mfg

292200

Sheet Metal Furniture Manufacturing

6.52%

This class includes employers engaged in manufacturing furniture, storage structures, shelving, or parts of furniture predominantly of sheet metal.

Exclusions and References:

Employers mainly engaged in manufacturing or installing shop fittings not elsewhere classified are included in Class 292900 Furniture Mfg nec.

Primary Activities:

Desk equipment, sheet metal, mfg

Domestic furniture, sheet metal, mfg

Filing cabinet, sheet metal, mfg

Furniture part, sheet metal, mfg

Office furniture, sheet metal, mfg

Sheet metal furniture mfg nec

292300 Mattress Manufacturing (Except Rubber) 6.63%

This class includes employers engaged in manufacturing mattresses, (except of rubber).

Exclusions and References:

Employers mainly engaged in

(a) manufacturing rubber mattresses, pillows or cushions are included in Class 255900 Other Rubber Product Mfg nec; and

(b) manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 276200 Spring and Wire Product Mfg.

Primary Activities:

Bed base, upholstered, mfg (except rubber)

Inner spring mattress mfg

Mattress protector mfg (except rubber)

Mattress support mfg (except rubber)

Mattress, plastic or sponge, mfg

Mattress, upholstered, mfg

Water mattress mfg

292900 Furniture Manufacturing nec 6.42%

This class includes employers engaged in manufacturing metal (except sheet metal) furniture, or large scale storage for structures, or shelving, or furniture for medical, hospital, dental (except dental chairs) or veterinary purposes, or furniture made of materials not elsewhere classified, or parts of furniture (except sheet metal). This class also includes employers engaged in manufacturing or installing shop fittings not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing custom made built-in furniture are included in Class 232300 Wooden Structural Component Mfg;

(b) manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg; and

(c) manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg.

Primary Activities:

Filing cabinet mfg (except sheet metal)

Furniture mfg nec

Furniture part mfg (except sheet metal)

Office and/or shop fitting mfg or installation nec

Shelf mfg nec (except sheet metal)

Stage scenery, props and furniture mfg (except wooden or sheet metal)

294

Other Manufacturing

294100

Jewellery and Silverware Manufacturing

2.78%

This class includes employers engaged in manufacturing jewellery or silverware using precious or semi-precious metal and stones, and the cutting of such stones. This class also includes employers engaged in manufacturing costume jewellery or minting coins, badges or medals and engraving metal jewellery, plates and trophies etc.

Exclusions and References:

Employers mainly engaged in

(a) the production of cultured pearls are in Class 042000 Aquaculture;

(b) cutting and polishing of headstones and monumental stone are included in Class 264000 Non-Metallic Mineral Product Mfg nec; and

(c) manufacturing silver or gold plated cutlery are included in Class 276100 Hand Tool and General Hardware Mfg.

Primary Activities:

Badges mfg nec

Coins minting

Costume jewellery mfg

Diamond cutting

Gem cutting

Goldsmithing

Lapidary work

Medal mfg

Metal engraving—jewellery, trophies, plates etc

Silverware mfg

294200 Toy and Sporting Good Manufacturing 4.26%

This class includes employers engaged in manufacturing sporting equipment (except vehicles, clothing and footwear) and toys made from all materials except fur or leather.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing wet suits, life jackets, sports clothing or sports footwear are included in the appropriate classes of Subdivision 22 Textile, Clothing, Footwear and Leather Mfg;*
- (b) manufacturing tents or sleeping bags are included in Class 222110 Made-Up Textile Product Mfg;*
- (c) manufacturing toys made of fur or leather are included in Class 226200 Leather and Leather Substitute Product Mfg; and*
- (d) manufacturing dinghies and small boats other than canoes and sailboards are included in Class 282210 Boatbuilding.*

Primary Activities:

Archery equipment mfg
Canoes mfg
Cricket sets mfg
Hang glider mfg
Fishing tackle mfg
Hobby product mfg nec
Lawn bowls equipment mfg
Rucksacks mfg
Sailboards mfg
Skateboards mfg
Sports goods mfg nec
Surfboards mfg
Toys mfg (excluding fur and leather)
Tricycles mfg

294900

Manufacturing nec

4.09%

This class includes employers engaged in manufacturing musical instruments, umbrellas, brooms, brushes, writing and marking equipment, signs or goods not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 284900 Other Electronic Equipment Mfg nec;

(b) making neon signs are in Class 285400 Electric Light and Sign Mfg; and

(c) signwriting are in Class 785210 Signwriting.

Primary Activities:

Architectural model mfg

Ball point pens mfg

Brooms mfg

Brushes mfg

Computerised sign mfg

Floor mops mfg

Hair brushes mfg

Model mfg nec

Musical instrument mfg

Paint brushes mfg

Pencils mfg

Pens mfg

Real estate display sign mfg

Sign mfg

Stamp pads mfg

Staplers mfg

Tooth brushes mfg

Umbrellas mfg

Vacuum flasks mfg

Wigs mfg

Division D Electricity, Gas and Water Supply

This Division includes all employers engaged in the generation, transmission or distribution of electricity; the manufacture of town gas from coal and/or petroleum or the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a mains reticulation system; the storage, purification or supply of water; or the operation of sewerage or drainage

systems including sewage treatment plants.

Subdivision 36 Electricity and Gas Supply

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
361		Electricity Supply	
	361000	Electricity Supply	2.80%
		This class includes employers engaged in the generation, transmission or distribution of electricity.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) the construction, repair or maintenance of electricity transmission towers or lines, power generation equipment or water storage dams are included in Class 412200 Non-Building Construction nec; and</i>	
		<i>(b) the construction, repair or maintenance of power station buildings are included in Class 411300 Non Residential Building Construction.</i>	
		Primary Activities:	
		Electricity distribution	
		Electricity generation	
		Electricity supply	
		Hydro-electric power generation	
		Sub-station operation (electricity supply)	
362		Gas Supply	
	362000	Gas Supply	2.80%
		This class includes employers engaged in the manufacture of town gas from coal and/or petroleum or in the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a system of mains, including pipelines operated on own account.	

Exclusions and References:

Employers mainly engaged in

- (a) treating natural gas to produce purified natural gas or liquefied hydrocarbon gases, or operating natural gas absorption or separation plants are included in Class 120000 Oil and Gas Extraction;*
- (b) manufacturing liquefied petroleum gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining;*
- (c) construction, repair or maintenance of gas mains are included in Class 412200 Non-Building Construction nec;*
- (d) wholesaling or retailing liquefied petroleum gas in bottles or bulk (except through a mains system) are included in Class 452100 Petroleum Product Wholesaling; and*
- (e) operating pipelines for the transport of gas on a contract or fee basis are included in Class 650100 Pipeline Transport.*

Primary Activities:

- Fuel gas distribution (through mains system)
- Gas, coal, distribution (through mains system)
- Gas, liquefied petroleum, distribution (through mains system)
- Gas, liquefied petroleum, reforming (for distribution through mains system)
- Gas, natural, distribution (through mains system)
- Town gas mfg and/or distribution through mains system (incl mixtures of manufactured and town gas)

Subdivision 37 Water Supply, Sewerage and Drainage Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
370		Water Supply, Sewerage and Drainage Services	
	370100	Water Supply	2.81%

This class includes employers engaged in the storage, purification or distribution of water, by pipeline or carrier. It includes the operation of irrigation systems concerned with the supply of water to the farm, and the supply of steam or hot water.

Exclusions and References:

Employers mainly engaged in

(a) operating irrigation systems concerned with the distribution of water on the farm are included in Class 021950 Other Services to Agriculture nec; and

(b) the construction or repair of water storage dams, mains or pumping stations are included in Class 412200 Non-Building Construction nec.

Primary Activities:

Dam operation (water supply)

Desalination plant operation (water supply)

Filtration plant operation (water supply)

Mineral water supply (from the ground)

Pumping station operation (water supply)

Reservoir operation (water supply)

Water supply system operation

370200 Sewerage and Drainage Services 5.61%

This class includes employers engaged in operating sewerage or drainage systems or sewerage treatment plants.

Exclusions and References:

Employers mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec.

Primary Activities:

Drainage system operation (town or stormwater)

Pumping station operation (sewerage)

Sewerage treatment plant operation

Sewerage system operation

Stormwater drainage system operation

Division E Construction

This Division includes all employers engaged in constructing buildings (including the on-site assembly and erection of prefabricated buildings), roads, railroads, aerodromes, irrigation projects, harbour or river works, water, gas, sewerage or stormwater drains or mains, electricity or other transmission lines or towers, pipelines, oil refineries or other specified civil engineering projects.

In general, employers engaged in the repair of buildings or of other structures are also included in this Division, as are those engaged in the alteration or renovation of buildings, preparation of mine sites, demolition or excavation.

Employers engaged in certain specified installation activities such as the installation of heating and air conditioning equipment, the on-site assembly of boilers, the installation of fire alarm systems, the installation of blinds and awnings, the installation of petrol bowsers or the installation of electrical wiring are included in this Division.

Employers engaged in providing special building or construction trade services such as structural steel erection, carpentry, bricklaying, concreting, plumbing, painting, plastering, floor and wall tiling or roof tiling and the installation or laying of floor coverings such as carpets or linoleum, are included in this Division.

However, not all employers engaged in installing goods are included in this Division, eg employers engaged in installing household appliances (not requiring electrical or plumbing work in order to be installed) are included in Subdivision 52 in Division G Retail Trade, while employers engaged in installing lifts, escalators, factory assembled boilers or prefabricated “built-in” furniture are included in Division C Manufacturing.

Subdivision 41 General Construction

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
411		Building Construction	
	411100	House Construction	7.45%
		This class includes employers engaged in the construction of, or in carrying out alterations, additions, renovations, modifications or general repairs to houses, semi-detached houses, duplexes, low-rise flats, units and town-houses, or in organising or managing these activities as the prime contractor.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) off-site production of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;</i>	
		<i>(b) providing special trade repair services such as electrical or plumbing repair are included in the appropriate classes in Subdivision 42 Construction Trade Services; and</i>	
		<i>(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services.</i>	
		Primary Activities:	

Duplex house construction

House construction

Houses, prefabricated, assembly, erection or installation (on-site)

Low-rise or “walk-up” units or flats, construction

Modifications to houses, duplexes or low rise units, flats or apartments to accommodate the needs of aged and/or temporarily or permanently disabled persons.

Repair (general), renovation or maintenance of houses, duplexes or low rise flats, units or apartments

Semi-detached house construction

Town-house, unit, flat and apartment construction not exceeding three levels above ground

Waterproofing of house interiors

411200 Residential Building Construction nec 6.48%

This class includes employers engaged in the construction of high-rise residential buildings, or in carrying out alterations, additions or renovation or general repairs to such buildings, or in organising or managing these activities.

Exclusions and References:

Employers mainly engaged in

- (a) off-site production or manufacture of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;*
- (b) the construction of hotels, hostels, hospitals and other public buildings are included in Class 411300 Non-Residential Building Construction;*
- (c) providing special trade repair services such as electrical or plumbing repair are included in the appropriate classes in Subdivision 42 Construction Trade Services; and*
- (d) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services.*

Primary Activities:

Apartments construction—high-rise

High-rise flats construction

Home units construction, high-rise

Repair (general) or renovation of residential buildings nec

Waterproofing of residential buildings interiors

411300 Non-Residential Building Construction 5.80%

This class includes employers engaged in the construction of non-residential buildings such as office buildings, hotels, motels, hostels, hospitals, prisons, or other institutional buildings, in carrying out alterations, additions or renovation or general repairs to such buildings, or in organising or managing their construction.

Exclusions and References:

Employers mainly engaged in

(a) off-site production of prefabricated buildings or building components are included in the appropriate classes in Division C Manufacturing;

(b) providing special trade repair services such as electrical or plumbing repair are included in the appropriate classes in Subdivision 42 Construction Trade Services; and

(c) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services.

Primary Activities:

Commercial buildings construction

Hotels construction

Industrial buildings construction

Institutional buildings construction

Office building construction

Power station building construction

Prefabricated non-residential buildings assembly, erection or installation (on-site; except sheds, garages or carports)

Religious buildings construction

Repair (general) or renovation of non-residential buildings

412

Non-Building Construction

412100 Road and Bridge Construction 6.35%

This class includes employers engaged in the construction or general repair of roads, bridges, aerodrome runways or parking lots, or in organising or managing their construction. The quarrying of earth, soil or filling or other construction materials carried out in conjunction with road or bridge construction by the same employer is included in this class.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 252000 Petroleum and Coal Product Mfg nec;

(b) the construction of tunnels for any purpose are included in Class 412200 Non-Building Construction nec; and

(c) providing special trade repair services, or in undertaking special trade construction of component parts of roads or bridges, eg in construction of kerbs or gutters only or in installing electrical wiring for traffic lights, are generally included in the appropriate classes in Subdivision 42 Construction Trade Services.

Primary Activities:

Aerodrome runway construction

Asphalt surfacing

Bridges construction (incl construction from prefabricated components)

Elevated highways construction

Overpasses construction

Parking lot construction (except buildings)

Repair or maintenance of roads or bridges

Road construction or sealing

Road sub-base or fill quarrying (in conjunction with road construction)

Viaducts construction

412200 Non-Building Construction nec 6.36%

This class includes employers engaged in the construction of railway permanent way, dams, irrigation systems, harbour or river works, water or gas supply systems, oil refineries (except buildings), pipelines or construction projects not elsewhere classified, in the on-site assembly of boilers, furnaces or heavy electrical machinery from prefabricated components, or in the general repair of such structures, machinery or equipment.

Exclusions and References:

Employers mainly engaged in

- (a) the installation of factory assembled commercial or industrial boilers are included in Class 276900 Fabricated Metal Product Mfg nec;*
- (b) the erection or installation (including on-site fabrication) of metal silos, reservoirs or storage tanks are included in Class 422400 Structural Steel Erection Services;*
- (c) the installation of hot water systems are included in Class 423100 Plumbing Services; and*
- (d) providing special trade repair services, or in undertaking special trade construction of component parts for canals, dams, etc, eg in constructing stone retaining walls only or in constructing or repairing fences only, are generally included in the appropriate classes in Subdivision 42 Construction Trade Services.*

Primary Activities:

Boilers construction (on-site assembly from prefabricated components)

Bowling greens construction

Breakwaters construction

Cable laying (subterranean)

Canals construction

Dams construction

Distribution lines, electricity or communication, construction

Dredging (harbours or rivers)

Electrical machinery, heavy, installation (on-site assembly)

Flood control systems construction

Furnaces construction (for industrial plants from prefabricated components)

Golf courses construction
 Harbour works construction (except buildings)
 Hydro electric plant construction (except buildings)
 Irrigation systems construction
 Jetties construction
 Kilns construction
 Lake construction
 Mine site construction nec
 Oil refineries construction (except buildings)
 Pile driving (including sheet pile driving)
 Pipelines construction
 Playground equipment installation
 Power plant construction (except buildings)
 Railway permanent way construction
 River works construction
 Sewage treatment plants construction
 Sewage or stormwater drainage systems construction
 Sports fields construction
 Swimming pools, below ground concrete or fibreglass,
 construction and/or maintenance and/or repair
 Swimming pools, above ground erection and/or
 maintenance and/or repair
 Television or radio transmitting towers construction
 Tunnels construction

Subdivision 42 Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
421		Site Preparation Services	
	421010	Demolition	14.05%
		This class includes employers engaged in the demolition of buildings and structures, including partial demolition and removal of asbestos materials from buildings.	

Exclusions and References:

Employers mainly engaged in

*(a) quarrying sand or gravel are included in Class 141100
Gravel and Sand Quarrying;*

*(b) quarrying earth soil or filling (except in conjunction
with construction activities at the same employer) are
included in Class 141900 Construction Material Mining
nec; and*

*(c) selling sand, gravel or other quarried construction
materials are included in Class 453900 Building
Supplies Wholesaling nec.*

Primary Activities:

Asbestos removal services

Demolition of buildings or other structures

421020 Site Preparation Services 7.06%

This class includes employers engaged in earthmoving work such as levelling of construction sites, excavation of foundations, trench digging or removal of overburden from mine sites.

Exclusions and References:

Employers mainly engaged in

*(a) quarrying sand or gravel are included in Class 141100
Gravel and Sand Quarrying;*

*(b) quarrying earth soil or filling (except in conjunction
with construction activities at the same employer) are
included in Class 141900 Construction Material Mining
nec; and*

*(c) selling sand, gravel or other quarried construction
materials are included in Class 453900 Building
Supplies Wholesaling nec.*

Primary Activities:

Construction equipment and crane (fixed or mobile)
operation

Earthmoving

Excavation

Explosives laying

Ground de-watering

Hiring earthmoving plant (with operators)

Land clearing (except rural)
Levelling (construction sites)
Mine site preparation
Removal of overburden
Trench digging

422

Building Structure Services

422110 Concrete Construction Services 15.14%

This class includes employers engaged in the installation and dismantling of formwork, formwork systems and in pumping, pouring and concreting work for building and civil construction work.

Employers mainly engaged in

- (a) concrete paving and concrete pumping and pouring for concrete slabs and foundations for house construction are included in Class 422120 Concrete Paving Services;*
- (b) terrazzo laying are included in Class 424300 Tiling and Carpeting Services;*
- (c) brick paving are included in Class 425100 Landscaping Services;*
- (d) drilling and cutting of concrete for paths and driveways are included in Class 442120 Concrete Paving Services; and*
- (e) concrete pumping operations with no formwork, paving or finishing services are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.*

Primary Activities:

Concrete drilling and cutting (except for paths and driveways)

Concrete pumping operations (including formwork or paving)

Concrete work on construction projects, including related steel fixing

Formwork and formwork systems, installation and dismantling

Foundations, concrete, construction, other than house construction

422120	Concrete Paving Services	9.38%
	<p>This class includes employers engaged in concrete pumping, pouring and paving of footpaths, kerbs, gutters, driveways and pouring concrete slabs and foundations for house construction.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services;</i> <i>(b) concrete drilling and cutting apart from paths and driveways are included in Class 42210 Concrete Construction Services; and</i> <i>(c) concrete pumping operations with no formwork, paving or finishing services are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.</i></p> <p>Primary Activities:</p> <p>Concrete drilling and cutting for paths or driveways</p> <p>Footpaths, concrete, construction</p> <p>Foundations, concrete, house construction</p> <p>Kerb and guttering, concrete, construction</p> <p>Repair and levelling of concrete floors</p> <p>Repair of kerbs, gutters or other concrete structural products</p>	
422200	Bricklaying Services	14.22%
	<p>This class includes employers engaged in bricklaying or concrete block laying.</p> <p>Primary Activities:</p> <p>Bricklaying</p> <p>Concrete block laying</p> <p>Repair of brickwork</p> <p>Stonework on construction projects</p>	
422300	Roofing Services	12.73%
	<p>This class includes employers engaged in roof tiling, metal roof fixing and roofing repairs.</p>	

Exclusions and References:

Employers mainly engaged in the installation of acoustical and other insulation materials are included in Class 425940 Construction Services nec.

Primary Activities:

Fascia panel fixing

Metal roof fixing

Roof plumbing including guttering installation

Roof tiling

Roofing materials installation nec

422400 Structural Steel Erection Services 11.24%

This class includes employers engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.

Exclusions and References:

Employers mainly engaged in the construction of complete structures such as buildings, bridges, towers or oil refinery plant (which incorporate structural steel components) are included in the appropriate classes in Subdivision 41 General Construction.

Primary Activities:

Reinforcing steel erection

Silos, metal, erection

Storage tanks, metal, erection

Structural steel erection

Trusses or joists, steel, erection

Welding work on construction projects

423 Installation Trade Services

423100 Plumbing Services 5.30%

This class includes employers engaged in plumbing or draining (except sewage or stormwater drains construction) or septic tank installation. Plumbing work arising from the installation of appliances is included in this class.

Exclusions and References:

Employers mainly engaged in

(a) the construction of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec;

(b) installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping Services; and

(c) roof plumbing including guttering installation are included in Class 422300 Roofing Services.

Primary Activities:

Drains construction, cleaning or repairing (except sewerage or stormwater drains)

Fire sprinkler system installation

Gas appliance repair

Gas plumbing

Hot water systems installation

Plumbing (except marine)

Plumbing trade services nec (pipe freezing and leak location services)

Repair of installed plumbing

Septic tank installation

Solar hot water systems installation

423200 Electrical Services 3.32%

This class includes employers engaged in the installation of electrical wiring or fittings in buildings or other construction projects. Electrical work arising from the installation of appliances is included in this class.

Exclusions and References:

Employers mainly engaged in

- (a) repairing electricity transmission or distribution lines are included in Class 412200 Non-Building Construction nec;*
- (b) installing fire and/or security systems are included in Class 423400 Telecommunications, Alarm and Security System Services; and*
- (c) installing domestic electrical appliances not requiring electrical work or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical).*

Primary Activities:

- Domestic exhaust fans installation
- Electric floor heating systems installation
- Electric light or power installation
- Electric wiring installation on construction projects
- Electrical work on construction projects
- Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)
- Repair or maintenance of traffic signal lights

423300 Air Conditioning and Heating Services 4.06%

This class includes employers engaged in the installation and repair and maintenance of household, industrial or commercial heating, refrigeration or air conditioning equipment, or in the installation of air conditioning duct work and mechanical ventilation systems.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec;*
- (b) the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and*
- (c) installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New or Used Part Dealing.*

Primary Activities:

Air conditioning duct work installation, repair and maintenance

Air conditioning equipment installation including maintenance

Coolroom refrigerator installation

Freezer room construction

Heating equipment installation (except industrial furnaces)

Oil heaters installation

Refrigeration equipment installation

Temperature controlled structures installation

Ventilation equipment installation and/or repair nec

423400 Telecommunication, Alarm and Security System Installation Services 1.80%

This class includes employers engaged in installing telecommunications, fire protection, detection and control systems, and in installing security systems.

Primary Activities:

Alarm system, fire, installation excluding installing fire sprinklers

Cable, television, installation

Closed circuit video surveillance systems installation

Security systems, installation

Smoke detectors, installation

Telecommunications cabling and wiring

Telephone installation

424 Building Completion Services

424110 Cement Rendering and Plastering 12.28%

This class includes employers engaged in Cement rendering and solid plastering.

Primary Activities:

Cement rendering of buildings

Solid plaster work

424120 Plasterboard and Decorative Plaster Fixing 11.96%

This class includes employers engaged in plasterboard and decorative plaster fixing or finishing.

Primary Activities:

Decorative plaster finishing
Fibrous plaster fixing or finishing
Plasterboard fixing or finishing

424200 Carpentry Services 11.38%

This class includes employers engaged in carpentry work on construction projects.

Exclusions and References:

Employers mainly engaged in the installation (except on-site fabrication) of prefabricated, wooden built-in cabinets, cupboards or shop fronts or kitchens are included in Class 232300 Wooden Structural Component Mfg.

Primary Activities:

Bathroom and/or kitchen mfg and/or installation (on-site fabrication only)
Carpentry work on construction projects
Flooring, wooden, fixing
Joinery work on construction projects (on-site fabrication only)
Roof trusses, wooden, fixing

424300 Tiling and Carpeting Services 10.69%

This class includes employers engaged in laying or setting wall or floor coverings to pre-existing surfaces.

Primary Activities:

Carpet or carpet tile laying
Cork flooring laying
Floor sanding, polishing of pre-existing floors
Floor tiling (using ceramic, concrete or cut stone tiles)
Floor coverings laying nec
Linoleum or linotile fixing
Mosaic work on construction projects
Slate flooring installation
Terrazzo laying

	Tiling—other	
	Wall tiling (using ceramic, concrete or cut stone tiles)	
424400	Painting and Decorating Services	11.69%
	This class includes employers engaged in painting, decorating or wall papering houses or other structures.	
	Primary Activities:	
	Abrasive blasting of structural items on building or construction sites	
	House painting	
	Painting of buildings or other structures	
	Paper hanging	
	Spray painting of buildings or other structures	
	Wall papering	
424510	Aluminium Door and Window Installation	6.29%
	This class includes employers engaged in aluminium framed glass window and door installation.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes in Division C Manufacturing.</i>	
	Primary Activities:	
	Aluminium door installation	
	Aluminium window installation	
424520	Glazing Services	6.35%
	This class includes employers engaged in glazing, including glass installation and repair work other than aluminium window and door installation.	
	Primary Activities:	
	Glazing	
	Greenhouse installation	
	Skylight installation	
	Window curtain wall installation	
	Window installation (other than aluminium)	
	Window insulation fixing (for noise, heat or light)	

425	<p>Window frame installation</p> <p>Other Construction Services</p>	
425100	<p>Landscaping Services</p> <p>This class includes employers engaged in constructing landscapes, including landforming, provision of retaining walls and paths, garden drainage control and garden watering systems, garden features and planting. Initial planting by the same employer is included.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) landscape consultancy and design services are included in Class 782100 Architectural Services; and</i> <i>(b) garden maintenance activities are included in Class 952510 Gardening Services.</i></p> <p>Primary Activities:</p> <p>Fence construction (except agricultural)</p> <p>Garden and streetscape planting</p> <p>Garden design implementation</p> <p>Garden drainage systems installation (except agricultural)</p> <p>Garden sprinkler systems installation (except irrigation systems)</p> <p>Landscape construction</p> <p>Lawn construction</p> <p>Rockery work</p>	6.32%
425910	<p>Scaffolding Services</p> <p>This class includes employers engaged in erecting and dismantling scaffolding.</p> <p>Primary Activities:</p> <p>Installation and dismantling of temporary personnel and materials hoists</p> <p>Rigging work</p> <p>Scaffolding construction</p>	10.62%
425920	<p>Exterior/Interior Blind and Awning Installation Services</p> <p>This class includes employers engaged in installation and maintenance of exterior blinds and awnings.</p>	6.29%

Primary Activities:

Awnings installation or repair
Blinds installation or repair
Flywire screens, shutters or blinds installation
Garage door installation
Security roller shutter installation

425930 Building Exterior Cleaning and Maintenance Services 11.35%

This class includes employers engaged in cleaning and maintenance of building exteriors.

Primary Activities:

Abrasive blasting of building exteriors
Steam-cleaning of building exteriors
Waterproofing of buildings
Window cleaning—exterior

425940 Construction Services nec 6.42%

This class includes employers engaged in special trade contract work not elsewhere classified.

Primary Activities:

House removal, transportation and re-stumping
Insulation materials installation
On-site assembly and/or erection of wooden or metal pre-fabricated garden sheds, carports or garages
Petrol bowsers installation
Road and line marking
Stage, temporary, erection
Traffic sign (electric) installation and/or maintenance
Traffic sign (non-electric) installation and/or maintenance
Water bore drilling

Division F Wholesale

This Division includes all employers engaged in wholesale trade. The term ‘wholesale trade’ is used here in the broad sense to include the resale (as agents or principals) of new or used goods to businesses or to institutional (including Government) users.

Employers engaged in wholesale trade include wholesale merchants who take title to the goods they sell; commission agents, import and export agents and purchasing agents; petroleum products distributors; and cooperatives and marketing boards engaged in marketing farm products.

Employers who are engaged in wholesale trade, but who do not mechanically or manually handle or store or deliver goods, should be classified in this Division in Class 479920 Wholesale Trade Agent. Employers who mechanically or manually handle or store or deliver goods should be classified in the relevant class in this Division according to the commodity they wholesale.

Employers engaged in reselling their own goods by auction are included in this Division, but employers which are engaged in providing auctioning services for others are included in Division L Property and Business Services.

Employers engaged in wholesaling or marketing goods that they have manufactured, should be classified in the relevant class in Division C Manufacturing.

Subdivision 45 Basic Material Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
451		Farm Produce Wholesaling	
	451100	Wool Wholesaling	3.94%
		This class includes employers engaged in purchasing or selling wool, or in providing wool reclassing or bulk classing services.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) providing wool classing services are included in Class 021950 Other Services to Agriculture nec;</i>	
		<i>(b) providing wool dumping services are included in Class 664900 Services to Transport nec; and</i>	
		<i>(c) providing wool testing services are included in Class 782910 Laboratory Services nec.</i>	
		Primary Activities:	
		Wool broker	
		Wool re-classing or bulk classing service	
		Wool wholesaling	
	451200	Cereal Grain Wholesaling	3.96%
		This class includes employers (including wholesaling employers operated by marketing authorities) engaged in wholesaling wheat or other cereal grains.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling milled or polished rice are included in Class 471900 Grocery Wholesaling nec.</i>	

Primary Activities:

Cereal grains wholesaling

451900 Farm Produce and Supplies Wholesaling nec 3.68%

This class includes employers (including wholesaling employers operated by marketing authorities) engaged in purchasing and reselling or in selling as agents livestock (by auction or private treaty), skins, hides or tallow, stock feed, fertilisers, veterinary or other farm supplies, or wholesaling agricultural products not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling wool are included in Class 451100 Wool Wholesaling;

(b) wholesaling cereal grains are in Class 451200 Cereal Grain Wholesaling;

(c) wholesaling agricultural machinery and equipment are in Class 461100 Farm and Construction Machinery Wholesaling; and

(d) wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, etc, are included in the appropriate classes in Group 471 Food, Drink and Tobacco Wholesaling.

Primary Activities:

Agricultural chemicals wholesaling

Drugs, veterinary, wholesaling

Farm produce wholesaling nec

Farm supplies wholesaling nec

Feed wholesaling

Fence posts wholesaling (except timber)

Fencing wire wholesaling

Fertiliser wholesaling

Flowers, cut, wholesaling

Hides wholesaling

Horticultural, nursery stock, wholesaling

Leather wholesaling

Livestock wholesaling

Meat meal wholesaling
 Orchard supplies wholesaling nec
 Pesticides wholesaling
 Seeds, farm or garden, wholesaling
 Skins wholesaling
 Sugar, raw, wholesaling
 Tallow wholesaling
 Tobacco leaf wholesaling
 Trees or shrubs, potted, wholesaling
 Vegetable oil meal wholesaling

452

Mineral, Metal and Chemical Wholesaling

452100

Petroleum Product Wholesaling

3.58%

This class includes employers engaged in wholesaling petroleum or petroleum products or in retailing liquefied petroleum gas (in bulk or containers), heating oil or other fuel oils.

Primary Activities:

Bitumen wholesaling
 Crude oil wholesaling
 Crude petroleum wholesaling
 Diesel oil wholesaling
 Distillate wholesaling
 Fuel oil wholesaling
 Heating oil dealing
 Kerosene wholesaling
 Liquefied petroleum gas (LPG) dealing (in bulk or in containers)
 Oils or greases, industrial or lubricating, wholesaling
 Paraffin wholesaling
 Petrol wholesaling
 Petroleum products wholesaling

452200

Metal and Mineral Wholesaling

4.51%

This class includes employers engaged in wholesaling pig iron, ingot steel or semi-fabricated products of iron or steel such as sheet, strip, bars, rods, sections, structural steel or tubes; wholesaling minerals (including coal or coke) nec; or wholesaling metal waste or scrap.

Primary Activities:

Bearing metals wholesaling
Briquettes wholesaling
Charcoal wholesaling
Coal wholesaling
Coke wholesaling
Metal scrap wholesaling
Metallic ores wholesaling
Mineral earths wholesaling
Minerals wholesaling nec
Precious metals scrap dealing
Steel bars, plates, rods, sheets or strip wholesaling

452300 Chemical Wholesaling 2.50%

This class includes employers engaged in wholesaling chemicals or allied products nec including waste or scrap whose wholesaling is primary to this class.

Primary Activities:

Acids wholesaling
Adhesives wholesaling
Alcohol, industrial, wholesaling
Bleaching compounds wholesaling
Chemical colours wholesaling
Chemicals wholesaling nec
Cleansers, abrasive, wholesaling
Dry-cleaning preparations wholesaling
Dyestuffs wholesaling
Explosives wholesaling (except ammunition)
Gases, industrial, wholesaling (except liquefied petroleum gas)

Gelatine wholesaling

Laboratory chemical wholesaling

Liquefied gases wholesaling (except liquefied petroleum gas)

Marine oils wholesaling

Matches wholesaling

Methylated spirits wholesaling

Oil treating compounds wholesaling

Oils or fats wholesaling (except tallow, lard or cooking oils or fats)

Pigments wholesaling

Plastic blocks, rods, plates or other unfinished forms wholesaling

Plastic film sheeting wholesaling

Plasticisers wholesaling

Polishes, French

Polishes wholesaling

Synthetic rubber wholesaling

Tanning requisites wholesaling

Water proofing compounds wholesaling

453

Builders Supplies Wholesaling

453100

Timber Wholesaling

5.76%

This class includes employers engaged in dealing in timber (except firewood).

Exclusions and References:

Employers mainly engaged in firewood wholesaling are included in Class 479910 Wholesaling nec.

Primary Activities:

Plywood dealing

Timber dealing (except firewood)

Veneer, wood, dealing

453900

Building Supplies Wholesaling nec

4.11%

This class includes employers engaged in dealing in builders' hardware or building materials not elsewhere classified.

Exclusions and References:

Employers mainly engaged in installing plumbing, insulation, tiles or most other building components are included in the appropriate classes in Division E Construction.

Primary Activities:

Abrasives dealing (except abrasive cleansers)

Asbestos cement sheets, pipes or boards dealing

Awnings wholesaling (except textile)

Bathroom or toilet fittings wholesaling

Bricks dealing

Builders' hardware dealing nec

Building materials dealing nec

Cement wholesaling

Clothes hoists wholesaling

Doors or windows dealing

Earthenware construction goods dealing

Galvanised iron products dealing

Gas fittings wholesaling

Guttering or down pipes dealing

Hand tools wholesaling (incl power operated)

Hot water systems wholesaling

Insulating materials wholesaling

Locks wholesaling

Mineral turpentine wholesaling

Paint wholesaling

Plaster wholesaling

Plastic decorative laminated sheets wholesaling

Plastic wood wholesaling

Plumbers' fittings wholesaling

Reinforcing wire dealing
 Roller shutters dealing
 Roofing materials wholesaling
 Sand dealing
 Screening wire wholesaling
 Screens, window, wholesaling
 Stains wholesaling
 Stonecutters' tools dealing
 Swimming pools, below ground fibreglass, wholesaling
 Tiles wholesaling (except non-ceramic floor tiles)
 Wall or ceiling boards wholesaling
 Wallpaper wholesaling
 Wire netting wholesaling
 Wire or cable dealing (except fencing wire or electric cable)
 Woodworking tools wholesaling

Subdivision 46 Machinery and Motor Vehicle Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
461		Machinery and Equipment Wholesaling	
	461100	Farm and Construction Machinery Wholesaling	2.22%
		This class includes employers engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.	
		Primary Activities:	
		Agricultural implements wholesaling	
		Agricultural machinery wholesaling	
		Construction machinery or equipment wholesaling	
		Parts, agricultural or construction machinery, wholesaling	
		Windmills wholesaling	
	461200	Professional Equipment Wholesaling	0.82%

This class includes employers engaged in wholesaling scientific, medical or other professional equipment.

Primary Activities:

Medical equipment wholesaling nec

Professional equipment wholesaling

Scientific equipment wholesaling

Spectacles wholesaling

Sunglasses wholesaling

461300 Computer Wholesaling 0.36%

This class includes employers engaged in wholesaling computers or computer peripheral equipment.

Primary Activities:

Computer peripherals wholesaling

Computers, electronic, wholesaling

461400 Business Machine Wholesaling nec 1.05%

This class includes employers engaged in wholesaling office or business machines or equipment not elsewhere classified.

Exclusions and References:

Employers mainly engaged in wholesaling computers or computer peripheral equipment are included in Class 461300 Computer Wholesaling.

Primary Activities:

Business machines or equipment wholesaling (except furniture or computing equipment)

Photocopying machines wholesaling

461500 Electrical and Electronic Equipment Wholesaling nec 1.22%

This class includes employers engaged in wholesaling electrical or electronic equipment not elsewhere classified.

Primary Activities:

Air conditioning equipment, electric commercial, wholesaling

Alarm systems, electric or electronic, wholesaling

Batteries, dry cell, wholesaling

Bulbs or tubes, electric light, wholesaling

Cable or wire, electric, wholesaling
Communications equipment, industrial, wholesaling
Electric fittings dealing nec
Electrical equipment, industrial, wholesaling nec
Electrical distribution equipment wholesaling
Electrical measuring or testing instruments wholesaling
Electronic equipment, industrial, wholesaling nec
Generators, electricity, wholesaling
Light fittings, electric, dealing
Motors, electric, wholesaling
Refrigeration equipment, commercial, wholesaling
Sound recording or reproducing equipment, industrial, wholesaling
Switchgear, electrical, wholesaling
Telephone or telegraph equipment wholesaling
Welding equipment, electrical, wholesaling

461900 Machinery and Equipment Wholesaling nec 2.25%

This class includes employers engaged in wholesaling machinery, parts or equipment not elsewhere classified.

Primary Activities:

Air conditioning equipment, non-electric commercial, wholesaling
Bearings wholesaling
Compressors, air or gas, wholesaling
Distilling equipment wholesaling
Dry-cleaning machinery or equipment wholesaling
Food processing machinery or equipment wholesaling
Forging machinery or equipment wholesaling
Foundry machinery or equipment wholesaling
Furnaces or furnace equipment, industrial, wholesaling (except electrical)
Furniture, office, wholesaling

Gas generators or equipment wholesaling
Hairdressers' equipment wholesaling
Helicopter wholesaling
Industrial machinery or equipment wholesaling nec
Internal combustion engines wholesaling (except motor vehicle engines)
Laundry machinery or equipment wholesaling (except domestic)
Leather working machinery or equipment wholesaling
Light planes wholesaling
Lubricating machinery or equipment wholesaling
Machine attachments, parts or accessories wholesaling
Machine tools wholesaling
Marine engines wholesaling (except outboard motors)
Materials handling equipment wholesaling
Metalworking machinery wholesaling
Milk processing machinery or equipment wholesaling
Mining machinery or equipment wholesaling
Paper making machinery or equipment wholesaling
Printing machinery or equipment wholesaling
Pumping machinery or equipment wholesaling
Rubber making or working machinery or equipment wholesaling
Tanning machinery or equipment wholesaling
Textile working machinery or equipment wholesaling
Weighing machinery wholesaling nec
Welding machinery or equipment, non-electric, wholesaling
Wire working machinery or equipment wholesaling
Woodworking machinery or equipment wholesaling

462

Motor Vehicle Wholesaling

462100

Car Wholesaling

2.28%

This class includes employers engaged in wholesaling new motor cars.

Primary Activities:

New car distributing

New car wholesaling

Used car wholesaling

462200 Commercial Vehicle Wholesaling 2.41%

This class includes employers engaged in wholesaling commercial motor vehicles, either new or used.

Exclusions and References:

Employers mainly engaged in repair of commercial vehicles are included in Class 532900 Automotive Repairs and Services nec.

Primary Activities:

Buses, wholesaling

Commercial vehicles dealing

Trucks wholesaling

462300 Motor Vehicle New or Used Part Dealing 2.44%

This class includes employers engaged in dealing in new or used parts or accessories for motor vehicles (except motorcycles).

Exclusions and References:

Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

Primary Activities:

Automotive battery wholesaling

Automotive air conditioning dealing or installation

Car radios or cassette players dealing, installation or repair

Motor vehicle accessories, new or used, dealing

Motor vehicle parts, new or used, dealing

Tyre wholesaling

462400 Motor Vehicle Dismantling 3.65%

This class includes employers engaged in dismantling motor vehicles.

Exclusions and References:

Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

Primary Activities:

Motor vehicle dismantling

Subdivision 47 Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
471		Food, Drink and Tobacco Wholesaling	
	471100	Meat Wholesaling This class includes employers engaged in wholesaling fresh or frozen meat. <i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling fresh or frozen poultry or rabbit meat are included in Class 471200 Poultry and Smallgood Wholesaling.</i> Primary Activities: Frozen meat wholesaling (except poultry or rabbit meat) Meat wholesaling (except canned, cured or smoked or poultry or rabbit meat)	5.23%
	471200	Poultry and Smallgood Wholesaling This class includes employers engaged in wholesaling bacon, ham, smallgoods, poultry, or rabbit meat. Primary Activities: Bacon wholesaling Ham wholesaling Poultry wholesaling (dressed, frozen or packed; except canned) Rabbit meat wholesaling Sausages wholesaling Smallgoods wholesaling	5.38%
471300	Dairy Produce Wholesaling This class includes employers engaged in wholesaling dairy produce or ice cream.	5.11%	

Primary Activities:

Butter wholesaling
Cheese wholesaling
Cream wholesaling
Dairy products wholesaling
Ice cream wholesaling
Milk wholesaling (except canned)

471400 Fish Wholesaling 5.17%

This class includes employers engaged in wholesaling fresh or frozen fish or other seafoods (except canned).

Exclusions and References:

Employers mainly engaged in

(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Group 041 Marine Fishing; and

(b) cleaning, cooking or freezing crustaceans or molluscs other than oysters or in freezing filleted fish are included in Class 217300 Seafood Processing.

Primary Activities:

Crustaceans wholesaling (incl processed, except canned)
Fish wholesaling
Molluscs wholesaling (incl processed, except canned)
Oysters freezing
Seafoods, fresh or frozen, wholesaling

471500 Fruit and Vegetable Wholesaling 5.04%

This class includes employers (including wholesaling employers of marketing authorities) engaged in wholesaling, washing or packing fresh fruit or vegetables.

Exclusions and References:

Employers mainly engaged in fruit drying (except sun drying) are included in Class 213000 Fruit and Vegetable Processing.

Primary Activities:

Fruit, fresh, wholesaling, washing or packing
Vegetables, fresh, wholesaling, washing or packing

471600	Confectionery and Soft Drink Wholesaling	4.76%
	<p>This class includes employers engaged in wholesaling confectionery or soft drinks.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg.</i></p> <p>Primary Activities:</p> <ul style="list-style-type: none"> Aerated waters wholesaling Confectionery wholesaling Cordials, aerated or carbonated, wholesaling Nuts wholesaling (roasted, salted or sugar coated) Potato crisps wholesaling Soft drinks wholesaling 	
471700	Liquor Wholesaling	3.17%
	<p>This class includes employers engaged in wholesaling beer, wine or spirits, or in breaking down bulk quantities and bottling (except blending) wine or spirits.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) blending wine are included in Class 218300 Wine Mfg;</i> <i>and</i> <i>(b) blending brandy are included in Class 218400 Spirit Mfg.</i></p> <p>Primary Activities:</p> <ul style="list-style-type: none"> Alcoholic beverages wholesaling 	
471800	Tobacco Product Wholesaling	2.67%
	<p>This class includes employers engaged in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling tobacco leaf are included in Class 451900 Farm Produce and Supplies Wholesaling nec.</i></p> <p>Primary Activities:</p> <ul style="list-style-type: none"> Tobacco products wholesaling 	
471900	Grocery Wholesaling nec	5.49%

This class includes employers engaged in wholesaling groceries or food not elsewhere classified, in blending or repacking tea, or in repacking flour, cereal foods, dried fruits or other groceries, the wholesaling of which is primary to this class.

Primary Activities:

Biscuits wholesaling

Canned foods wholesaling

Cereal foods wholesaling

Chinese groceries wholesaling

Coffee wholesaling

Condiments wholesaling

Contract packing of groceries (the wholesaling of which is primary to this class)

Cooking oils or fats wholesaling

Egg and egg products wholesaling

Food wholesaling nec

Groceries wholesaling nec

Health foods wholesaling

Honey wholesaling

Margarine wholesaling

Milk, dried, condensed or concentrated, wholesaling

Preserved fruits or vegetables wholesaling

Rice, milled or polished, wholesaling

Salt, household, wholesaling

Seafoods, canned, wholesaling

Tea blending or repacking

Tea wholesaling

Vinegar wholesaling or bottling

Vitamin and mineral supplement wholesaling

Yeast wholesaling

472

Textile, Clothing and Footwear Wholesaling

472100

Textile Product Wholesaling

2.01%

This class includes employers engaged in wholesaling textiles or textile products not elsewhere classified.

Primary Activities:

- Awnings, textile, wholesaling
- Bags or sacks, textile, wholesaling
- Blankets wholesaling
- Blinds, textile, wholesaling
- Canvas goods wholesaling nec
- Cordage wholesaling
- Elasticised fabrics wholesaling
- Fabrics, textile, wholesaling
- Felt wholesaling (except floor coverings)
- Glass fibre fabrics wholesaling
- Household linen wholesaling
- Lace wholesaling
- Narrow fabrics wholesaling
- Netting, textile, wholesaling
- Rope wholesaling (except wire rope)
- Sail cloth wholesaling
- Sewing thread wholesaling
- Soft furnishings wholesaling
- String wholesaling
- Tarpaulins wholesaling
- Tents wholesaling
- Textiles wholesaling nec
- Thread wholesaling
- Towels wholesaling
- Trimmings, textile, wholesaling
- Yarns wholesaling

472200 Clothing Wholesaling 1.90%

This class includes employers engaged in wholesaling clothing.

Primary Activities:

Clothing wholesaling

Hosiery wholesaling

Millinery wholesaling

472300 Footwear Wholesaling 1.85%

This class includes employers engaged in wholesaling footwear.

Primary Activities:

Footwear wholesaling

473

Household Good Wholesaling

473100 Household Appliance Wholesaling 2.52%

This class includes employers engaged in wholesaling television or radio receiving sets or household appliances.

Primary Activities:

Air conditioners, room, wholesaling

Fans, household electric, wholesaling

Floor polishers, household, wholesaling

Household appliances wholesaling

Kerosene heaters, household, wholesaling

Kitchen appliances, household electric, wholesaling

Radio or television parts wholesaling

Radio receiving sets wholesaling

Refrigerators wholesaling (except commercial refrigeration equipment)

Sewing machines, household, wholesaling

Shavers, electric, wholesaling

Sound reproducing equipment, household, wholesaling

Stoves or heaters, household, wholesaling

Television sets wholesaling

Vacuum cleaners, household, wholesaling

Washing machines, household, wholesaling

473200 Furniture Wholesaling 4.89%

This class includes employers engaged in wholesaling household furniture.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and

(b) wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.

Primary Activities:

Blinds wholesaling (except textile)

Furniture wholesaling (except office)

Mattresses wholesaling

473300 Floor Covering Wholesaling 2.76%

This class includes employers engaged in wholesaling floor coverings (except ceramic tiles).

Exclusions and References:

Employers mainly engaged in wholesaling ceramic tiles are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

Floor coverings wholesaling

473900 Household Good Wholesaling nec 2.76%

This class includes employers engaged in wholesaling china, glassware, domestic hardware, garden tools or supplies.

Primary Activities:

Brushware, household, wholesaling

Chinaware wholesaling

Cooking utensils wholesaling (except electric appliances)

Crockery wholesaling

Cutlery wholesaling nec

Domestic hardware wholesaling

Enamelware wholesaling

Garden tools wholesaling

	Glassware, household, wholesaling	
	Kitchenware wholesaling	
	Lawn mowers wholesaling	
	Tableware wholesaling	
479	Other Wholesaling	
479100	Photographic Equipment Wholesaling	1.64%
	This class includes employers engaged in wholesaling photographic equipment or supplies.	
	Primary Activities:	
	Cameras wholesaling	
	Enlargers, photographic, wholesaling	
	Film, photographic, wholesaling	
	Photographic equipment wholesaling	
	Projectors, photographic, wholesaling	
479200	Jewellery and Watch Wholesaling	1.42%
	This class includes employers engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.	
	Primary Activities:	
	Clocks wholesaling	
	Costume jewellery wholesaling	
	Gemstones wholesaling	
	Jewellery wholesaling	
	Precious metals wholesaling	
	Trophy wholesaling	
	Watch or clock parts wholesaling	
	Watches wholesaling	
479300	Toy and Sporting Good Wholesaling	1.58%
	This class includes employers engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammunition, fireworks or hobby or sporting equipment (except tents, sports clothing or footwear).	

Exclusions and References:

Employers mainly engaged in

(a) wholesaling sports clothing are included in Class 472200 Clothing Wholesaling; and

(b) wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.

Primary Activities:

Ammunition wholesaling

Hobby equipment wholesaling (except tools)

Playground equipment wholesaling

Sporting goods wholesaling (except clothing or footwear)

Toys wholesaling

479400 Book and Magazine Wholesaling 2.67%

This class includes employers engaged in wholesaling books, periodicals and magazines.

Primary Activities:

Book wholesaling

Magazine wholesaling

Newspaper wholesaling

Periodicals wholesaling

479500 Paper Product Wholesaling 2.97%

This class includes employers engaged in wholesaling stationery, greeting cards, paper or paper products.

Exclusions and References:

Employers mainly engaged in wholesaling building paper and paper board are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

Artists' supplies wholesaling

Paper products wholesaling nec

Paper wholesaling

Sheet music wholesaling

Stationery wholesaling

479600 Pharmaceutical and Toiletry Wholesaling 1.58%

This class includes employers engaged in wholesaling drugs, medicines, cosmetics, perfumes, toiletries, soap or detergents.

Exclusions and References:

Employers mainly engaged in wholesaling veterinary medicines are included in Class 451900 Farm Produce and Supplies Wholesaling nec.

Primary Activities:

Cosmetics wholesaling

Detergents wholesaling

Drugs wholesaling (except veterinary)

Medicines wholesaling (except veterinary)

Perfumes wholesaling

Soap wholesaling

Toiletries wholesaling

479910 Wholesaling nec 2.92%

This class includes employers engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or goods not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling metal scrap are included in Class 452200 Metal and Mineral Wholesaling;

(b) wholesaling paper or paper board containers are included in Class 479500 Paper Product Wholesaling;

(c) wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing; and

(d) wholesaling or retailing of boat trailers are included in Class 524500.

Primary Activities:

Cake decorations wholesaling

Cans, metal, wholesaling

Casks wholesaling

Coffins wholesaling

Containers wholesaling (except of paper or paper board)

Crates, wooden, wholesaling
Firewood wholesaling
Fur, dyed or dressed, wholesaling
Glass containers wholesaling
Leather goods wholesaling (except clothing or footwear)
Luggage wholesaling
Musical instruments wholesaling
Pet foods wholesaling
Pets wholesaling
Promotional products wholesaling nec
Second hand goods wholesaling nec
Souvenir wholesaling nec
Wholesale trade nec

479920 Wholesale Trade Agent—No Goods Handling 0.95%

This class includes employers engaged in wholesaling any product or commodity, but who do not mechanically or manually handle or store or deliver any goods.

Primary Activities:

Import and export agents (no goods handling)
Wholesale agents (no goods handling)

Division G Retail Trade

This Division includes all employers engaged in the purchasing and onselling of new or used goods to the final consumer for personal or household consumption, or in selected repair activities such as repair of household equipment or motor vehicles.

Retailers generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods and/or use mass media advertising which is designed to attract customers. The display and advertising of goods may be physical or electronic. Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials.

Employers included in this Division include department stores or other shops, motor vehicle retailers and service outlets, stalls, mail order houses, hawkers, door-to-door sellers, milk vendors, vending machine operators and consumer cooperatives.

Employers that purchase and onsell goods to the public via the Internet and employers sellings goods on a commission basis to final consumers for personal or household consumption are also included in this Division.

However, cafes, restaurants, hotels and motels are included in Division H Accommodation, Cafes and Restaurants.

Employers engaged in reselling their own goods by auction are included in this Division, but employers which are engaged in providing auctioning services for others are included in Division L Property and Business Services.

Subdivision 51 Food Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
511		Supermarket and Grocery Stores	
	511000	<p>Supermarket and Grocery Stores</p> <p>This class includes employers engaged in retailing groceries or non-specialised food lines, whether or not the selling is organised on a self-service basis.</p> <p>Primary Activities:</p> <p>Groceries retailing</p> <p>Grocery supermarket operation</p>	6.44%
512		Specialised Food Retailing	
	512100	<p>Fresh Meat, Fish and Poultry Retailing</p> <p>This class includes employers engaged in retailing fresh meat, fish or poultry.</p> <p>Primary Activities:</p> <p>Butchers' shop operation (retail)</p> <p>Fish, fresh, retailing</p> <p>Meat retailing (except canned meat)</p> <p>Poultry, fresh, retailing</p> <p>Seafoods, fresh, retailing</p>	5.13%
	512200	<p>Fruit and Vegetable Retailing</p> <p>This class includes employers engaged in retailing fresh fruit or vegetables.</p> <p>Primary Activities:</p> <p>Fruit, fresh, retailing</p> <p>Greengrocery operation (retail)</p> <p>Vegetables, fresh, retailing</p>	4.53%
	512300	<p>Liquor Retailing</p> <p>This class includes employers engaged in retailing beer, wine or spirits for consumption off the premises only.</p>	4.04%

Exclusions and References:

Hotels, bars and similar employers (except licensed clubs) mainly engaged in selling alcoholic beverages for consumption on the premises are included in Class 572000 Pubs, Taverns and Bars.

Primary Activities:

Alcoholic beverages retailing (for consumption off the premises only).

512400 Bread and Cake Retailing 4.47%

This class includes employers engaged in retailing bread, cakes, pastries or biscuits. This class includes employers which bake bread, cake, pastries or biscuits on the premises for sale to the final consumer.

Exclusions and References:

Employers mainly engaged in

(a) baking bread, cakes, pastries or biscuits are included in Group 216 Bakery Product Mfg; and

(b) transport and delivery of bread, cakes, pastries or biscuits with the product not owned by the employer are included in the appropriate class of Group 611 Road Freight Transport.

Primary Activities:

Biscuits retailing

Bread retailing

Bread vendors

Cakes retailing

Hot bread shops

Pastries retailing

512500 Takeaway Food Retailing 3.90%

This class includes employers engaged in retailing food ready to be taken away for immediate consumption.

Exclusions and References:

Employers mainly engaged in selling prepared meals for consumption on the premises are included in Group 573 Cafes and Restaurants.

Primary Activities:

Canteen operations

Chicken, take away, retailing (cooked, ready to eat)

Cut lunches retailing
Fish and chips, take away, retailing (cooked, ready to eat)
Fruit/vegetable juice retailing (for immediate consumption)
Hamburgers, retailing (cooked, ready to eat)
Health drink retailing (for immediate consumption)
Ice cream retailing (for immediate consumption)
Kiosk operations
Milk drinks retailing (for immediate consumption)
Pizza, take away, retailing (cooked, ready to eat)
School canteen operation
Soft drinks retailing (for immediate consumption)
Take away foods retailing (cooked ready to eat)

512600 Milk Vending 4.55%

This class includes employers engaged in retailing milk by home delivery service.

Primary Activities:

Milk retailing (home delivery service)
Milk vendor (home delivery service)

512900 Specialised Food Retailing nec 4.08%

This class includes employers engaged in retailing specialised food lines, such as confectionery or smallgoods or tobacco products, or convenience store operations also retailing automotive fuels and lubricating oils (no repairing).

Exclusions and References:

Employers mainly engaged in

(a) retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores; and

(b) transport, delivery and restocking of vending machines with product not owned by the employer are included in the appropriate class of Group 611 Road Freight Transport.

Primary Activities:

Confectionery retailing
Non-alcoholic drinks retailing

Smallgoods retailing

Specialised foods retailing nec

Tobacco products retailing

Vending machine retail product including restocking with product owned by the employer

Subdivision 52 Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
521		Department Stores	
	521000	Department Stores	2.70%
		<p>This class includes employers which have a significant proportion of retail sales (or a significant absolute amount of retail sales) in commodities primary to the following headings:</p> <ul style="list-style-type: none"> (a) Fabrics and other soft goods; (b) Clothing; (c) China, glassware and houseware; (d) Perfumes, cosmetics and toiletries; (e) Furniture; (f) Household appliances. <p>The commodities primary to these headings as well as other commodities are normally sold by separate departments or sections within the store with accounting and other records maintained on a departmentalised basis.</p> <p>Primary Activities:</p> <p>Department store operation</p>	
522		Clothing and Soft Good Retailing	
	522100	Clothing Retailing	2.07%
		<p>This class includes employers engaged in retailing clothing or clothing accessories.</p> <p>Primary Activities:</p> <p>Clothing accessories retailing</p> <p>Clothing retailing</p> <p>Foundation garments retailing</p>	

Fur clothing retailing

Gloves retailing

Hosiery retailing

Leather clothing retailing

Millinery retailing

Work clothing retailing

522200 Footwear Retailing 2.23%

This class includes employers engaged in retailing boots, shoes or other footwear.

Primary Activities:

Boots retailing

Footwear retailing

Shoes retailing

522300 Fabric and Other Soft Good Retailing 2.53%

This class includes employers engaged in retailing fabrics, curtains or household textiles, or in installing curtains.

Primary Activities:

Blankets retailing

Curtains installing

Curtains retailing

Dressmaking requisites retailing

Fabrics, textile, retailing

Household textiles retailing

Linen, household, retailing

Piece-goods retailing

Soft furnishings retailing

Yarns retailing

523 Furniture, Houseware and Appliance Retailing

523100 Furniture Retailing 3.59%

This class includes employers engaged in retailing household furniture, blinds or awnings.

Exclusions and References:

Employers mainly engaged in the repair or installation of exterior blinds or awnings are included in Class 425920 Exterior/Interior Blind and Awning Installation Services.

Primary Activities:

Antique reproduction furniture retailing

Awnings retailing

Blinds retailing

Furniture, household, retailing

Mattresses retailing

523200 Floor Covering Retailing 3.15%

This class includes employers engaged in retailing household floor coverings.

Exclusions and References:

Employers mainly engaged in laying floor coverings are included in the appropriate classes in Division E Construction.

Primary Activities:

Carpets retailing

Floor coverings retailing

Floor rugs retailing

Floor tiles retailing (lino, vinyl, cork, carpet, rubber or ceramic)

Parquetry retailing

523300 Domestic Hardware and Houseware Retailing 4.00%

This class includes employers engaged in retailing domestic hardware, kitchenware, china or glassware.

Exclusions and References:

Employers mainly engaged in

(a) retailing or wholesaling timber are included in Class 453100 Timber Wholesaling; and

(b) wholesaling builders' hardware or supplies (except timber) are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

Brushware, household, retailing

Chinaware retailing
Cooking utensils retailing (except electric)
Crockery retailing
Cutlery retailing
Enamelware retailing
Garden tools retailing
Glassware retailing
Hardware, domestic, retailing
Kitchenware retailing
Lawn mower retailing
Lighting stores, retailing
Paint retailing
Picnicware retailing
Plastic containers, household, retailing
Tools, household, retailing
Wallpaper retailing

523400 Domestic Appliance Retailing 1.05%

This class includes employers engaged in retailing household appliances.

Exclusions and References:

Employers mainly engaged in

- (a) repairing installed plumbing or in undertaking plumbing work arising from the installation of household appliances are included in Class 423100 Plumbing Services;*
- (b) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;*
- (c) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;*
- (d) retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;*
- (e) installing or repairing household electrical appliances not elsewhere classified are included in Class 526110 Household Equipment Repair Services (Electrical); and*
- (f) hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.*

Primary Activities:

Air conditioners, household, retailing
Computer retailing
Computer game console retailing
Fans, household electric, retailing
Floor polishers, household electric, retailing
Gas heating appliances, household, retailing
Heating equipment, household electric, retailing
Household appliances retailing
Kerosene heaters, household, retailing
Mobile phone retailing
Oil heaters, household, retailing
Pocket calculators, electronic, retailing
Radio receiving sets retailing (except car radios)
Refrigerators, household, retailing
Shavers, electric, retailing

Sound reproducing equipment, household, retailing

Stoves, household, retailing

Television antennae retailing

Television sets retailing

Vacuum cleaners retailing

Washing machines, household, retailing

523500 Recorded Music Retailing 2.18%

This class includes employers engaged in retailing phonograph records, audio tapes, compact discs, or video cassettes.

Primary Activities:

Audio cassette retailing

Compact disc retailing

DVD retailing

Phonograph records retailing

Video cassette retailing

524 Recreational Good Retailing

524100 Sport and Camping Equipment Retailing 1.84%

This class includes employers engaged in retailing sporting goods, camping equipment or bicycles.

Primary Activities:

Ammunition retailing

Bicycles retailing

Camping equipment retailing

Fishing tackle retailing

Guns or rifles retailing

Snow skis retailing

Sporting equipment retailing (except clothing or footwear)

524200 Toy and Game Retailing 1.84%

This class includes employers engaged in retailing toys, games or hobby equipment or supplies.

Primary Activities:

	Dolls retailing	
	Games retailing	
	Hobby equipment retailing	
	Hobby supplies retailing (except artists' supplies)	
	Toys retailing	
524300	Newspaper, Book and Stationery Retailing	1.85%
	This class includes employers engaged in retailing books, periodicals, newspapers, stationery or religious goods.	
	Primary Activities:	
	Artists' supplies retailing	
	Books retailing	
	Greeting cards retailing	
	Magazines retailing	
	Newspapers retailing	
	Periodicals retailing	
	Postcards retailing	
	Religious goods retailing	
	Stationery retailing	
	Writing materials retailing	
524400	Photographic Equipment Retailing	2.07%
	This class includes employers engaged in retailing photographic equipment or supplies.	
	Primary Activities:	
	Cameras retailing	
	Photographic apparatus retailing	
	Photographic chemicals retailing	
	Photographic equipment retailing	
	Photographic film or paper retailing	
	Projectors retailing	
	Video cameras retailing	
524500	Marine Equipment Retailing	1.76%

This class includes employers engaged in retailing boats or boat accessories.

Exclusions and References:

Employers mainly engaged in

*(a) repairing boats are included in Class 282220
Boatbuilding;*

*(b) retailing sailboards, canoes or wetsuits are included in
Class 524100 Sport and Camping Equipment Retailing;
and*

*(c) hiring of pleasure craft are included in Class 931911
Sports and Services to Sports nec.*

Primary Activities:

Boat trailers dealing

Boats dealing (including used)

Marine accessories retailing nec

Outboard motors retailing

Sailing or nautical accessories retailing

Yacht broking

525

Other Personal and Household Good Retailing

525100 Pharmaceutical, Cosmetic and Toiletry Retailing 1.96%

This class includes employers engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

Primary Activities:

Cosmetics retailing

Drugs retailing

Patent medicines retailing

Perfumes retailing

Pharmacy, retail, operation

Prescriptions, medicinal, dispensing

Toiletries retailing

525200 Antique and Used Good Retailing 3.24%

This class includes employers engaged in retailing (by auction or private treaty) antiques or second hand goods (except motor vehicles).

Exclusions and References:

Employers mainly engaged in

(a) wholesaling or retailing second hand motor vehicles are included in Class 531100 Car Retailing; and

(b) providing auctioning or valuing services (except in the case of real estate or livestock) are included in Class 786900 Business Services nec.

Primary Activities:

Antiques retailing or auctioning

Coin dealing

Disposals retailing

Pawnbroking

Second hand books retailing

Second hand clothes retailing

Second hand furniture retailing or auctioning

Second hand goods retailing (except motor vehicles)

Second hand jewellery retailing

Stamp dealing

525300 Garden Equipment Retailing 4.39%

This class includes employers engaged in retailing horticultural goods such as seeds, seedlings, shrubs, trees or other nursery stock.

Primary Activities:

Bulbs, flower, retailing

Fertilisers retailing

Garden ornaments retailing

Garden supplies retailing nec

Nursery stock retailing

Pesticides retailing

Plant pots retailing

Plants, garden, retailing

Plants, indoor/outdoor hiring

Seedlings retailing

	Seeds, garden, retailing	
	Shrubs or trees retailing	
	Tubers, flower, retailing	
525400	Flower Retailing	2.95%
	This class includes employers engaged in retailing cut flowers or display foliage.	
	Primary Activities:	
	Cut flowers retailing	
	Display foliage retailing	
	Dried flowers retailing	
	Florist, retail, operation	
525500	Watch, Spectacles and Jewellery Retailing	1.83%
	This class includes employers engaged in retailing watches, spectacles, clocks or jewellery.	
	Primary Activities:	
	Clocks retailing	
	Jewellery retailing	
	Silverware retailing	
	Spectacles retailing	
	Sunglasses retailing	
	Watches retailing	
525900	Retailing nec	2.96%
	This class includes employers engaged in retailing goods not elsewhere classified.	
	Primary Activities:	
	Animals, live, retailing	
	Art gallery operation (retail)	
	Brief cases retailing	
	Briquettes retailing	
	Coal retailing	
	Coke retailing	
	Firewood cutting and retailing	

Fireworks retailing
Handbag retailing
Ice retailing
Leather goods retailing (except apparel)
Musical instruments retailing
Prams retailing
Retailing nec
Souvenirs retailing
Specialty stores nec
Swimming pool retailing
Travel goods retailing
Umbrellas retailing
Wigs retailing

526

Household Equipment Repair Services

526110 Household Equipment Repair Services (Electrical) 3.27%

This class includes employers engaged in repairing or installing household electric appliances.

Exclusions and References:

Employers mainly engaged in

- (a) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;*
- (b) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services; and*
- (c) repairing household electronic appliances are included in Class 526120 Household Equipment Repair Services (Electronic).*

Primary Activities:

Air conditioners, portable household, repairing—including maintenance
Heating equipment, portable household electric, repairing
Household electric appliances repairing nec
Refrigerators, household electric, repairing

Repair or maintenance of household electric appliances
(except heating equipment) not requiring electrical work

Repairing household electrical appliances

Sewing machines repairing

Shavers, electric, repairing

Stoves or heaters, household electric, repairing

Washing machines, household electric, repairing

526120 Household Equipment Repair Services (Electronic) 3.27%

This class includes employers engaged in repairing household electronic appliances.

Exclusions and References:

Employers mainly engaged in

(a) repairing or installing household electric appliances are included in Class 526110 Household Equipment Repair Services (Electrical);

(b) car radio repairing are included in Class 462300 Motor Vehicle New or Used Part Dealing; and

(c) repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.

Primary Activities:

Antenna signal amplifier repairing

Cassette player repairing

CD player repairing

DVD player repairing

Radio repairing (except car radios)

Repairing household electronic equipment

Repairing household sound reproduction equipment

Stereo equipment repairing

Television antennae, aerial and satellite dish installation

Television sets repairing

VCR repairing

Video recording equipment repairing

526900 Household Equipment Repair Services nec 1.95%

This class includes employers engaged in repairing non-electric household goods, footwear or leather goods or in providing key cutting or duplicating services.

Primary Activities:

- Boots repairing
- Footwear repairing
- Key cutting or duplicating service
- Leather goods (except apparel) repairing
- Repairing non-electric household or personal goods nec
- Shoe repairs

Subdivision 53 Motor Vehicle Retailing and Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
531		Motor Vehicle Retailing	
	531100	Car Retailing This class includes employers engaged in retailing new or used cars. Primary Activities: New car retailing Used car retailing	2.16%
	531200	Motor Cycle Dealing This class includes employers engaged in wholesaling or retailing new or used motor cycles or scooters, tyres, tubes, parts or accessories for motor cycles, in repairing motor cycles or scooters, and in assembling motor cycles from imported kits. Primary Activities: Go-Karts, motorised, retailing Motor cycle or scooter assembling from imported kits Motor cycle or scooter tyres, tubes, parts or accessories wholesaling or retailing Motor cycles or scooters repairing Motor cycles or scooters wholesaling or retailing (new or used)	2.56%

Motorised minibikes retailing

Motor cycle repairing

531300 Trailer and Caravan Dealing 2.42%

This class includes employers engaged in wholesaling or retailing of caravans or trailers. This class also includes employers engaged in selling mobile homes or cabins.

Exclusions and References:

Employers mainly engaged in

(a) dealing in prefabricated sheds not intended for permanent human occupation are included in Class 453900 Building Supplies Wholesaling nec;

(b) dealing in boat trailers are included in Class 524500 Marine Equipment Retailing; and

(c) hiring of trailers or caravans are included in Class 774220 Other Transport Equipment Leasing nec.

Primary Activities:

Caravans wholesaling or retailing

Horse floats wholesaling or retailing

Mobile homes dealing

Trailers wholesaling or retailing (except boat trailers)

532

Motor Vehicle Services

532100 Automotive Fuel Retailing 3.78%

This class includes employers predominantly engaged in retailing automotive fuel or lubricating oils, with no repairing activities.

Exclusions and References:

Employers mainly engaged in

(a) wholesaling of petroleum products are included in Class 452100 Petroleum Product Wholesaling;

(b) automotive repairs and services other than electrical repairs in conjunction with automotive fuels and/or lubricating oils retailing are in Class 532900 Automotive Repairs and Services nec; and

(c) convenience store operations also retailing automotive fuel and/or lubricating oils (no repairing) are in Class 512900 Specialised Food Retailing nec.

Primary Activities:

Automotive CNG retailing

Diesel oil retailing
Distillate retailing
Engine oils retailing
Kerosene retailing
LPG, automotive, retailing
Lubricating oils or greases retailing
Motor vehicle washing or cleaning service
Petrol retailing
Service station operation (mainly petrol retailing)

532200 Automotive Electrical Services 3.77%

This class includes employers engaged in automotive electrical repairing.

Exclusions and References:

Employers mainly engaged in

(a) factory reconditioning of automotive electrical equipment are included in Class 281300 Automotive Electrical and Instrument Manufacturing; and

(b) automotive repairs and services other than electrical repairs are included in Class 532900 Automotive Repair and Services nec.

Primary Activities:

Auto-electrician operation
Automotive battery retailing
Electrical repairing, automotive

532300 Smash Repairing 3.79%

This class includes employers engaged in repairing, panel beating or spray painting smashed motor vehicles.

Exclusions and References:

Employers mainly engaged in making permanent body conversions to passenger cars, or involved in permanent bodywork changes to large vehicles and truck trays are included in Class 281200 Motor Vehicle Body Mfg.

Primary Activities:

Motor vehicle body repairing
Motor trimming

Motor vehicle smash repairing

Panel beating (motor body repairing)

Rustproofing, automotive

Spray painting (motor body repairing)

Towing service, motor vehicle

Trucks, smash repairing (excluding permanent bodywork changes)

532400 Tyre Retailing 3.83%

This class includes employers engaged in retailing motor vehicle tyres (new or reconditioned) or tubes, or in repairing (except retreading, recapping or rerubbing) motor vehicle tyres or tubes.

Exclusions and References:

Employers mainly engaged in

(a) retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg; and

(b) dealing in motor cycle tyres and tubes are included in Class 531200 Motor Cycle Dealing.

Primary Activities:

Tyres or tubes, motor vehicle, repairing (except retreading)

Tyres or tubes, motor vehicle, retailing

532900 Automotive Repair and Services nec 3.76%

This class includes employers engaged in repairing motor vehicles and boats other than smash repairs.

Exclusions and References:

Employers mainly engaged in

(a) retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg;

(b) engine reconditioning on a factory exchange basis are in Class 281900 Automotive Component Mfg nec; and

(c) and automotive electrical repairs are included in Class 532200 Automotive Electrical Services.

Primary Activities:

Auto accessory installation

Boat engine repairs

Car alarm and/or immobiliser installation or repair

Engine reconditioning, customised

Motor vehicle clutch or brake repairing

Motor vehicle radiator repairing

Muffler repairing, automotive

Sun roof installation

Transmission or gearbox assemblies, motor vehicle, reconditioning or rebuilding

Window tinting after manufacture of windscreen

Windscreen fitting

Division H Accommodation, Cafes and Restaurants

This Division includes all employers engaged in providing hospitality services in the form of accommodation, meals and drinks.

Subdivision 57 Accommodation, Cafes and Restaurants

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
571		Accommodation	
	571000	Accommodation	4.76%
		This class includes hotels, motels and similar employers engaged in providing short term accommodation.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in renting or leasing their own (including leased) residential properties or dwellings (other than holiday houses or flats) to others are included in Class 771120 Residential Property Operators.</i>	
		Primary Activities:	
		Bed and breakfast guest house operation	
		Camping ground operation	
		Caravan park operation	
		Guest house operation	
		Holiday houses and flats operation	
		Hotel operation	
		Mobile home park operation	

Motel operation
 Private hotel operation (short term accommodation)
 Relocatable home park operation
 Ski-lodge operation
 Student residences operation (except boarding schools)
 University student residences/accommodation services
 Youth hostel operation

572

Pubs, Taverns and Bars

572000

Pubs, Taverns and Bars

3.95%

This class includes hotels, bars or similar employers (except licensed clubs) engaged in selling alcoholic beverages for consumption on the premises, or in selling alcoholic beverages both for consumption on and off the premises (eg from bottle shops located at such premises).

Exclusions and References:

Employers mainly engaged in

(a) retailing alcoholic beverages for consumption off the premises are included in Class 512300 Liquor Retailing; and

(b) operating licensed clubs are included in Class 574000 Clubs (Hospitality).

Primary Activities:

Bar operation (mainly drinking place)
 Hotel operation (mainly drinking place)
 Night club operation (mainly drinking place)
 Pub operation (mainly drinking place)
 Tavern operation (mainly drinking place)
 Wine bar operation (mainly drinking place)

573

Cafes and Restaurants

573000

Cafes and Restaurants

3.78%

This class includes employers engaged in providing meals for consumption on the premises.

Exclusions and References:

Employers which are mainly engaged in

(a) retailing ready to eat food in take away containers are included in Class 512500 Takeaway Food Retailing;

(b) selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars;

(c) operating hospitality clubs are included in Class 574000 Clubs (Hospitality); and

(d) internet cafe operation without food or beverage service are included in Class 712000 Telecommunications Services.

Primary Activities:

Cafe operation

Catering service operation

Internet cafe operation with food and/or beverage service

Restaurant operation

Theatre restaurant operation

574

Clubs (Hospitality)

574000

Clubs (Hospitality)

4.05%

This class includes associations engaged in providing hospitality services to members. These employers also may provide gambling, sporting or other social or entertainment facilities.

Primary Activities:

Club operation (hospitality)

Licensed club operation

Operation of sporting grounds or facilities located within the club premises and/or boundaries

Division I Transport and Storage

This Division includes all employers engaged in providing passenger or freight transport by road, rail, water or air; terminal facilities for passengers or freight; services related to transport such as car parking, stevedoring, harbour services, navigation services, airport operation or space port operation; booking, travel, freight forwarding, crating or customs agency services; and storage facilities. Employers engaged in operating pipelines for the transportation of oil, gas, etc, on a contract or fee basis are included in this Division.

Subdivision 61 Road Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
611		Road Freight Transport	
	611010	Road Freight Transport—Bulk Freight This class includes employers engaged in the transportation of bulk freight by road, generally with no handling of the freight by the driver. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) transporting general freight by road where the driver is generally involved in loading and unloading the freight, are included in either Class 611020 Road Freight Transport—Short Distance, or Class 611030 Road Freight Transport—Long Distance;</i> <i>(b) bulk delivery of new household and office furniture are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 road Freight Transport—Long Distance as appropriate; and</i> <i>(c) crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec.</i> Primary Activities: Bulk freight transport (road) Container transport (road) Truck relocation service	8.97%
	611020	Road Freight Transport—Short Distance This class includes employers engaged in the transportation of general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of up to 500 km for the round trip. It also includes employers engaged in renting trucks with drivers for general road freight transport up to 500 km for the round trip.	9.04%

Exclusions and References:

Employers mainly engaged in

- (a) transporting bulk freight by road with generally no handling of the freight by the driver are included in Class 611010 Road Freight Transport—Bulk Freight;*
- (b) transporting general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of more than 500 km for the round trip, are included in Class 611030 Freight Transport—Long Distance;*
- (c) packing, delivery and relocation of household and office furniture by road are included in Class 611040—Furniture Removal;*
- (d) providing road freight terminal facilities or services on a contract or fee basis to road transport units are included in Class 661900 Services to Road Transport nec;*
- (e) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling;*
- (f) leasing or hiring trucks from own stocks, without drivers are included in Class 774100 Motor Vehicle Hiring; and*
- (g) restocking of vending machines where the employer is the owner of the product contained in the vending machine is included in Class 512900—Specialised Food Retailing nec.*

Primary Activities:

Bulk newspaper delivery service, short distance

Delivery service, road (except courier), short distance

Home delivery (groceries)

Taxi truck service (with driver), short distance

Truck hire service (with driver), short distance

611030 Road Freight Transport—Long Distance 8.90%

This class includes employers engaged in the transportation of general freight by road, where the driver is involved in loading and unloading the freight, involving distances of more than 500 km for the round trip.

Exclusions and References:

Employers mainly engaged in

(a) transporting general freight by road, where the driver is involved in loading and unloading the freight, involving distances up to 500 km for the round trip are included in Class 611020 Road Freight Transport—Short Distance; and

(b) transporting bulk freight by road with generally no handling of the freight by the driver, are involved in Class 611010 Road Freight Transport—Bulk Freight.

Primary Activities:

Bulk newspaper delivery service, long distance

Delivery service, road (except courier), long distance

Taxi truck service (with driver), long distance

Truck hire service (with driver), long distance

611040 Furniture Delivery and Removal Service 9.21%

This class includes employers engaged in the packing, delivery and relocation of household and office furniture by road.

Exclusions and References:

Employers mainly engaged in the bulk delivery of new household and office furniture from manufacturer to wholesaler, or wholesaler to retailer are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 Road Freight Transport—Long Distance as appropriate.

Primary Activities:

Home furniture delivery service

Office furniture delivery service

Furniture removal service

612 Road Passenger Transport

612100 Long Distance Bus Transport 4.22%

This class includes employers engaged in operating buses for the transportation of passengers over long distances.

Exclusions and References:

Employers mainly engaged in providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec.

Primary Activities:

Charter bus service, long distance

Passenger transport service, bus, long distance

Tourist coach service, long distance

612200 Short Distance Bus Transport (Including Tramway) 5.28%

This class includes employers engaged in operating urban buses for the transportation of passengers, or in operating tramways for the transportation of passengers.

Exclusions and References:

Employers mainly engaged in

(a) tramway rolling stock repair are included in Class 282300 Railway Equipment Mfg;

(b) providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec; and

(c) providing community transport services mainly on account of government agencies or not-for-profit organisations are included in Class 872920 Non-Residential Care Services nec.

Primary Activities:

Airport bus service

Charter bus service, short distance

Metropolitan bus service

O-bahn bus service

Passenger transport service, bus, short distance

School bus service

Tourist coach service, short distance

Tramway passenger transport service

612310 Taxi Drivers—Metropolitan—T-Plate \$2,605 per plate

This class includes employers engaged in operating taxi cabs with T-plates in the metropolitan areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612315 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Plate operators that are limited proprietary companies are not eligible for WIC 612315.

Exclusions and References:

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:

Taxi cab service

612315 Taxi Drivers—Metropolitan—T-plate \$1,296 per plate

This class includes employers engaged in operating taxi cabs with T-plates in metropolitan areas using other drivers on average of 2 shifts per week or less.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

612320 Taxi Drivers—Non-metropolitan—TC-plate \$1,719 per plate

This class includes employers engaged in operating taxi cabs with TC-plates in country areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612322, 612324 or 612326 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Plate operators that are limited proprietary companies are not eligible for WIC 612322, 612324 or 612326.

Exclusions and References:

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

Primary Activities:

Taxi cab service

612322 Taxi Drivers—Non-Metropolitan—TC-plate \$159 per plate

This class includes owner/operators engaged in operating taxi cabs with TC-plates in country areas with no intention to employ other drivers.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

(a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;

(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and

(c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

612324 Taxi Drivers—Non-Metropolitan—TC-plate \$595 per plate

This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 1 shift per week.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

- (a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

612326 Taxi Drivers—Non-Metropolitan—TC-plate \$1,151 per plate

This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 2 shifts per week.

Exclusions and References:

Plate operators that are limited proprietary companies are not eligible for this class.

Employers mainly engaged in

- (a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

612330 Hire Car Drivers \$1,732 per plate

This class includes employers engaged in operating hire cars with HC-plates with drivers for the transportation of passengers.

Exclusions and References:

Employers mainly engaged in

- (a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

Primary Activities:

Hire car with drivers

612340 Other Road Passenger Transport nec 4.75%

This class includes employers engaged in operating other forms of road vehicles nec for the transportation of passengers, taxi base operations (except for drivers) and taxi call centres.

Primary Activities:

Hire car service operators (without HC-plates)

Road passenger transport nec

Taxi booking operations (except for taxi trucks)

Taxi cab management service (ie operation on behalf of owner)

Taxi network operation (except for taxi trucks)

Taxi radio base operation (except for taxi trucks)

Subdivision 62 Rail Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
620		Rail Transport	
	620000	Rail Transport	4.99%
		This class includes employers engaged in operating railways (except tramways) for the transportation of freight or passengers, in operating railway terminal or depot facilities for receiving, despatching or transferring rail freight or cargo, or in providing services allied to railway transport not elsewhere classified.	

Exclusions and References:

Employers mainly engaged in

- (a) repairing railway rolling stock or locomotives are included in Class 282300 Railway Equipment Mfg;*
- (b) constructing or repairing railway permanent way are included in Class 412200 Non-Building Construction nec;*
- (c) providing catering services are included in Class 573000 Cafes and Restaurants;*
- (d) operating tramways for the transport of passengers are included in Class 612200 Short Distance Bus Transport (Including Tramway);*
- (e) rail freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and*
- (f) operating railways as a tourist attraction are included in Class 933000 Other Recreation Services.*

Primary Activities:

- Container terminal operation (railway)
- Freight transport service (railway)
- Locomotive leasing
- Passenger transport service (railway)
- Railway station operation
- Suburban railway transport service (except tramway transport)
- Terminal operation (railway)

Subdivision 63 Water Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
630		Water Transport	
	630100	International Sea Transport	4.28%
		This class includes employers engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic and foreign ports.	

Exclusions and References:

Employers mainly engaged in

- (a) repairing, refitting or converting ships are included in Class 282100 Shipbuilding;*
- (b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;*
- (c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;*
- (d) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and*
- (e) leasing, hiring, or chartering ships without crew are included in Class 774220 Other Transport Equipment Leasing nec.*

Primary Activities:

Freight transport service (international sea transport)

Ocean cruise services (between domestic and foreign ports)

Passenger transport service (international sea transport)

Ship management service for international sea transport (ie operation of ships on behalf of owners)

630200 Coastal Water Transport 4.86%

This class includes employers engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic ports. It also includes employers engaged in chartering or leasing ships with crew, for any period, for use in coastal sea transport.

Exclusions and References:

Employers mainly engaged in

- (a) operating ships or boats within harbours or inland waters for the transportation of passengers or freight are included in Class 630300 Inland Water Transport;*
- (b) operating sea transport terminals are included in Class 662200 Water Transport Terminals;*
- (c) providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;*
- (d) operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec;*
- (e) sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and*
- (f) leasing, hiring or chartering ships, fishing boats or pleasure craft without crew are included in Class 774220 Other Transport Equipment Leasing nec.*

Primary Activities:

Boat charter, lease or rental (with crew; for any period; for coastal water transport; except recreational)

Freight transport service (coastal sea transport)

Island ferry operation (in coastal waters)

Ocean cruise services (between domestic ports)

Passenger transport service (coastal sea transport)

Ship charter, lease or rental (with crew; for any period; for coastal sea transport)

Ship management service for coastal sea transport (ie operation of ships on behalf of owners)

Vehicular ferry operation (in coastal waters)

Water Taxi

630300

Inland Water Transport

3.73%

This class includes employers engaged in the operation of vessels for the transportation of freight or passengers in harbours or inland waters (except tug boats or lighters).

Exclusions and References:

Employers mainly engaged in

(a) operating vehicular punts are included in Class 661900 Services to Road Transport nec;

(b) providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and

(c) hiring or renting pleasure boats from own stocks, without crew, are included in Class 774220 Other Transport Equipment Leasing nec.

Primary Activities:

Cruise operation (river, harbour or lake; with or without restaurant facilities)

Freight transport service (river, harbour or lake)

Passenger ferry operation (river, harbour or lake)

Passenger transport service (river, harbour or lake)

Water taxi service (river, harbour or lake)

Subdivision 64 Air and Space Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
640		Air and Space Transport	
	640100	Scheduled International Air Transport	2.61%
		This class includes employers engaged in operating aircraft on scheduled routes for the transportation of passengers or freight between domestic and foreign ports.	

Exclusions and References:

Employers mainly engaged in

- (a) repairing aircraft are included in Class 282400 Aircraft Mfg;*
- (b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight between domestic and foreign airports are included in Class 640300 Non-Scheduled Air and Space Transport;*
- (c) operating ticket sales or booking offices of non-resident airlines are included in Class 664100 Travel Agency Services; and*
- (d) international air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.*

Primary Activities:

Aircraft charter, lease or rental (with crew; for use in scheduled international air transport)

Air transport service (scheduled international)

Air transport terminal operation (for scheduled international air transport; except airports)

Freight transport service (scheduled international air transport)

Passenger transport service (scheduled international air transport)

640200 Scheduled Domestic Air Transport 2.02%

This class includes employers engaged in operating aircraft on scheduled routes for the transportation of passengers or freight domestically.

Exclusions and References:

Employers mainly engaged in

- (a) repairing aircraft are included in Class 282400 Aircraft Mfg;*
- (b) operating aircraft on a non-scheduled basis for the transportation of passengers or freight domestically are included in Class 640300 Non-Scheduled Air and Space Transport; and*
- (c) domestic air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.*

Primary Activities:

Air transport service (scheduled domestic)

Air transport terminal operation (for scheduled domestic air transport; except airports)

Aircraft charter, lease or rental (with crew; for use in scheduled domestic air transport)

Freight transport service (scheduled domestic air transport)

Passenger transport service (scheduled domestic air transport)

640300 Non-Scheduled Air and Space Transport 2.23%

This class includes employers engaged in operating aircraft on other than scheduled routes for the transportation of passengers or freight. It also includes employers engaged in operating flying schools.

Exclusions and References:

Employers mainly engaged in

- (a) aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;*
- (b) repairing aircraft are included in Class 282400 Aircraft Mfg;*
- (c) civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;*
- (d) air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;*
- (e) leasing or hiring aircraft without crew, from own stocks are included in Class 774220 Other Transport Equipment Leasing nec; and*
- (f) aerial surveying or photography are included in Class 782200 Surveying Services.*

Primary Activities:

Aerial advertising services

Aircraft charter, lease or rental (with crew; for use in non-scheduled air transport)

Air transport terminal operation (for non-scheduled air transport; except airports)

Freight transport service (non-scheduled air transport)
 Passenger transport service (non-scheduled air transport)
 Space transport service (non-scheduled)
 Skywriting
 Hot air ballooning
 Helicopter Charter

Subdivision 65 Other Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
650		Other Transport	
	650100	Pipeline Transport This class includes employers engaged in operating pipelines for the transportation of oil, gas, water or other materials on a contract or fee basis. Primary Activities: Pipeline operation (for the transport of oil, gas, water or other materials on a contract or fee basis)	6.52%
	650900	Transport nec This class includes employers engaged in the transportation of passengers or freight not elsewhere classified. Primary Activities: Cable car operation (except tramway) Chair lift operation Freight transport operation nec Monorail operation Over snow transport operation Passenger transport operation nec Shopping trolley collection services Transport operation nec	6.52%

Subdivision 66 Services to Transport

Column 1	Column 2	Column 3	Column 4
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Group	Class	Title and Description	Rate
661		Services to Road Transport	
	661100	Parking Services	3.07%
		This class includes employers engaged in providing motor vehicle parking facilities.	
		Primary Activities:	
		Car park operation	
		Parking station operation	
	661900	Services to Road Transport nec	4.23%
		This class includes employers engaged in providing services to road transport not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in operating passenger ferries which may also carry some freight or motor vehicles are included in the appropriate classes in Group 630 Water Transport.</i>	
		Primary Activities:	
		Container terminal or park facilities provision (for road freight on a fee or contract basis)	
		Escort vehicle operations for road haulage	
		Terminal facilities provision (to road freight or passenger transport employers on a fee or contract basis)	
		Toll bridge operation	
		Toll road operation	
		Vehicular ferry or punt operation (in inland waters)	
		Weighbridge operation	
662		Services to Water Transport	
	662100	Stevedoring	9.01%
		This class includes employers engaged in the provision of labour for the loading or unloading of vessels.	
		Primary Activities:	
		Ship loading or unloading service (provision of labour only)	
		Stevedoring	
	662200	Water Transport Terminals	2.61%

This class includes employers engaged in the operation of ship mooring facilities or of passenger or freight sea transport terminals (including sea cargo container terminals and coal or grain loaders) used for the loading or unloading of vessels.

Exclusions and References:

Employers mainly engaged in providing stevedoring services are included in Class 662100 Stevedoring.

Primary Activities:

Coal loader operation (sea transport)

Container terminal operation (marine cargo)

Freight terminal operation (sea transport)

Grain loader operation (sea transport)

Passenger terminal operation (sea transport)

Ship mooring service

Terminal operation (sea transport)

662300 Port Operators 2.43%

This class includes employers engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.

Exclusions and References:

Employers mainly engaged in

(a) constructing port facilities are included in Class 412200 Non-Building Construction nec; and

(b) planning port facilities are included in the appropriate classes within Group 782 Technical Services.

Primary Activities:

Port operation

Wharf facility leasing

Wharf provision

662910 Water Transport Agency Services 0.57%

This class includes employers engaged in providing administrative and agency services to water transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) chartering or leasing ships or boats for the transportation of passengers or freight (except fishing vessels and pleasure craft) with crew are included in the appropriate classes in Group 630 Water Transport;*
- (b) operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;*
- (c) sea freight forwarding are included in Class 664300 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;*
- (d) providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling;*
- (e) ship broking are included in Class 664900 Services to Transport nec; and*
- (f) operating marina facilities for pleasure craft are included in Class 931911 Sports and Services to Sports nec.*

Primary Activities:

Ship registration service

Shipping agency service

Ships agency service

662920 Services to Water Transport nec 5.67%

This class includes employers engaged in providing port and harbour services not elsewhere classified.

Exclusions and References:

Employers mainly engaged in repairing ships or boats are included in Classes 282100 Shipbuilding and 532300 Smash Repairing respectively.

Primary Activities:

Distressed vessel towing service

Harbour services nec

Lift span bridge operation

Lighthouse service

Navigation service, water transport

Pilotage service

Port services nec
 Salvage service, marine
 Towboat operation
 Tugboat operation
 Waterways, navigable, operation

663

Services to Air Transport

663000 Services to Air Transport 2.92%

This class includes employers engaged in providing civil airport and space port facilities, aerospace navigation, and other services to air or space transport employers.

Exclusions and References:

Employers mainly engaged in

- (a) aircraft repair are included in Class 282400 Aircraft Mfg;*
- (b) aircraft leasing or chartering with crew, or in the operation of passenger or freight air transport terminals (whether at airports or not) are included in the appropriate classes of Group 640 Air and Space Transport;*
- (c) operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services; and*
- (d) aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774220 Other Transport Equipment Leasing nec.*

Primary Activities:

Airport operation (civil; except air transport terminals)
 Airport services
 Navigation service, air transport
 Space port operation

664

Other Services to Transport

664100 Travel Agency Services 0.61%

This class includes employers engaged in providing travel agency services such as transport and/or accommodation bookings and tour wholesaling or retailing.

Primary Activities:

Booking service (passenger transport and/or accommodation)

Ticket consolidation service (for passenger transport)

Ticket selling (for non-resident airlines)

Tour guide service

Tour retailing service

Tour wholesaling service

Tourist bureau service

Travel agency service

664210 Freight Forwarding (Road)—Goods Handling 3.98%

This class includes employers engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if their activities in this regard include manually or mechanically handling the goods involved.

Exclusions and References:

Employers mainly engaged in

(a) freight forwarding by road who do not undertake any manual or mechanical handling of goods are included in 664220 Freight Forwarding (Road)—No Goods Handling; and

(b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:

Freight forwarding service (road)—goods handling

664220 Freight Forwarding (Road)—No Goods Handling 0.92%

This class includes employers engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if they do not undertake any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

- (a) freight forwarding by road who undertake any manual or mechanical handling of goods are included in 664210 Freight Forwarding (Road)—Goods Handling; and*
- (b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.*

Primary Activities:

Freight forwarding service (road)—no goods handling

664310 Freight Forwarding (Other Than Road)—Goods Handling 1.76%

This class includes employers engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they undertake any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

- (a) freight forwarding other than by road who do not undertake any manual or mechanical handling of goods are included in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;*
- (b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and*
- (c) freight brokerage are included in Class 664900 Services to Transport nec.*

Primary Activities:

Freight forwarding service (except by road), goods handling

Rail freight forwarding

664320 Freight Forwarding (Other than Road)—No Goods Handling 0.68%

This class includes employers engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they do not undertake in any manual or mechanical handling of the goods involved.

Exclusions and References:

Employers mainly engaged in

- (a) freight forwarding other than by road who undertake any manual or mechanical handling of goods are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling;*
- (b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and*
- (c) freight brokerage are included in Class 664900 Services to Transport nec.*

Primary Activities:

Freight forwarding service (except by road), no goods handling

664410 Customs Agencies—Goods Handling 1.89%

This class includes employers engaged in providing customs services which involve any manual or mechanical handling of goods.

Exclusions and References:

Employers mainly engaged in

- (a) customs agency services which do not involve any handling of goods are included in Class 664420 Customs Agencies—No Goods Handling; and*
- (b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.*

Primary Activities:

Customs agency service, goods handling

Customs clearance service, goods handling

664420 Customs Agencies—No Goods Handling 0.72%

This class includes employers engaged in providing customs services which do not involve any manual or mechanical handling of goods.

Exclusions and References:

Employers mainly engaged in

(a) customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and

(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

Primary Activities:

Customs agency service, no goods handling

Customs clearance service, no goods handling

Export documentation preparation service

Import documentation preparation service

664900 Services to Transport nec 0.82%

This class includes employers engaged in the provision of services to transport not elsewhere classified.

Exclusions and References:

Employers mainly engaged in hiring or leasing pallets, from own stocks, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.

Primary Activities:

Crating or packing service (for transport)

Transport container repair or refurbishing

Wool dumping

Subdivision 67 Storage

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
670		Storage	
	670100	Grain Storage	6.80%
		This class includes employers engaged in the storage of cereal grains.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in operating grain loading facilities at water transport terminals are included in Class 662200 Water Transport Terminals.</i>	
		Primary Activities:	

	Grain elevator operation	
	Grain silo operation	
	Grain storage	
	Storage service (grain)	
670900	Storage nec	4.89%
	This class includes employers engaged in providing storage or warehousing services not elsewhere classified.	
	<i>Exclusions and References:</i>	
	<i>Employers engaged in self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers.</i>	
	Primary Activities:	
	Bond store operation	
	Free store operation (storage of goods not under bond)	
	Controlled atmosphere store operation	
	Furniture storage service	
	Self-storage service, involved in goods handling and/or storage operations	
	Storage service nec	
	Warehousing nec	

Division J Communication Services

This Division includes all employers engaged in providing postal, courier and telecommunication services.

Subdivision 71 Communication Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
711		Postal and Courier Services	
	711110	Postal Delivery Services	4.89%
		This class includes employers engaged in picking up, transport, and delivery (domestic or international) of addressed or unaddressed mail, packages and parcels. This class includes collection of mail from public letter boxes or from post offices, sorting of mail, and distribution and delivery.	

Exclusions and References:

Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.

Primary Activities:

Advertising brochures, letter box delivery

Mail services, delivery and collection

711120 Postal Agency Services 1.37%

This class includes employers engaged in post office agencies and sale of postage stamps.

Exclusions and References:

Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.

Primary Activities:

Mailbox rental services

Post office operation

Postal agency operation

711200 Courier Services 4.89%

This class includes employers engaged in the express door-to-door pick up, transport, and delivery of letters and mail-type articles. The activity may involve the use of one or more modes of transport which may be privately or publicly owned.

Exclusions and References:

Employers mainly engaged in

(a) other ordinary private sector delivery services are included in the appropriate classes in Division I Transport and Storage; and

(b) ordinary (non-express) post office parcel delivery services are included in Class 711110 Postal Delivery Services.

Primary Activities:

Couriers

Customised express pick up and delivery service

Messenger service

712 Telecommunication Services

712000 Telecommunication Services 0.50%

This class includes employers engaged in providing telecommunication services to the public by wire, cable or radio.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;*
- (b) cable laying, transmission line or tower construction, or in the installation or repair of telephone or telegraphic equipment are included in the appropriate classes in Division E Construction;*
- (c) operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec;*
- (d) operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services; and*
- (e) operating internet cafes with food and/or beverage service are included in Class 573000 Cafes and Restaurants.*

Primary Activities:

Cable service (communication)
Communication channel service
Internet service providers
Multi-purpose communication channel operation
Network communication service
Radio telephone service
Radio relay station operation
Satellite communications service
Telecommunications service
Telegram service
Telegraph service
Telephone exchange operation
Telephone service
Teleprinter service
Television relay station operation

Telex service

Division K Finance and Insurance

This Division includes all employers engaged in the provision of finance, in investing money in predominantly financial assets, in providing services to lenders, borrowers and investors, in providing insurance cover of all types, and in providing services to insurance underwriters and to people or organisations seeking insurance.

Subdivision 73 Finance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
731		Central Bank	
	731000	Central Bank This class includes employers engaged in the operation of government central banks, not involving personal "over the counter" customer service. Primary Activities: Government central bank operation	0.52%
732		Deposit Taking Financiers	
	732100	Banks This class includes employers engaged in the banking activities of recognised banks. Primary Activities: Development bank operation Savings bank operation Trading bank operation	0.40%
	732200	Building Societies This class includes employers and specialised financiers engaged in providing loans for home building or purchasing purposes, as well as taking deposits. Primary Activities: Permanent building society operation	1.05%
	732300	Credit Unions This class includes employers engaged in the operation of credit unions or cooperatives engaged in lending money to their members for various purposes, as well as taking deposits.	1.05%

Primary Activities:

Credit union operation

732400 Money Market Dealers 0.46%

This class includes employers engaged in holding and dealing in securities issued by the Government, in dealing in the short term money market, and in other liquidity placements.

Exclusions and References:

Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.

Primary Activities:

Bill of exchange discounting or financing (except by banks)

Money market dealer

732900 Deposit Taking Financiers nec 0.85%

This class includes employers engaged in the provision of finance which is predominantly in the form of business and commercial lending, including financial leasing, and in borrowing funds for this purpose from the public or from related organisations.

Exclusions and References:

Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.

Primary Activities:

Financial intermediation nec

733

Other Financiers

733000 Other Financiers 0.53%

This class includes employers engaged in providing credit, or lending money, or in leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) not elsewhere classified. Included are employers which borrow and lend money from a group of employers related to it. Employers of terminating building societies (except terminating building society management on a commission or fee basis) are included.

Exclusions and References:

Employers whose main source of funds is deposits are included in Group 732 Deposit Taking Financiers. Employers mainly engaged in finance broking or in arranging finance for others, or in carrying out or in managing the operations of terminating building societies on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.

Primary Activities:

Financing nec

Motor vehicle leasing on purely financial basis

Terminating building society operation (except terminating building society management on a commission or fee basis)

734

Financial Asset Investors

734000

Financial Asset Investors

0.53%

This class includes employers (except employers of separately constituted superannuation funds) engaged in investing money on their own account in predominantly financial assets (including mortgages). Also included are investment type employer trusts engaged in holding financial assets.

Exclusions and References:

Employers of holding companies mainly engaged in activities other than holding shares, or of trusts or funds mainly engaged in producing goods or services (rather than merely investing money), are classified to the appropriate industry classes in accordance with their major activity. Employers mainly engaged in

(a) providing benefits through separately constituted funds are included in 741200 Superannuation Funds;

(b) underwriting new security issues, or in buying or selling stocks, shares or other financial securities for others are included in Class 751100 Financial Asset Broking Services;

(c) managing (eg on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or employers mainly engaged in providing trustee or financial asset investment advisory services are included in Class 751900 Services to Finance and Investment nec; and

(d) operating real property are included in Subdivision 77 Property Services.

Primary Activities:

Friendly Society operation (investment type; in predominantly financial assets)

Investment operation (own account; in predominantly financial assets; except superannuation funds)

Employer trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)

Holding company operation (viz holding shares in subsidiary companies)

Subdivision 74 Insurance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
741		Life Insurance and Superannuation Funds	
	741100	<p>Life Insurance</p> <p>This class includes employers engaged in providing life insurance cover.</p> <p><i>Exclusions and References:</i> <i>Superannuation funds managed by life insurance companies are included in Class 741200 Superannuation Funds. This exclusion does not relate to statutory funds of life insurance companies for the purpose of conducting superannuation business—such funds are part of the assets of the life insurance companies.</i></p> <p>Primary Activities:</p> <p>Life insurance provision</p> <p>Life reinsurance provision</p>	0.42%
	741200	<p>Superannuation Funds</p> <p>This class includes employers of separately constituted funds engaged in providing retirement benefits.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis are included in Class 752000 Services to Insurance.</i></p> <p>Primary Activities:</p> <p>Approved Deposit Fund (Superannuation) operation</p>	0.41%

	Pension fund, separately constituted, operation	
	Superannuation fund, separately constituted, operation	
742	Other Insurance	
742100	Health Insurance	1.05%
	This class includes employers engaged in providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs.	
	Primary Activities:	
	Dental insurance provision	
	Funeral benefit provision	
	Health insurance provision	
742200	General Insurance	0.83%
	This class includes employers engaged in providing motor vehicle, fire, marine, comprehensive household or insurance cover not elsewhere classified.	
	<i>Exclusions and References:</i>	
	<i>Insurance broking employers of foreign based insurance underwriters, not carrying insurance domestically, are included in Class 752000 Services to Insurance.</i>	
	Primary Activities:	
	Accident insurance provision	
	All risks insurance provision	
	Fire insurance provision	
	General insurance provision	
	Household insurance provision	
	Insurance provision nec	
	Mortgage insurance provision	
	Motor vehicle insurance provision	
	Owner's liability insurance provision	
	Reinsurance (except life) provision	
	Third party insurance provision	
	Travel insurance provision	
	Worker's compensation insurance provision	

Subdivision 75 Services to Finance and Insurance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
751		Services to Finance and Investment	
	751100	Financial Asset Broking Services	0.31%
		This class includes employers engaged in trading in stocks, shares or other financial assets for others, or in underwriting financial asset issues.	
		Primary Activities:	
		Commodity futures broking or dealing (on commission)	
		Financial asset broking service	
		Mortgage broking service	
		Stock broking or trading (on commission)	
	751900	Services to Finance and Investment nec	0.31%
		This class includes employers engaged in providing nominee, trustee, investment management or advisory services, or other services in the field of finance or investment (except insurance or superannuation). Also included in this class are employers of incorporated stock exchanges.	
		Primary Activities:	
		Credit card administration service	
		Executor service	
		Finance consultant service	
		Finance service nec	
		Financial asset investment consultant service	
		Fund raising (on a commission or fee basis) nec	
		Money changing service (non-bank)	
		Nominee service	
		Portfolio, investment, management service (on a commission or fee basis)	
		Security valuation service	
		Share registry operation	
		Stock exchange operation	

	Terminating building society management service (on a commission or fee basis)	
	Trustee service	
	Welfare fund raising	
752	Services to Insurance	
	752000 Services to Insurance	0.37%
	<p>This class includes employers engaged in providing insurance broking or agency services, or other services to insurance such as consultant, claim assessment or adjustment services. This class also includes foreign based insurance underwriters engaged in insurance broking (not carrying) domestically, as well as employers engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis.</p> <p>Primary Activities:</p> <ul style="list-style-type: none"> Actuarial service Claim adjustment service Claim assessment service Insurance agency service Insurance broking service Insurance consultant service Insurance fund management service (on a commission or fee basis) Superannuation fund management service (on a commission or fee basis) 	

Division L Property and Business Services

This Division includes all employers engaged in renting and leasing assets as well as employers engaged in providing a wide variety of business services.

Subdivision 77 Property Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
771		Property Operators and Developers	
	771110	Residential Strata Schemes	1.19%
		This class consists of residential strata schemes.	

Primary Activities:

Residential strata schemes (body corporate employer)

771120 Residential Property Operators 0.86%

This class includes employers engaged in renting or leasing their own or leased residential properties (including space in such properties) or dwellings (other than holiday houses or flats) to others. Note: All renting and leasing activities can be performed either as owner or as lease holder. Leasing includes sub-leasing.

Exclusions and References:

Employers mainly engaged in

(a) undertaking or supervising construction work arising from the subdivision or development of land are included in the appropriate industry classes in Division E Construction; and

(b) operating hotels or motels (except with licensed premises), boarding or rooming houses, student residences, caravan parks, holiday houses or flats (except in renting or leasing dwellings) are included in Class 571000 Accommodation.

Primary Activities:

Apartments (except holiday apartments) renting or leasing

Buildings renting or leasing, residential

Flats (except holiday flats) renting or leasing

Houses (except holiday houses) renting or leasing

771210 Commercial Property Strata Schemes 1.25%

This class consists of commercial property strata schemes.

Primary Activities:

Commercial property strata schemes (body corporate employers)

771220 Commercial Property Operators and Real Estate Developers 0.90%

This class includes employers engaged in the leasing out of commercial and industrial property. This class also includes employers engaged in land subdivision and development, except those undertaking supervision or oversighting of construction work.

Exclusions and References:

Employers mainly engaged in supervising or overlooking construction activities are included in the relevant class in Division E Construction.

Employers engaged in self storage operations with goods handling and storage operations are in Class 670900 Storage nec.

Primary Activities:

Buildings, non-residential, renting or leasing

Land development or subdivision

Property, non-residential, renting or leasing

Residential property developers (except construction)

Self storage operations where employees only perform administrative and/or managerial duties

772

Real Estate Agents

772000

Real Estate Agents

0.60%

This class includes employers engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.

Exclusions and References:

Employers mainly engaged in providing a real estate title transfer service performed by qualified legal practitioners are included in Class 784100 Legal Services.

Primary Activities:

Broking service (real estate)

Conveyancing service (other than by employees of qualified legal practitioners)

Real estate agency service

Real estate auctioning service

Real estate body corporate management service

Real estate broking service

Real estate management service

Real estate rental agency service

Real estate title transfer service (other than by employers of qualified legal practitioners)

Real estate valuers

Time share apartment management service

		Title searching service	
		Valuing service (real estate)	
773		Non-Financial Asset Investors	
	773000	Non-Financial Asset Investors	1.05%
		This class includes employers engaged in holding intellectual property or other non-financial assets (except real estate or plant and equipment) which were not produced by the employer and from which they derive income from payments for the use of those assets or for reproducing those assets.	
		Primary Activities:	
		Investing in patents and copyrights	
		Investing in tangible artistic work	
		Non-financial asset investing nec	
		Taxi cab plate leasing	
774		Machinery and Equipment Hiring and Leasing	
	774100	Motor Vehicle Hiring	2.65%
		This class includes employers engaged in leasing, hiring or renting motor vehicles from own stocks, without drivers (except licensed taxi cabs or hire cars).	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;</i>	
		<i>(b) leasing, hiring or renting licensed taxi cabs or hire cars are included in the appropriate class in Group 612 Road Passenger Transport; and</i>	
		<i>(c) leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers.</i>	
		Primary Activities:	
		Bus leasing (from own stocks; without driver)	
		Campervan leasing, hiring or renting (from own stocks; without driver)	
		Car leasing, hiring or renting (from own stocks, without driver; except licensed hire cars or taxi cabs)	
		Truck leasing, hiring or renting (from own stocks; without driver)	

774210 Boat and Ferry Hiring 3.95%

This class includes employers engaged in leasing or hiring ships, boats or ferries without drivers or crew.

Primary Activities:

Boat leasing

Houseboat leasing

Ship leasing

774220 Other Transport Equipment Leasing nec 4.08%

This class includes employers engaged in leasing, hiring or renting aircraft or land transport equipment other than motor vehicles from their own stocks, without drivers or crew (except for mobile advertising billboard service). The renting of containers is also included.

Primary Activities:

Aircraft leasing

Caravan hiring

Container hiring

Horse trailer hiring

Mobile advertising billboard service

Railroad stock hiring

Trailer hiring (including boat trailers)

774310 Plant and Machinery Hiring and Leasing Without Operator 4.45%

This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) without operators, from stock physically held for that purpose.

Exclusions and References:

Employers mainly engaged in

(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance); and

(b) fixed or mobile crane operation on construction or building sites are included in Class 421020 Site Preparation Services.

Primary Activities:

Agricultural machinery leasing

Amusement machines, coin operated, hiring
Audio-visual equipment hiring and/or leasing
Construction machinery leasing
Crowd and/or traffic barriers hiring and/or leasing
Juke box machines, hiring and/or leasing
Leasing of demountable buildings, school rooms and/or construction sheds
Leasing of plant or equipment (from own stocks; without operators; except transport equipment)
Mobile crane hiring and/or leasing
Motion picture recording equipment hiring and/or leasing
Public address systems hiring and/or leasing
Scientific, medical or professional equipment hiring and/or leasing
Sound equipment hiring and/or leasing
Vending machine hiring and/or leasing

774320 Plant and Machinery Hiring and Leasing With Operator 5.55%

This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators.

Exclusions and References:

Employers engaged in leasing or hiring concrete pumping equipment with operators (who also provide formwork, pouring and finishing services) are in Class 422110 Concrete Construction Services.

Employers mainly engaged in

(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance); and

(b) leasing or hiring earthmoving equipment or construction equipment with operators are in Class 421020 Site Preparation Services.

Primary Activities:

Audio-visual equipment hiring and/or leasing with operator

Concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving and/or finishing services)

Industrial machinery leasing, with operator

Leasing of plant or equipment

Mobile crane hiring and/or leasing with operator (other than for construction or building site)

Motion picture equipment hiring and/or leasing with operator

Sound equipment hiring and/or leasing with operator

774330 Office Equipment Hiring and Leasing 0.60%

This class includes employers engaged in leasing, renting or hiring office equipment from stock physically held for that purpose.

Exclusions and References:

Employers mainly engaged in leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance).

Primary Activities:

Computer leasing

Computer peripheral leasing

Office machinery or equipment hiring

Subdivision 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
781		Scientific Research	
	781000	Scientific Research	0.82%
		This class includes employers engaged in undertaking research in the agricultural, biological, physical or social sciences.	

Exclusions and References:

Employers mainly engaged in

(a) providing technical or engineering consultancy services are included in Class 782300 Consulting Engineering Services;

(b) providing market research or similar services for businesses are included in Class 785300 Market Research Services; and

(c) providing pathological services for the medical profession are included in Class 863100 Pathology Services. Note: Employers of universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education.

Primary Activities:

Aeronautical research institution operation (except university)

Agricultural research institution operation (except university)

Biological research institution operation (except university)

Economic research institution operation (except university)

Food research institution operation (except university)

Industrial research institution operation (except university)

Medical research institution operation (except university)

Observatory operation (except university)

Research farm operation (except university)

Scientific research institution operation (except university)

Social science research institution operation (except university)

Space tracking station operation (except as communication service)

782

Technical Services

782100

Architectural Services

0.43%

This class includes employers engaged in providing architectural services.

Exclusions and References:

Employers mainly engaged in managing, organising or supervising construction projects are included in the appropriate classes in Division E Construction.

Primary Activities:

Architect (own account)

Architectural consultancy service (except construction project management)

Drafting service, architectural

Landscape architecture service

Town planning service

782200

Surveying Services

1.05%

This class includes employers engaged in providing surveying services (including exploration surveying services on contract).

Exclusions and References:

Employers mainly engaged in

(a) exploring for crude oil or natural gas on their own account whether by surveying or other techniques are included in Class 151100 Petroleum Exploration (Own Account); and

(b) exploring for minerals (except crude oil or natural gas) on their own account whether by surveying or other techniques are included in Class 151300 Mineral Exploration (Own Account).

Primary Activities:

Aerial photography service

Aerial surveying service

Cadastral surveying service

Engineering surveying service

Geodetic surveying service (on a contract or fee basis)

Gravimetric surveying service (on a contract or fee basis)

Hydrographic surveying service

Land surveying service

Map preparation service

Mining surveying service

Oceanographic surveying service

Photogrammetry

Seismic surveying service (on a contract or fee basis)

Surveying, land and marine
782300 Consulting Engineering Services 0.54%

This class includes employers engaged in providing off-site consultant engineering services. Also included are employers engaged in providing quantity surveying services.

Exclusions and References:

Employers mainly engaged in

(a) the physical or chemical transformation of materials into new products are included in the appropriate classes in Division C Manufacturing;

(b) managing, organising or supervising construction projects are included in the appropriate class in Division E Construction; and

(c) providing scientific or technical testing services are included in Class 782920 Technical Services nec. Note: Research and scientific institutions are included in Class 781000 Scientific Research.

Primary Activities:

Boat designing service

Building consultancy service

Building inspection service

Chemical engineering service (consulting)

Civil engineering service (consulting)

Consultant engineering service nec

Drawing office service (engineering)

Electrical engineering service (consulting)

Electronic engineering service (consulting)

Hydraulic engineering service (consulting)

Marine engineering service (consulting)

Materials handling engineering service (consulting)

Mining engineering service (consulting)

Naval architecture service

Pipeline engineering service (consulting)

Quantity surveying service

Sanitary engineering service (consulting)

Traffic engineering service (consulting)

782910 Laboratory Services nec 1.37%

This class includes employers engaged in operating laboratories or testing services.

Exclusions and References:

Employers mainly engaged in

(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and

(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

Primary Activities:

Analytical laboratory

Chemical analysis service nec

Laboratory operation (providing chemical, food, electrical engineering or other technical services)

Materials strength testing service

Non-destructive testing service

Testing or assay service (on a fee or contract basis)

Wool testing service

782920 Technical Services nec 1.01%

This class includes employers engaged in providing scientific and technical services not elsewhere classified. Included are employers engaged in collecting, collating or analysing meteorological information, or in supplying meteorological forecasts, or in providing scientific testing services.

Exclusions and References:

Employers mainly engaged in

(a) providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and

(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.

Primary Activities:

Forensic science consulting service (other than laboratory or pathology service)

Geological and geophysical consultancy and/or data analysis service

Meteorological services

Meter reading, gas, water or electricity (no maintenance or repairing activities)

Pollution monitoring service

Scientific or technical services nec

Seismic survey data analysis service

Weather station operation

783

Computer Services

783100 Data Processing Services 0.95%

This class includes employers engaged in providing data processing services. Also included are employers engaged in providing a computer time sharing service.

Exclusions and References:

Employers mainly engaged in

- (a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;*
- (b) leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774310 Plant and Machinery Hiring or Leasing Without Operator;*
- (c) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and*
- (d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.*

Primary Activities:

Computer time sharing service

Data entry service

Data processing service

Tabulating service

783200 Information Storage and Retrieval Services 0.85%

This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services).

Exclusions and References:

Employers mainly engaged in

- (a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;*
- (b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;*
- (c) providing a data processing service are included in Class 783100 Data Processing Services;*
- (d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services; and*
- (e) providing library or bibliographic services are included in Class 921000 Libraries.*

Primary Activities:

Information storage and retrieval service (other than library)

783300 Computer Maintenance Services 1.00%

This class includes employers engaged in providing computer maintenance or repair services.

Exclusions and References:

Employers mainly engaged in manufacturing computers are included in Class 284100 Computer and Business Machine Mfg.

Primary Activities:

- Computer maintenance service
- Computer peripheral repair service
- Computer repair service

783400 Computer Consultancy Services 0.31%

This class includes employers engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.

Exclusions and References:

Employers mainly engaged in

- (a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;*
- (b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Leasing and Hiring;*
- (c) providing a data processing service are included in Class 783100 Data Processing Services; and*
- (d) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services.*

Primary Activities:

- Computer consultancy service
- Computer programming service
- Software production service (other than mass production)
- Systems analysis service (computer)
- Website design service

784

Legal and Accounting Services

784100

Legal Services

0.65%

This class includes employers engaged in providing legal services.

Exclusions and References:

Employers mainly engaged in providing real estate title transfer services (performed other than by qualified legal practitioners) are included in Class 772000 Real Estate Agents.

Primary Activities:

- Advocate (own account)
- Barrister (own account)
- Conveyancing service (provided by employers of qualified legal practitioners)
- Legal aid service
- Notary (own account)
- Patent attorney (own account)
- Solicitor (own account)

784200 Accounting Services 0.36%

This class includes employers engaged in providing accounting, auditing or bookkeeping services.

Primary Activities:

Accountant (own account)

Accounting service

Auditing service

Auditor (own account)

Bookkeeping service

Tax agent (own account)

785

Marketing and Business Management Services

785100 Advertising Services 0.53%

This class includes employers engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts).

Exclusions and References:

Employers mainly engaged in

(a) selling advertising space in printed material published by the same employer are included in the appropriate classes of Group 242 Publishing; and

(b) selling advertising time in radio or television broadcasts by the same employer are included in the appropriate classes of Group 912 Radio and Television Services.

Primary Activities:

Advertising agency service

Advertising placement service

Advertising preparation service

Advertising service (except sale of advertising space in own publications or broadcasts)

Advertising space selling (on a commission or fee basis)

Bill posting agency service

Samples distribution service

785210 Sign Writing 5.42%

This class includes employers engaged in painting or writing advertising or other signs.

Primary Activities:

Sign writing

Sign painting

785220 Commercial Art and Display Services 0.67%

This class includes employers engaged in providing graphic design services or ticket writing on a custom or order basis.

Exclusions and References:

Employers engaged in services to printing and publishing, or desktop publishing services are included in the appropriate classes in Subdivision 24 Printing, Publishing and Recorded Media.

Primary Activities:

Commercial art service

Graphic design service (for advertising)

Ticket writing

785300 Market Research Services 0.78%

This class includes employers engaged in providing market research services.

Primary Activities:

Market research service

Public opinion research service

785400 Business Administrative Services 0.86%

This class includes employers engaged in providing a range of services to support the operation of a business or businesses. The services provided are primary to classes in business services, property services or finance and insurance services but do not predominantly come from any one class.

Exclusions and References:

Employers which are predominantly engaged in providing specific services are classified to the appropriate classes in Subdivision 75 Services to Finance and Insurance, Subdivision 77 Property Services and Subdivision 78 Business Services.

Primary Activities:

Business administrative services (general)
785500 Business Management Services 0.56%

This class includes employers engaged in providing business management services, including business analysis, efficiency or organisation and methods studies, personnel management, public relations consultancy or statistical services.

Exclusions and References:

Employers mainly engaged in

(a) providing data processing services are included in Class 783100 Data Processing Services; and

(b) providing government statistical services are included in the appropriate classes in Subdivision 81 Government Administration.

Primary Activities:

Business management service

Business statistical service (except tabulating service or government statistical services)

Efficiency advisory service

Environmental consultancy service (excluding laboratory service)

Event management service (excluding provision of equipment hire, venue hire and/or provision of event staff)

Government relations consultancy service

Lobbyist (own account)

Management consultancy service

Merchandising consultancy service

Operations research service (commercial)

Personality (celebrity, media and sports) management services

Personnel management service

Public relations counselling service

Sales advisory service

Tariff consultancy service

Tourism development consultancy service

786 Other Business Services

786100 Employment Placement Services 1.05%

This class includes employers engaged in personnel search, selection, referral and placement in connection with employment in any field. The services may be supplied to the potential employer or the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants and the investigation of references.

Exclusions and References:

Employers mainly engaged in

(a) supplying their own employees to other businesses on a fee or contract basis are included in the class or classes that most accurately reflects the activities undertaken by the employees concerned. This includes labour hire companies and group apprenticeship schemes. However, the office staff of labour hire companies and group apprenticeship schemes whose role is the placement of workers with host employers is included in this class; and

(b) theatrical and motion picture casting are included in Class 925910 Agency Services to the Arts.

Primary Activities:

Outplacement service

Employment agency operation

Employment office operation

Executive search service

786300 Secretarial Services 1.09%

This class includes employers engaged in providing secretarial services. Such services include typing, stenographic services, compiling mailing lists, or providing addressing or mailing services. Some office copying activities may be undertaken by these employers.

Exclusions and References:

Employers mainly engaged in copying, photocopying or similar reproduction of documents are included in Class 241210 Printing.

Primary Activities:

Address list compiling service

Addressing service

Letter writing service

Letter/mail, folding/sending service

	Secretarial service	
	Typing service	
	Word processing service	
786411	Investigative Services	3.37%
	This class includes employers mainly engaged in providing mercantile, commercial or private enquiry services.	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in providing police services are included in Class 963100 Police Services.</i>	
	Primary Activities:	
	Commercial agencies	
	Detective agency service (except police)	
	Enquiry agency service	
	Mercantile agencies	
786412	Security Services	5.97%
	This class includes employers engaged in providing security or protection services or both.	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in providing police services are included in Class 963100 Police Services.</i>	
	Primary Activities:	
	Armoured car service	
	Burglary protection service (except police)	
	On site traffic control services (including building and other construction sites and events)	
	Protection service (except police)	
	Security alarm monitoring and response services	
	Security service (except police)	
786420	Building Caretaking Services	1.73%
	This class includes employers engaged in providing building caretaking or night watchman services.	

Exclusions and References:

Employers mainly engaged in providing

(a) security, protection and patrol services are included in Class 786412 Security Services;

(b) police services are included in Class 963100 Police Services;

(c) cleaning services are included in Class 786610 Cleaning Services (Non NSW Government Contract) or Class 786620 Cleaning Services (NSW Government Contract); and

(d) building repair or maintenance are included in the appropriate classes in Division E Construction.

Primary Activities:

Building caretaking service

Building concierge service

Night watchman service

Saleyard caretaking service

786500 Pest Control Services 3.60%

This class includes employers engaged in providing industrial or household pest control services, including weed control services.

Exclusions and References:

Employers mainly engaged in providing agricultural pest or noxious weed eradication services (agricultural) are included in the appropriate class in Group 021 Services to Agriculture.

Primary Activities:

Installation of physical pest control barriers

Pest control service (industrial or household)

Weed control service (industrial or household)

Fumigation (industrial or household)

786610 Cleaning Services (Non NSW Government Schools Contract) 9.61%

This class includes employers engaged in providing window, building, telephone cleaning or similar cleaning services (except carpet cleaning or shampooing services, steam cleaning, or sand blasting of building exteriors). This class also includes employers engaged under NSW Government Cleaning Contract No 0500342 for NSW Government agencies in the Sydney Business District Area.

Exclusions and References:

Employers mainly engaged in

- (a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;*
- (b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;*
- (c) operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board pursuant to Request for Tender Nos 93/20125 and 98/20125, including contracts awarded by the NSW Government for cleaning services in public schools in NSW are included in Class 786620; and*
- (d) operating under New South Wales Government Schools cleaning contract nos or facilities management contract nos (or both) 0500323 0500324 0500325 0500326 0500327 0500328 0500329 0500330 0500331 0500332 0500333 0500334 0500335 0500336 0500337 0500338 0500339 0500340 0500341 0500343 0500344 are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts).*

Primary Activities:

- Abrasive and/or sand blasting other than building exteriors
- Building cleaning service (interior)
- Chimney cleaning service
- Cleaning service nec
- Cleaning of garbage and recycling bins and skips
- House cleaning service
- NSW Government Cleaning Contract No 0500342 for NSW Government agencies in the Sydney Business District Area
- Office cleaning service

786620 Cleaning Services (NSW Government Schools and Sites Contracts) 16.23%

This class consists of employers operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board pursuant to Request for Tender Nos 93/20125 and 98/20125 and employers operating under New South Wales Government school cleaning contracts nos or facilities management contract nos (or both) 0500323 0500324 0500325 0500326 0500327 0500328 0500329 0500330 0500331 0500332 0500333 0500334 0500335 0500336 0500337 0500338 0500339 0500340 0500341 0500343 0500344.

Exclusions and References:

Employers mainly engaged in

- (a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;*
- (b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners; and*
- (c) providing services under NSW Government Cleaning Contract No 0500342 for NSW Government agencies in the Sydney Business District Area is included in Class 786610 Cleaning Services (Non NSW Government Schools Contract).*

Primary Activities:

Cleaning services provided under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board pursuant to Request for Tender Nos 93/20125 and 98/20125.

Cleaning services provided under New South Wales Government school cleaning contracts nos 0500323 0500324 0500325 0500326 0500327 0500328 0500329 0500330 0500331 0500332 0500333 0500334 0500335 0500336 0500337 0500338 0500339 0500340 and 0500341.

Cleaning and facilities management services provided under contracts nos 0500343 and 0500344.

786700 Contract Packing Services nec 4.76%

This class includes employers engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

- (a) contract packing of agricultural produce, food, beverages and tobacco are included in the appropriate classes in Groups 021 Services to Agriculture, 451 Farm Produce Wholesaling and 471 Food, Drink and Tobacco Wholesaling; and*
- (b) packing or crating goods for transport are included in Class 664900 Services to Transport nec.*

Primary Activities:

Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport)

Shrink wrapping service

786900 Business Services nec 1.05%

This class includes employers engaged in providing business services not elsewhere classified, such as auctioning or valuing services (except in the case of real estate, wool or livestock), translation services, call centres and telephone answering services. Also included in this class are employers engaged in debt collecting, or in mercantile or consumer credit reporting.

Exclusions and References:

Employers mainly engaged in

- (a) auctioning or valuing wool or livestock are included in Group 451 Farm Produce Wholesaling;*
- (b) auctioning or valuing real estate are included in Class 772000 Real Estate Agents; and*
- (c) providing taxi call centres, taxi booking operations, taxi network operations or taxi radio base operations are included in Class 612340 Other Road Passenger Transport nec.*

Primary Activities:

Auction rooms operation

Auctioning service (except real estate, wool or livestock)

Business service nec

Call centres

Collection agency service (accounts; except real estate)

Consumer credit reporting service

Credit bureau or agency service
 Debt collecting service
 Fashion design service
 Interior decorating service nec
 Interpreting service
 Mercantile credit reporting service
 Microfiche production service
 Print broking service (not involved in the printing process)
 Student exchange service
 Telephone answering service
 Telephone hygiene service
 Translation service
 Valuation service (except for real estate, wool or livestock)

Division M Government Administration and Defence

This Division includes all Central, State and Local Government employers engaged in government administration and regulatory activities, as well as judicial authorities and commissions, representatives of overseas governments, and the Army, Navy and Air Defence forces and civilian employers engaged in defence administration. The industry class for Defence excludes employers engaged in manufacturing activities (such as naval dockyards and munitions factories) and employers engaged in operating colleges or similar educational institutions for the defence forces.

Subdivision 81 Government Administration and Defence

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
811		Government Administration	
	811100	Central Government Administration	1.05%
		This class includes employers engaged in formulating and administering Central Government policy (except justice and defence).	

Exclusions and References:

Employers mainly engaged in

(a) the management of commercial and business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

Note: Employers of the defence forces and of government mainly engaged in defence administration are included in Class 820000 Defence.

Primary Activities:

Central Government administration (except justice and defence)

Financial and economic management except banking (Central Government)

Governor-General's unit operation

Legislation enactment and enforcement (Central Government)

Parliament, Central, operation

Policy formulation and administration (Central Government)

811200 State Government Administration 1.05%

This class includes employers engaged in formulating and administering State Government policy (except justice).

Exclusions and References:

Employers mainly engaged in

(a) the management of commercial and business activities, or activities other than government administration, are included in classes appropriate to these activities; and

(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.

Primary Activities:

Financial and economic management except banking (State Government)

Governor's unit, State, operation

Legislation enactment and enforcement (State Government)

Parliament, State, operation

Policy formulation and administration (State Government)

State Government administration (except justice)

811300 Local Government Administration 3.75%

This class includes employers engaged in Local Government administration. This class also includes Aboriginal Land Councils.

Exclusions and References:

Employers of Local Government authorities mainly engaged in activities other than those listed below are included in classes appropriate to these activities.

Primary Activities:

Aboriginal Land Councils

Animal control (Local Government)

Beach inspection (Local Government)

Building inspection (Local Government)

Environmental standards control (Local Government)

Food, water standards control (Local Government)

Health inspection (Local Government)

Lifesavers, beach inspection (Local Government)

Local Government administration

Municipal Council administration

Parking and Traffic control (Local Government)

Town planning (Local Government)

Vehicle parking regulation (Local Government)

812 Justice

812000 Justice 1.05%

This class includes employers engaged in the operation or administration of judicial authorities or commissions including Royal Commissions or similarly constituted inquiries.

Primary Activities:

Arbitration court operation

Bankruptcy court operation

Conciliation and Arbitration Commission operation

Judicial authority operation (Federal or State)

Law court operation

Royal Commission operation

813

Foreign Government Representation

813000

Foreign Government Representation

1.05%

This class includes employers of foreign governments engaged in governmental service activities such as the provision of consular or diplomatic services. This class also includes representatives of joint foreign government organisations engaged in the provision of administrative services.

Primary Activities:

Consulate operation (foreign government)

Embassy operation (foreign government)

High Commission operation (Commonwealth Government)

International organisation administration

Legation operation (foreign government)

Trade Commission operation (foreign government)

Subdivision 82 Government Administration and Defence

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
820		Defence	
	820000	Defence	3.35%

This class includes employers of the defence forces (including those staffed by civilian personnel employed by the defence forces) as well as of Government employers engaged in defence administration (except employers engaged in manufacturing activities or in operating colleges or similar educational institutions for the defence forces). The administration of defence research and development policies and associated funds is included. It includes the operation and support of civil defence forces and the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved.

Exclusions and References:

Employers mainly engaged in

(a) manufacturing activities are included in the appropriate classes in Division C Manufacturing; and

(b) operating academies or research school operation are included in the appropriate class in Subdivision 84 Education.

Primary Activities:

Armed forces unit operation (except manufacturing or educational)

Civil defence operation

Government administration (defence)

Division N Education

This Division includes all employers engaged in providing education.

Subdivision 84 Education

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
841		Preschool Education	
	841000	Preschools and Kindergartens	2.48%
		This class includes employers engaged in providing preschool education.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) providing pre-primary school education in conjunction with normal primary school education are included in Class 842100 Infants and Primary Schools;</i>	
		<i>(b) providing child minding or day nursery services are included in Class 871000 Child Care Services; and</i>	
		<i>(c) the operation of child care centres which provide care for children aged 0–6, and where operating times extend beyond normal school hours are included in Class 871000 Child Care Services.</i>	
		Primary Activities:	
		Kindergarten, pre-school, operation (except child minding centre)	
		Pre-school centre operation (except child minding centre)	

842

School Education

842100 **Infants and Primary Schools** 1.00%

This class includes employers engaged in providing infants and primary school education (except combined primary/secondary school education).

Exclusions and References:

Employers mainly engaged in

(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and

(b) providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:

Boarding school operation (primary school; except combined primary/secondary school)

Combined infants and primary school operation

Infants school operation

Primary school operation (except combined primary/secondary school)

842200 **Secondary Education** 1.00%

This class includes employers engaged in providing secondary school education (except combined primary/secondary school education).

Exclusions and References:

Employers mainly engaged in

(a) providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and

(b) providing one or more permanently organised grades or years of primary school education in conjunction with secondary school education are included in Class 842300 Combined Primary and Secondary Education.

Primary Activities:

Agricultural high school operation (except combined primary/secondary school)

Boarding school operation (secondary school education; except combined primary/secondary school)

Matriculation college operation (except combined primary/secondary school)

Secondary college operation (except combined primary/secondary school)

Secondary school operation (except combined primary/secondary school)

842300 Combined Primary and Secondary Education 1.00%

This class includes employers engaged in providing both primary and secondary school education.

Exclusions and References:

Employers mainly engaged in providing student accommodation (except boarding schools) are included in Class 571000 Accommodation.

Primary Activities:

Agricultural high school operation (combined primary/secondary school)

Area school operation (combined primary/secondary school)

Boarding school operation (combined primary/secondary school)

Central school operation (combined primary/secondary school)

District school operation (combined primary/secondary school)

Secondary college operation (combined primary/secondary school)

Secondary school operation (combined primary/secondary school)

842400 Special School Education 1.73%

This class includes employers engaged in providing special education and training for disabled children (except in normal primary or secondary schools).

Exclusions and References:

Employers mainly engaged in providing normal primary or secondary school education for disabled children are included in Classes 842100 Infants and Primary Schools, 842200 Secondary Education or 842300 Combined Primary and Secondary Education.

Primary Activities:

		Special school operation (for disabled children; not providing normal primary or secondary school education)	
843		Post School Education	
	843100	Higher Education	0.86%
		This class includes employers engaged in providing university undergraduate or post graduate teaching or research.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in operating student halls of residence are included in Class 571000 Accommodation.</i>	
		Primary Activities:	
		Post graduate school, university, operation	
		Research school, university, operation	
		University operation	
	843200	Technical and Further Education	0.89%
		This class includes employers engaged in providing technical or vocational education or courses.	
		Primary Activities:	
		Technical and further education college operation	
		Technical college operation	
844		Other Education	
	844010	Driving Schools	1.37%
		This class includes employers engaged in providing motor vehicle driving schools.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.</i>	
		Primary Activities:	
		Driving school, motor vehicle, operation	
	844020	Other Education and Training nec	1.92%
		This class includes employers engaged in providing other education or training on the employer's premises or client's premises. This class also includes employers involved in the preparation of training material.	

Exclusions and References:

Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

Art school operation nec
Ballet school operation
Ballet teaching (own account)
Business college operation nec
Coaching college operation
Computer software training
Correspondence school operation nec
Dancing school/studio
Drama school operation
Education nec
Elocution school operation
Engineering school operation nec
First Aid training
Language school/college operation
Music school operation nec
Music teaching (own account)
Nursing college operation nec
Occupational Health and Safety training
Paramedical training college operation nec
Teachers college operation nec
Theological college or seminary operation nec
Tutoring service, academic

Division O Health and Community Services

This Division includes all employers engaged in providing health and community services.

Subdivision 86 Health Services

Column 1 Column 2 Column 3

Column 4

Group	Class	Title and Description	Rate
861		Hospitals and Nursing Homes	
	861100	<p>Hospitals (Except Psychiatric Hospitals)</p> <p>This class includes employers engaged in providing hospital (except psychiatric hospital) facilities such as diagnostic medical or surgical services as well as continuous in-patient nursing care. Also included are employers providing both hospital facilities and training of medical and nursing staff.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals;</i> (b) <i>providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and</i> (c) <i>providing outpatient dental hospital facilities are included in Class 862300 Dental Services.</i></p> <p>Primary Activities:</p> <p>Children’s hospital operation</p> <p>Day surgery, hospital, operation</p> <p>Ear, nose and throat hospital operation</p> <p>Eye hospital operation</p> <p>General hospital operation</p> <p>Hospital operation (except psychiatric, dental or veterinary hospitals)</p> <p>Infectious diseases hospital operation (including human quarantine stations)</p> <p>Maternity hospital operation</p> <p>Obstetric hospital operation</p> <p>Repatriation hospital operation</p> <p>Women’s hospital operation</p>	3.02%
	861200	<p>Psychiatric Hospitals</p> <p>This class includes employers engaged in providing psychiatric hospital facilities. Also included are employers providing both psychiatric hospital facilities and training of medical and nursing staff.</p> <p>Primary Activities:</p>	2.78%

Psychiatric hospital operation

861300 Nursing Homes 6.98%

This class includes employers engaged in providing nursing or convalescent home facilities (including the provision of nursing or medical care as a basic part of the service).

Exclusions and References:

Employers mainly engaged in providing accommodation and care (except medical or nursing care as a basic part of the service) to disabled or aged people are included in Class 872100 Accommodation for the Aged and Class 872200 Residential Care Services nec.

Primary Activities:

Convalescent home operation

Hospice operation

Nursing home operation

862

Medical and Dental Services

862100 General Practice Medical Services 0.79%

This class includes employers of registered medical practitioners (including such employers as medical clinics or group practices) engaged in providing general practice medical services on their own account.

Exclusions and References:

Employers mainly engaged in

(a) operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;

(b) providing services of specialist medical practitioners are included in Class 862200 Specialist Medical Services;

(c) providing services of registered medical practitioners in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and

(d) providing paramedical or nursing services on their own account are included in Class 863900 Other Health Services nec.

Primary Activities:

Clinic, general practice medical, operation

Doctors, general practitioners

Flying doctor service

General practitioner, medical

862200

Specialist Medical Services

0.78%

This class includes employers of registered medical practitioners (including such employers as medical clinics or group practices) engaged in providing specialist medical services, other than pathology laboratory operation, on their own account.

Exclusions and References:

Employers mainly engaged in

(a) operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;

(b) providing services of registered general practice medical practitioners are included in Class 862100 General Practice Medical Services;

(c) providing pathology laboratory operation services are included in Class 863100 Pathology Services;

(d) providing X-ray clinic operation services are included in Class 863900 Other Health Services nec;

(e) providing services of registered specialist medical practitioners in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and

(f) providing paramedical or nursing services on their own account are included in Class 863900 Other Health Services nec.

Primary Activities:

Allergist (own account)

Anaesthetist (own account)

Clinic, specialist medical, operation

Dermatologist (own account)

Gynaecologist (own account)

Hair restoration service (by registered medical practitioner)

Medical service, specialist, (except in association with paramedical, nursing or health related social workers' services within the same employer)

Medical service, specialist, (own account)

Neurologist (own account)

Obstetrician (own account)

Ophthalmologist (own account)

Orthopaedic specialist (own account)

Otorhinolaryngologist (own account)

Paediatrician (own account)

Pathologist (own account)

Physician, consultant (own account)

Plastic surgeon (own account)

Psychiatrist (own account)

Radiologist (own account)

Rheumatologist (own account)

Specialist medical practitioner (own account)

Surgeon (own account)

Thoracic specialist (own account)

Urologist (own account)

862300

Dental Services

0.79%

This class includes employers of registered general or specialist dental practitioners, or dental clinics in which a group of dentists is associated for purposes of carrying on their profession. Dental hospitals providing outpatient services only are also included in this class.

Primary Activities:

Clinic, dental, operation

Dental hospital (outpatient) operation

Dental surgeon (own account)

Endodontist (own account)

Oral pathologist (own account)

Oral surgeon (own account)

	Orthodontist (own account)	
	Paedodontist (own account)	
	Periodontist (own account)	
	Prosthodontist (own account)	
863	Other Health Services	
863100	Pathology Services	1.83%
	This class includes employers engaged in operating pathology laboratories.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	<i>(a) providing chemical testing and analysis services (other than pathology services) are included in Class 782920 Technical Services nec;</i>	
	<i>(b) providing services of registered pathologists mainly on their own account or on the account of government agencies or non-profit organisations, but not in association with paramedical, nursing and/or health related social workers' services, are included in Class 862200 Specialist Medical Services; and</i>	
	<i>(c) providing services of registered pathologists in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres.</i>	
	Primary Activities:	
	Medical laboratory operation	
	Pathology laboratory operation	
863200	Optometry and Optical Dispensing	1.50%
	This class includes employers of registered optometrists engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	<i>(a) manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and</i>	
	<i>(b) retailing spectacles and sunglasses are included in 525500 Watch, Spectacles and Jewellery Retailing.</i>	

Primary Activities:

Contact lenses dispensing

Eye testing (optometrist)

Optical dispensing

Optician (own account)

Orthoptist (own account)

Spectacles dispensing

863300 Ambulance Services 1.68%

This class includes employers engaged in providing ambulance services.

Primary Activities:

Aerial ambulance service

Ambulance service

863400 Community Health Centres 1.80%

This class includes employers engaged in providing paramedical, nursing and/or health related social workers' services on their own premises, mainly on the account of government agencies or non-profit organisations. These services may be provided either separately from, or together with, services of registered medical practitioners.

Exclusions and References:

Employers mainly engaged in

(a) providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;

(b) operating pathology laboratories are included in Class 863100 Pathology Services;

(c) providing paramedical or nursing services on their own account are included in Class 863900 Other Health Services nec; and

(d) providing alcohol, drug or other counselling services nec are included in Class 872920 Non-Residential Care Services nec.

Primary Activities:

Child health centre operation

Community health centre operation

Drug referral centre operation

	Medical service, GP or specialist (in association with paramedical nursing and/or health related social workers' services within the same unit)	
	Paramedical service nec	
863500	Physiotherapy Services	1.55%
	This class includes employers engaged in providing physiotherapy services.	
	Primary Activities:	
	Physiotherapy service	
863600	Chiropractic Services	1.61%
	This class includes employers engaged in providing chiropractic services.	
	Primary Activities:	
	Chiropractor service	
	Osteopath service	
863900	Other Health Services nec	1.66%
	This class includes employers engaged in providing paramedical, nursing or health services not elsewhere classified on their own account. This class also includes employers engaged in providing blood bank or X-ray clinic services.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	<i>(a) operating health farms which provide mainly accommodation are included in Class 571000 Accommodation;</i>	
	<i>(b) providing paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres;</i>	
	<i>(c) providing physiotherapy services are included in Class 863500 Physiotherapy Services;</i>	
	<i>(d) providing chiropractic services are included in Class 863600 Chiropractic Services; and</i>	
	<i>(e) operating weight loss clinics are included in Class 952920 Personal Services nec.</i>	
	Primary Activities:	

Acupuncture service
 Audiology service
 Blood bank operation
 Clinical massage service
 Clinical psychology service
 Dietitian (own account)
 Hair restoration service (except by registered medical practitioner)
 Health services nec
 Hearing aids dispensing
 Herbalist (own account)
 Homeopath (own account)
 Hydropath (own account)
 Massage therapy service
 Midwifery services
 Nursing service (own account)
 Occupational therapy service
 Paramedical services (own account)
 Podiatry service
 Speech therapy service
 Therapeutic massage service
 X-ray clinic operation

864

Veterinary Services

864000

Veterinary Services

1.38%

This class includes employers of registered veterinary practitioners. This class also includes employers engaged in operating animal hospitals.

Primary Activities:

Animal clinic operation
 Animal hospital operation
 Animal quarantine station operation
 Spaying service

Veterinary surgeon (own account)

Subdivision 87 Community Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
871		Child Care Services	
	871000	Child Care Services	3.30%
		This class includes employers engaged in providing child care services.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing preschool education are included in Class 841000 Preschools and Kindergartens; and</i> <i>(b) providing baby-sitting services in the client's home are included in 952920 Personal Services nec.</i>	
		Primary Activities:	
		Before and/or after school (including vacation) care	
		Child care centre operation	
		Child care service, except baby sitting service	
		Childminding centre operation (except home or school)	
		Children's nursery operation (except preschool education)	
		Family day care service (not centre)	
872		Community Care Services	
	872100	Accommodation for the Aged	5.58%
		This class includes employers engaged in providing care, accommodation or homes for senior citizens where nursing or medical care is not provided.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in providing nursing or convalescent home facilities which include medical or nursing care as a basic part of the service are included in Class 861300 Nursing Homes.</i>	
		Primary Activities:	
		Accommodation for the aged operation	
		Aged care hostel operation	

	Residential care for the aged operation	
	Retirement village operation (except nursing homes)	
	Self care and independent living unit operation	
872200	Residential Care Services nec	4.89%
	This class includes employers engaged in providing care, accommodation or homes for disadvantaged persons where nursing or medical care is not provided as a major service. It also includes employers providing corrective services for juvenile offenders.	
	Primary Activities:	
	Children’s homes operation	
	Crisis care accommodation operation	
	Home for the disadvantaged nec operation	
	Juvenile corrective institution operation	
	Juvenile detention centre operation	
	Residential refuge operation	
	Respite residential care operation	
872910	Home Care Services	5.30%
	This class includes employers engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	<i>(a) providing food preparation services to aged or disabled persons in their own homes are included in Class 872920 Non-Residential Care Services nec; and</i>	
	<i>(b) providing paramedical, nursing and/or health related social workers’ services on their own premises, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres.</i>	
	Primary Activities:	
	Home care services, nursing, paramedical or personal hygiene	
	Respite care services provided to clients in their own homes	
872920	Non-Residential Care Services nec	4.23%

This class includes employers engaged in providing welfare services not elsewhere classified. This class also includes community transport services provided to aged or disabled clients on account of government agencies or not-for-profit organisations.

Exclusions and References:

Employers mainly engaged in

(a) providing paramedical, nursing or personal hygiene services to clients in their own homes are included in Class 872910 Home Care Services;

(b) employing caretakers, maids, chauffeurs, gardeners, butlers or other services to provide services in their own homes are included in Class 970000 Private Households Employing Staff; and

(c) providing employment services for disabled clients are included in Class 786100 Employment Placement Services.

Primary Activities:

Adoption service

Adult day care centre operation

Advocacy service

Alcohol counselling service

Alcoholics anonymous operation

Community information service

Community transport services, not-for-profit

Community welfare service

Counselling service nec

Disabled advocacy service

Drug counselling service

Food preparation services to aged and disabled persons in their own homes

Marriage guidance service

Meals on wheels service

Medical advocacy service

Non-residential welfare service nec

Parole or probationary service

Welfare counselling service

Division P Cultural and Recreational Services

This Division includes all employers engaged in providing cultural and recreational facilities and services.

Subdivision 91 Motion Picture, Radio and Television Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
911		Film and Video Services	
	911100	Film and Video Production	0.96%
		<p>This class includes employers engaged in the production of motion pictures on film or video tape for theatre or television projection. This class also includes such services as film editing and titling.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in the provision of other services or equipment to the film and video production industry are included in the appropriate class for the provision of that service or equipment.</p> <p>Primary Activities:</p> <p>Motion picture editing</p> <p>Motion picture film or tape production</p> <p>Newsreel production</p> <p>Television advertisement production</p> <p>Television film or tape production</p>	
	911200	Film and Video Distribution	0.83%
		<p>This class includes employers engaged in leasing or wholesaling motion pictures on film or video tape to organisations for exhibition or sale. This class also includes agents engaged in leasing and wholesaling films and videos to organisations.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in hiring pre-recorded video cassettes to the general public are included in Class 951100 Video Hire Outlets.</p> <p>Primary Activities:</p> <p>Motion picture distribution</p> <p>Motion picture leasing</p>	

Video leasing (excluding hire to the public by video hire outlets)

911300 Motion Picture Exhibition 1.22%

This class includes employers engaged in screening motion pictures on film or video tape.

Primary Activities:

Cinema operation

Drive-in theatre operation

Film or video festival operation

Motion picture screening

Motion picture theatre operation

Newsreel theatre operation

912 Radio and Television Services

912100 Radio Services 0.61%

This class includes employers engaged in radio broadcasting. This class also includes the collection of news for radio services, and the production of radio programs, whether live or on tape or other recording medium, for own use.

Primary Activities:

News collection for radio broadcasting

Radio service

Radio station operation

912200 Television Services 0.61%

This class includes employers engaged in providing television services by broadcasting or cable. This class includes the production of television programs, whether live or on tape or other recording medium by such employers, for their own use. This class also includes the collection of news for television services.

Primary Activities:

Cable television station operation

News collection for television services

Television broadcasting

Television service

Television station operation

Subdivision 92 Libraries, Museums and the Arts

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
921		Libraries	
	921000	Libraries	2.51%
		This class includes employers engaged in acquiring, collecting, organising, conserving and loaning library materials such as books, magazines, manuscripts, musical scores, maps or prints.	
		Primary Activities:	
		Archival service	
		Film archive service	
		Lending library service	
		Library service	
		Mobile library service	
		Municipal library service	
		National library service	
		Photographic archive service	
		Public library service	
		Sound archive service	
922		Museums	
	922000	Museums	2.58%
		This class includes employers engaged in operating museums of all kinds. This class also includes employers engaged in historic house operation.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in selling works of art are included in Class 525900 Retailing nec.</i>	
		Primary Activities:	
		Art gallery operation, not involving selling works of art	
		Historic house operation	
		Museum operation	

		War memorial museum operation	
923		Parks and Gardens	
	923100	Zoological and Botanic Gardens	3.14%
		This class includes employers engaged in the operation of zoological or botanical gardens or aquariums.	
		Primary Activities:	
		Aquarium operation	
		Arboretum operation	
		Aviary operation	
		Botanical garden operation	
		Herbarium operation	
		Zoological garden operation	
	923900	Recreational Parks and Gardens	3.12%
		This class includes employers engaged in the operation of parks and gardens such as flora or fauna reserves, national parks, tourist caves or wild-life sanctuaries.	
		Primary Activities:	
		National park operation	
		Parks and gardens operation	
		Picnic ground operation	
		Recreation ground operation (except sporting)	
		Tourist caves operation	
		Wild-life sanctuary operation	
924		Arts	
	924110	Theatre and Orchestra Productions	3.72%
		This class includes employers engaged in providing live theatrical or performance presentations (including concerts, opera, ballet or drama).	
		Primary Activities:	
		Ballet company operation	
		Choral group operation	
		Concert Band operation	
		Musical comedy company operation	

Opera company operation

Orchestra operation

Puppet show operation

Theatrical company operation

924120 Other Theatre and Musical Performance 1.48%

This class includes employers engaged in providing live musical performances, other than orchestras and concert bands.

Primary Activities:

Live musical performance group, other than choir, concert band or orchestra

Live musical presentation/performance by disc jockey

Solo musician, vocalist or performance artist

924200 Creative Arts 1.50%

This class includes employers engaged in musical composition, the literary arts, and visual arts such as painting, drawing, sculpture, pottery etc.

Primary Activities:

Artist (own account)

Cartoonist (own account)

Composer (music; own account)

Painter (artist; own account)

Playwright (own account)

Poet (own account)

Scriptwriter (own account)

Sculptor (own account)

Song writer (own account)

Writer (own account)

925 Services to the Arts

925100 Sound Recording Studios 0.96%

This class includes employers engaged in operating sound recording studios.

Exclusions and References:

Employers mainly engaged in recording radio programmes are included in Class 912100 Radio Services.

Primary Activities:

Sound recording studio operation

925200 Performing Arts Venues 3.09%

This class includes employers engaged in operating performing arts venues.

Primary Activities:

Concert hall operation

Entertainment centre operation

Music bowl operation

Music hall operation (excl theatre restaurant operation)

Opera house operation

Playhouse operation

Theatre operation (except motion picture theatre)

925910 Agency Services to the Arts 0.96%

This class includes employers engaged in providing agency services to the arts.

Primary Activities:

Casting agency operation

Performing arts ticket agency operation (computerised or manual)

925920 Services to the Arts nec 2.48%

This class includes employers engaged in providing services to the arts not elsewhere classified.

Exclusions and References:

Employers mainly engaged in set design including mfg are included in classes 292100 or 292900.

Primary Activities:

Costume design service

Services to the arts nec

Set designing service (no mfg)

Set dressing service (no mfg)

Theatre lighting service

Subdivision 93 Sport and Recreation

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
931		Sport	
	931110	Horse and Dog Racing Operations	2.92%
		This class includes employers engaged in operating facilities specially used and designed for horse or dog racing. This class also includes the operation of racing stables and kennels. Horse racing includes the racing horses which are ridden or which are pulling a vehicle.	
		<i>Exclusions and References:</i> <i>Horse racing jockeys and horse racing harness drivers are included in Classes 931120 Horse Racing Jockeys and 931130 Horse Racing Harness Drivers.</i>	
		Primary Activities:	
		Dog training (for racing)	
		Farrier service	
		Greyhound training	
		Race course or track operation nec	
		Race horse training	
		Racing stables operation	
		Racing kennels operation	
	931120	Horse Racing Jockeys	\$23 per mount or drive
		This class consists of employers of horse racing jockeys.	
		Primary Activities:	
		Jockeys	
	931130	Horse Racing Harness Drivers	\$23 per mount or drive
		This class consists of employers of horse racing harness drivers.	
		Primary Activities:	
		Horse racing harness drivers	

931200 Sports Grounds and Facilities nec 2.81%

This class includes employers engaged in operating any kind of indoor or outdoor sports facility other than those for horse or dog racing. This class also includes separately located grounds of sporting clubs which are treated as separate employers.

Exclusions and References:

Employers engaged in operating sporting grounds or facilities within the premises and/or boundaries of an associated licensed club are included in Class 574000 Clubs (Hospitality).

Primary Activities:

- Athletic field operation
- Basketball stadium operation
- Billiard saloon operation
- Bowling alley, tenpin, operation
- Bowling green operation nec
- Boxing stadium operation
- Cable water ski park operation
- Exercise class operation
- Golf course or practice range operation nec
- Gymnasium operation
- Health and fitness centre operation
- Netball court/facility operation
- Rugby league football ground
- Skating rink operation
- Speedway operation (motor racing)
- Sports ground operation nec
- Squash court operation
- Swimming pool operation
- Surf lifesaving service
- Tennis court operation

931911 Sports and Services to Sport nec 2.55%

This class includes employers engaged in providing sporting services not elsewhere classified. This class also includes clubs predominantly engaged in providing services to sporting activities, and employers providing instruction or training in sporting and/or recreational activities not elsewhere classified.

Exclusions and References:

Employers mainly engaged in providing administration services to the sporting industry are included in Class 931912 Sports Administration Services.

Primary Activities:

Aviation clubs

Marina operation (pleasure craft)

Martial arts instruction

Personal trainers

Recreational boat charter

Riding school operation

Scuba diving (recreational) instruction

Ski-tow operation

Sporting club or association (apart from sports administration services)

Sports coaching service

Sports statistics service

Swimming schools

931912 Sports Administration Services 0.79%

This class included employers engaged in providing administration services to the sporting industry.

Exclusions and References:

Employers engaged in

(a) providing sports coaching and training services are included in Class 931911 Sports and Services to Sports nec; and

(b) operating sports grounds or facilities are included in Class 931110 Horse and Dog Racing Operations or 931200 Sports Grounds and Facilities nec as appropriate.

Primary Activities:

Sports administration services

931920	Professional Footballers	\$227 per capita per game
	This class consists of employers of professional football players.	
	Primary Activities:	
	Professional football players	
931930	Professional Boxing	\$93 per capita per bout
	This class consists of employers of professional boxers.	
	Primary Activities:	
	Professional boxers	
931940	Professional Wrestling	\$93 per capita per bout
	This class consists of employers of professional wrestlers.	
	Primary Activities:	
	Professional wrestlers	
932	Gambling Services	
932100	Lotteries	1.05%
	This class includes employers engaged in operating lotteries or in selling lottery tickets.	
	Primary Activities:	
	Art union operation	
	Lottery agency operation	
	Lottery operation	
932200	Casinos	2.54%
	This class includes employers engaged in providing a range of gambling services in addition to totalisator or gaming machine services, and other amusements, in a building to which the general public have access. Included are employers providing food, liquor and accommodation services in addition to a full range of gambling services.	

Exclusions and References:

Employers mainly engaged in

(a) providing food or liquor and gaming machine services only are included in one of Groups 572 Pubs, Taverns and Bars; 573 Cafes and Restaurants or 574 Clubs (Hospitality); and

(b) operating lotteries and selling lottery tickets are included in Class 932100 Lotteries.

Primary Activities:

Casino operation

932900 Gambling Services nec 1.05%

This class includes employers engaged in providing totalisator, betting or other gambling services (except casinos or lotteries).

Primary Activities:

Betting shop operation

Bookmaker operation (own account)

Football pools operation

Gambling employer operation nec

Totalisator agency operation

933 Other Recreation Services

933000 Other Recreation Services 3.68%

This class includes employers engaged in providing recreation and entertainment services (including the operation of amusement parks or arcades, side shows, circuses, agricultural shows or shooting galleries) not elsewhere classified.

Exclusions and References:

Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

Amusement park or arcade operation

Circus operation

Dance hall

Entertainment nec

Fireworks and/or pyrotechnic displays

Merry-go-round operation

Railway operation (by historical railway societies or as a tourist attraction; except amusement park railways)

Division Q Personal and Other Services

This Division includes employers engaged in providing personal services.

Subdivision 95 Personal Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
951		Personal and Household Goods Hiring	
	951100	Video Hire Outlets	1.84%
		This class includes employers engaged in hiring pre-recorded video cassettes for personal use.	
		Primary Activities:	
		Pre-recorded video cassettes hiring to the general public	
	951900	Personal and Household Goods Hiring nec	3.47%
		This class includes employers engaged in hiring personal or household goods not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in hiring goods for commercial or business use are included in the appropriate class of Group 774 Machinery and Equipment Hiring and Leasing.</i>	
		Primary Activities:	
		Bicycles hiring	
		Camping equipment hiring	
		Domestic appliance hiring	
		Fishing tackle hiring	
		Furniture hiring	
		Hiring of personal or household goods nec	
		Hobby equipment hiring	
		Photographic equipment hiring	
		Refrigerator hiring	
		Snow skis hiring	

	Sound reproducing equipment, household, hiring	
	Sporting equipment hiring	
	Stoves or heaters hiring	
	Television hiring	
	Video recorder or equipment hiring	
	Washing machine hiring	
952	Other Personal Services	
	952110 Laundry and Dry Cleaning Operations	7.52%
	This class includes employers engaged in providing commercial laundry or dry-cleaning services (including baby napkin or linen hire services).	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in providing self-service laundries and dry cleaning agencies are included in Class 952120 Self-service Laundries and Dry Cleaning Agencies.</i>	
	Primary Activities:	
	Curtain cleaning service	
	Dry-cleaning	
	Dyeing service, clothes, nec	
	Laundry service, commercial	
	Linen hire service	
	Pressing or ironing service	
	952120 Self-service Laundries and Dry Cleaning Agencies	5.36%
	This class includes employers engaged in providing domestic and self-service laundries. It also includes dry-cleaning agencies which do not undertake any dry cleaning on the premises.	
	Primary Activities:	
	Dry-cleaning agency operation	
	Laundromats	
	Laundry service, domestic	
	Self-service laundry operation	
	952130 Carpet Cleaners	10.49%
	This class includes employers engaged in providing carpet, rug and upholstered furniture cleaning services.	

Primary Activities:

Carpet and rug cleaning service

Carpet dyeing service

Upholstered furniture cleaning service

952200 Photographic Film Processing 1.20%

This class includes employers engaged in developing, printing or other processing of motion picture or other photographic film.

Exclusions and References:

Employers mainly engaged in

(a) Motion picture film production are included in Class 911100 Film and Video Production; and

(b) Portrait or other photography are included in Class 952300 Photographic Studios.

Primary Activities:

Photographic film processing

952300 Photographic Studios 1.20%

This class includes employers engaged in undertaking portrait or other photography.

Exclusions and References:

Employers mainly engaged in

(a) retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;

(b) providing aerial photography services are included in Class 782200 Surveying Services;

(c) motion picture production are included in Class 911100 Film and Video Production;

(d) video filming which involves paid actors, script writing, external services for editing etc, production of several copies, or commercial usage are included in Class 911100 Film and Video Production; and

(e) developing, printing or other processing of motion picture or other photographic film are included in Class 952200 Photographic Film Processing.

Primary Activities:

	Commercial photography service (except aerial photography, motion picture production or photographic film processing)	
	Photographic vending machine service	
	Photography service (except aerial photography, motion picture production or photographic film processing)	
	Portrait photography service	
	Street photography service	
	Studio photography service	
	Video filming service, nec	
952400	Funeral Directors, Crematoria and Cemeteries	2.98%
	This class includes employers engaged in managing funerals, cremations or burials.	
	Primary Activities:	
	Cemetery operation	
	Crematorium operation	
	Funeral directing	
	Undertaking	
952510	Gardening Services	6.29%
	This class includes employers engaged in providing domestic gardening and lawn mowing services.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	<i>(a) agricultural weed eradication services are included in either Class 021920 Services to Crop Farming nec or 021930 Services to Fruit and Vegetable Growing nec;</i>	
	<i>(b) domestic or other non-agricultural weed eradication services are included in Class 786500 Pest Control Services; and</i>	
	<i>(c) landscape gardening (involving major earthworks and the building or retaining walls and paths etc) are included in Class 425100 Landscaping Services.</i>	
	Primary Activities:	
	Gardening service	
	Lawn mowing service	
952520	Amenity Tree Services	11.37%

This class includes employers engaged in providing tree surgery and lopping services.

Primary Activities:

Mulching of vegetation

Tree lopping service

Tree surgery

952600 Hairdressing and Beauty Salons 2.60%

This class includes employers engaged in hairdressing or in providing beauty treatment services.

Primary Activities:

Barber shop operation

Beauty salon operation

Epilation service

Hairdressing service

Manicure service

Pedicure service

Pet grooming services

952910 Adult Personal Services 2.69%

This class includes employers engaged in providing adult personal services.

Primary Activities:

Brothel keeping

Escort agency service

Prostitution service

952920 Personal Services nec 1.37%

This class includes employers engaged in providing personal services not elsewhere classified.

Exclusions and References:

Employers mainly engaged in

(a) the operation of health farms mainly providing accommodation are included in Group 571 Accommodation;

(b) surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services;

(c) providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Other Health Services nec; and

(d) providing weight reducing services which mainly use exercise and fitness programs are included in Class 931911 Sports and Services to Sport nec.

Primary Activities:

Astrology service

Baby sitting services (except in child care centres or preschools)

Chauffeur service

Cloak room service

Domestic service nec (on a contract or fee basis)

Fortune telling service

Genealogy service

Hair restoration service (cosmetic)

Heraldry service

Introduction agency service

Marriage celebrant (own account)

Massage service nec

Sauna bath operation

Tattooing service

Toilet, public, operation

Turkish bath operation

Weight reducing service (mainly diet planning programs)

Subdivision 96 Other Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
961		Religious Organisations	
	961000	Religious Organisations	2.03%
		<p>This class includes religious organisations operated for worship or for the promotion of religious activities. This class also includes employers of Ministers of Religion who are deemed to be workers pursuant to clause 17 of Schedule 1 to the Workers Compensation Act 1987.</p> <p><i>Exclusions and References:</i> <i>Employers of religious institutions mainly engaged in the provision of education, or operation of hospitals, charitable homes etc, are included in the classes appropriate to these activities.</i></p> <p>Primary Activities:</p> <p>Bible society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)</p> <p>Church operation</p> <p>Convent operation</p> <p>Diocesan registry operation</p> <p>Missionary society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)</p> <p>Monastery operation</p> <p>Mosque operation</p> <p>Religious organisation operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)</p> <p>Salvation Army operation (except employers mainly engaged in providing goods or services primary to other industries)</p> <p>Synagogue operation</p> <p>Temple, religious, operation</p>	
962		Interest Groups	
	962100	Business and Professional Associations	0.79%

This class includes employers engaged in promoting the interests of specific groups of employers or self-employed persons.

Primary Activities:

- Accountants association operation
- Architects association operation
- Bar association operation
- Builders association operation
- Business taxpayers association operation
- Chamber of Commerce operation
- Chamber of Manufacturers operation
- Chemists association operation
- Dentists association operation
- Employers association operation
- Engineers association operation (except trade union)
- Farmers association operation
- Graziers association operation
- Hotelkeepers association operation
- Lawyers association operation
- Manufacturers association operation
- Medical association operation
- Pastoralists association operation
- Professional sporting associations
- Retail traders association operation
- Surveyors association operation
- Trade association operation (except trade union)

962200 Labour Associations 1.37%

This class includes employers engaged in promoting the interests of employees, such as trade unions, councils and associations.

Primary Activities:

- Industrial union operation

Trade union operation

962900 Interest Groups nec 1.05%

This class includes employers engaged in the promotion of community interests not elsewhere classified. It also includes political parties.

Exclusions and References:

(a) *welfare organisations are included in the appropriate classes in Group 872 Community Care Services;*

(b) *religious institutions are included in Class 961000 Religious Organisations; and*

(c) *sporting associations or clubs are included in Class 931911 Sports and Services to Sports nec or Class 931912 Sports Administration Services.*

Primary Activities:

Accident prevention association operation

Associations operation (for promotion of community, environmental or sectional interests) nec

Automobile association operation

Consumers association operation

Housewives association operation

Pensioners association operation

Personal taxpayers association operation

Political party operation

Ratepayers association operation

Society operation (for the prevention of cruelty to animals)

963 Public Order and Safety Services

963100 Police Services 5.99%

This class includes employers of government police or security forces.

Primary Activities:

Police service (Government)

Police station operation (Government)

Security or intelligence organisation operation (Government)

963200 Corrective Centres 5.97%

This class includes employers operating prisons or similar corrective services.

Exclusions and References:

Employers mainly engaged in providing juvenile corrective services are included in Class 872200 Residential Care Services nec.

Primary Activities:

Detention centre operation

Gaol operation

Prison farm operation

Prison operation

Remand centre operation

963300 Fire Brigade and Civil Emergency Services 6.07%

This class includes employers engaged in providing fire fighting or related services. Also included are employers engaged in providing civil emergency services other than police services.

Primary Activities:

Bush fire brigade service

Emergency service (other than defence and police)

Fire brigade service (except forest fire fighting service)

Fire detection service

Fire fighting service

Fire prevention service

963400 Waste Disposal Services 7.33%

This class includes employers engaged in collecting or disposing of refuse (except through sewerage systems).

Primary Activities:

Garbage collection service

Garbage disposal service

Industrial waste collection and disposal service

Night soil collection and disposal service

Rubbish dump or tip operation

Sanitary disposal service

Street sweeping

Subdivision 97 Private Household Employing Staff

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
970		Private Households Employing Staff	
	970000	Private Households Employing Staff	\$8 per capita per annum (subject to minimum premium)

This class includes employers engaged in employing caretakers, maids, chauffeurs, gardeners, butlers or other servants for domestic purposes.

Exclusions and References:

This class is only to be used where the householder is a natural person, not a corporate entity. The household staff of a corporate entity are to be included in the class applicable to the business activity of the entity.

Primary Activities:

Private households (employing staff)