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SPECIAL SUPPLEMENT

Workers Compensation (General) Amendment (Funding and Records) Regulation 2001

under the

Workers Compensation Act 1987

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Workers Compensation Act 1987*.

JOHN DELLA BOSCA, M.L.C., Special Minister of State

Explanatory note

The object of this Regulation is to continue contributions to the WorkCover Authority Fund for the financial year 2001–2002.

This Regulation also requires an employer who employs taxi drivers to keep records of the number of the employer's taxi-plates, rather than the number of shifts for taxi drivers. This amendment reflects a change in the method of calculation of insurance premiums in respect of taxi drivers that is introduced in the *Insurance Premiums Order 2001–2002*.

This Regulation is made under the *Workers Compensation Act 1987*, including sections 174 (Records relating to wages, contracts etc to be kept and supplied by employers), and 280 (the general regulation-making power) and Part 20 of Schedule 6.

Clause 1

Workers Compensation (General) Amendment (Funding and Records) Regulation 2001

Workers Compensation (General) Amendment (Funding and Records) Regulation 2001

1 Name of Regulation

This Regulation is the Workers Compensation (General) Amendment (Funding and Records) Regulation 2001.

2 Commencement

This Regulation commences on 30 June 2001.

3 Amendment of Workers Compensation (General) Regulation 1995

The Workers Compensation (General) Regulation 1995 is amended as set out in Schedule 1.

4 Notes

The explanatory note does not form part of this Regulation.

Schedule 1 Amendments

(Clause 3)

[1] Clause 73M Contribution to WorkCover Authority Fund

Omit "1 July 2000". Insert instead "1 July 2001".

[2] Clause 75 Additional records to be kept by employers

Omit "the number of shifts for taxi drivers". Insert instead "the number of taxi plates of the employer".

under the

Workers Compensation Act 1987

I, Professor Marie Bashir AC, Governor of the State of New South Wales, with the advice of the Executive Council, and on the recommendation of the WorkCover Authority, and in pursuance of section 168 of the *Workers Compensation Act 1987*, make the following Order.

Dated this 20th day of June 2001.

By Her Excellency's Command,

JOHN DELLA BOSCA, M.L.C., Special Minister of State

Explanatory note

Section 168 of the *Workers Compensation Act 1987* provides that the Governor may, by order made on the recommendation of the WorkCover Authority and published in the Gazette, fix the manner in which the premium payable by an employer (or a person who proposes to become an employer) for a policy of insurance under the Act is to be calculated.

The object of this Order is to fix the manner in which such a premium is to be calculated 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 2001.

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Clause 1 Insurance Premiums Order 2001–2002

Insurance Premiums Order 2001–2002

1 Name of Order

This Order is the Insurance Premiums Order 2001–2002.

2 Commencement

This Order commences at 4 pm on 30 June 2001.

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:

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

except that where the basic tariff premium does not exceed 112,000, 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:

$$\mathbf{P} = (\mathbf{T} + (\mathbf{X} \times \mathbf{T})) + \mathbf{Q} - \mathbf{Y} + \mathbf{D} - \mathbf{I}$$

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,

Clause 3

- "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,
- "T" 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.

Schedule 1 Interpretation

Schedule 1 Interpretation

1 Definitions

(1) In this Order:

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

category A employer, in relation to a policy, means an employer whose basic tariff premium for the policy at the time at which the insurer first demands a premium for the policy would exceed \$3,000, assuming the period of insurance to which the premium relates to be 12 months (whether or not that period of insurance is in fact 12 months).

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

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

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

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.

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.

Interpretation

Schedule 1

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.

(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 Law, 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

Schedule 1

Interpretation

- (d) the other corporation is, by reason of the Corporations Law, 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 Law, 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.

Interpretation

Schedule 1

(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 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

Schedule 1 Interpretation

distinct businesses have exclusive use of the particular area in which the operations and activities of the business are carried on).

3 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 1.2.

Application

Schedule 2

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 2001 and before 4 pm on 30 June 2002.
- (2) If, before 4 pm on 30 June 2002, an insurance premiums order has not been made in respect of policies of insurance taking effect on or after that time, this Order applies to and in respect of those policies pending the making of such an order.

2 Policies exempt from Order

This Order does not apply to policies of insurance exempted by section 168 (4) (b) of the Act and by the *Workers Compensation* (*Insurance Premiums*) *Regulation 1995*.

Schedule 3	Basic tariff	premium
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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:

$$(Wa \times Ra) + (Wb \times Rb) + \dots (Wn \times Rn)$$

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.

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Basic tariff premium

Schedule 3

3 Transitional adjustment provision

- (1) An employer may apply to the Authority to have a new percentage rate adjusted downward if:
 - (a) the new percentage rate is more than 50% greater than the corresponding old percentage rate, and
 - (b) the increase is solely attributable to the change from a classification under the *Insurance Premiums Order 2000–2001* to a classification under this Order (both classifications being correct).
- (2) A downward adjustment to a new percentage rate may not reduce the rate to a percentage rate that is less than the percentage rate that is 50% greater than the corresponding old percentage rate.
- (3) This clause does not apply to any increase in an old percentage rate that is due to a change of business activity.
- (4) The Authority may issue guidelines for or with respect to any of the following:
 - (a) the manner in which applications under this clause are to be made,
 - (b) criteria for determining how downward adjustments are calculated,
 - (c) other matters relevant to the transition to the NSW WorkCover Industry Classification System.
- (5) If the Authority calculates a downward adjustment of a percentage rate, the insurer must redetermine the employer's premium in accordance with that adjusted rate.
- (6) A downward adjustment, or an application for a downward adjustment, under this clause is not a *disputed aspect* for the purposes of section 170 of the 1987 Act.
- (7) In this clause:

new percentage rate, in relation to an employer, means a percentage rate in Column 4 of Table A to this Order that applies to the employer.

old percentage rate, in relation to an employer, means a percentage rate in Column 3 of Table A to the *Insurance Premiums Order 2000–2001* that applies to the employer.

Schedule 4	Experience adjustment factor

Schedule 4 Experience adjustment factor

Insurance Premiums Order 2001–2002

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:

$$\frac{0.9\mathrm{T}}{\mathrm{T}+225,000}$$

(b) in any other case—0,

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 and assuming the period of insurance to which the premium relates to be 12 months (whether or not that period of insurance is in fact 12 months).

(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.

Experience adjustment factor

Schedule 4

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) at the request of an employer.
- (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
	LAPENEIICE	premium

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:

$$W \times \left\{ \frac{\left(F_{80} \times C_{1}\right) + \left(F_{81} \times C_{2}\right)}{W_{1} + W_{2}} \right\}$$

(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:

$$W \times \left\{ \frac{\left(F_{82} \times C_{0}\right) + \left(F_{83} \times C_{1}\right) + \left(F_{84} \times C_{2}\right)}{W_{0} + W_{1} + W_{2}} \right\}$$

where:

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

"F₈₀" is 4.7,

"F₈₁" is 3.1,

" F_{82} ", " F_{83} " and " F_{84} " are such numbers as are determined by the Governor on the recommendation of the WorkCover Authority and notified in the Gazette,

Experience premium

Schedule 5

" C_1 " and " C_2 " are respectively the totals of the cost of claims for the employer in respect of the last and second last period of 12 consecutive months 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),

" C_0 " is the total of the cost of claims for the employer in respect of the period of insurance (not including the cost of any claims under sections 10 (Journey claims) and 11 (Recess claims) of the Act),

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

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

- (2) If an employer's policy is renewed and the employer does not supply the insurer, in accordance with clause 6 (2) of the *Workers Compensation (Insurance Premiums) Regulation 1995*, 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 preceding that renewal.
- (3) If during any past period referred to in C₁, C₂, W₁ or W₂in the formula in subclause (1) (a) 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).

Schedule 5 Experience premium

- (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),
 - (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 Part 3 of the *Workers Compensation (Insurance Premiums) Regulation 1995.*

Excess surcharge factor

Schedule 6

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.

	Insurance Premiums Order 2001–2002
Schedule 7	Minimum premium—category B employers

Schedule 7 Minimum premium—category B employers

1 Policies in respect of which minimum premium payable

This Schedule applies to a policy issued to a category B employer (or the renewal of such a policy), being a policy under which the employer is not required to repay to the insurer the prescribed excess amount within the meaning of section 160 of the Act (or other agreed amount) for claims under the policy.

2 Minimum premium payable

- (1) For the purposes of this Schedule, 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 \$120.
- (2) If the premium payable in respect of a policy to which this Schedule applies would (but for this Schedule) be less than the minimum premium in respect of the policy, the amount of the premium is to be increased to that minimum premium.

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

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:
 - (a) 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:
 - (i) 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
 - (ii) 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, or
 - (b) is first employed by the employer (otherwise than on a casual or temporary basis) after 1 February 1992 and before 1 April 1993, but only if:
 - (i) the worker is partially incapacitated for work as a result of an injury (received at any time before 1 April 1993) and is no longer employed by a previous employer who employed the worker at the time of injury, or
 - (ii) the worker has been continuously unemployed for at least 3 months immediately before being employed by the employer.

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

- (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.

Input tax credit adjustment

Schedule 9

Schedule 9 Input tax credit adjustment

1 General

The input tax credit adjustment ("T") 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:

$$\mathbf{I} = \left[\left(\mathbf{T} \times (1 - \mathbf{S}) \right) + \left(\mathbf{E} \times \mathbf{S} \right) - \mathbf{Y} + \mathbf{Q} \right] \times \mathbf{B} \%$$

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

$$\mathbf{I} = \left(\left(\mathbf{T} + \left(\mathbf{X} \times \mathbf{T} \right) \right) - \mathbf{Y} + \mathbf{Q} \right) \times \mathbf{B} \%$$

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,

	Insurance Premiums Order 2001–2002
Schedule 9	Input tax credit adjustment
	"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 2
Premium discount relative to 100% ITC
Nil
0.6%
1.2%
1.8%
2.4%
3.0%
3.6%
4.2%
4.8%
5.4%
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 9A of the *Workers Compensation* (*Insurance Premiums*) *Regulation 1995* 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 9A of the *Workers Compensation (Insurance Premiums) Regulation 1995*, the employer's input tax credit entitlement in respect of that period is for the purposes of this Schedule taken to be 100%.

Premium discount scheme

Schedule 10

Schedule 10 Premium discount scheme

1 General

The premium discount amount ("Y") 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:

$$\mathbf{Y} = \mathsf{PDS} \ \mathsf{level} \times ((\mathsf{T} \times (1-\mathsf{S})) + (\mathsf{E} \times \mathsf{S}) + \mathsf{Q})$$

If the basic tariff premium does not exceed \$112,000, 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:

 $Y = PDS level \times (2T + Q)$

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

$$Y = PDS \text{ level} \times ((T + (X \times T)) + Q)$$

- (c) the maximum value of Y (maximum premium discount amount) is:
 - (i) \$75,000 with respect to the employer's first year of participation,
 - (ii) \$50,000 with respect to the employer's second year of participation,
 - (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,

Schedule 10	Premium	discount scheme
	"Е"	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 Part 9 of the Workers Compensation (Insurance Premiums) Regulation 1995.

2 Entitlement to a premium discount

An employer's entitlement to a premium discount amount is to be determined in accordance with Part 9 of the *Workers Compensation* (*Insurance Premiums*) Regulation 1995.

3 Definition

In this Schedule:

first year of participation, second year of participation and *third year of participation*, in relation to an employer, have the same meanings as in Part 9 of the *Workers Compensation (Insurance Premiums) Regulation 1995.*

NSW WorkCover Industry Classification System

Table A

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 2 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 2 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).

	Insurance Premiums Order 2001–2002
Table A	NSW WorkCover Industry Classification System

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.
- 4 If an employer has a business that is covered by Table A's classes 612310, 612320, 612330, 931120, 931130, 931920, 931930, 931940 and 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** Guidelines issued by the WorkCover Authority may provide for the pro rata of per plate rates for Taxi and Hire Cars classes (class numbers 612310, 612320 and 612330).
- 6 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.
- 7 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.

NSW WorkCover Industry Classification System

Table A

- 8 In Table A "Mfg" means "Manufacturing".
- **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 NSWWIC 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.

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION A AGRICULTURE, FORESTRY AND FISHING

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	5.87%
		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.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) Growing flowers for seed collection are included in Class 011200 Cut Flower and Flower Seed Growing; and	
		(b) Growing forest nursery stock are included in Class 030300 Services to Forestry.	
		Primary Activities:	
		Bulb propagating	
		Fruit tree nursery operation	
		Ornamental plant growing	

Fruit tree nursery operation Ornamental plant growing Plant stock growing nec Seedling growing Turf growing Vine stock nursery operation

011200 Cut Flower and Flower Seed Growing

6.78%

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

Exclusions and References:

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

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

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

6.74%

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

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Vegetables growing (except dry field peas or beans or soybeans)	
		Vegetable seed growing	
	011400	Grape Growing	6.74%
		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	
		(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	6.88%
		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	6.74%
		This class includes employers engaged in growing stone	
		Pa	ge 4

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		fruit. Primary Activities: Apricots growing Cherries growing Nectarine growing Peach growing Plum or prune growing	
	011700	Kiwi Fruit GrowingThis class includes employers engaged in growing kiwi fruit.Primary Activities:Kiwi fruit growing	6.74%
	011900	Fruit Growing nec This class includes employers engaged in growing bananas, pineapples, citrus fruit, tree nuts and other fruit not elsewhere classified.	7.04%
		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	

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	11.13%
		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	
		Pa	ge 6

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
	012200	Sunflower growing Wheat growing	12 100/
	012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming	12.10%
		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 does not exceed 80% of the total wages paid by the employer.	
		Primary Activities: Beef cattle farming and cereal grain growing Cereal grain growing and sheep or beef cattle farming Prime lamb raising and cereal grain growing Sheep farming and cereal grain growing	
	012300	Sheep-Beef Cattle Farming	11.90%
		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 does not exceed 80% of the total wages paid by the employer.	
		Pa	ge 7

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

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

Exclusions and References:

Employers mainly engaged in

- (a) mixed grain-sheep or grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;
- (b) farming sheep are included in Class 012400 Sheep Farming;
- *(c) farming beef cattle are included in Class 012510 Beef Cattle Farming; and*
- *(d) operating beef cattle feedlots are included in Class* 012520 Beef Cattle Feedlots.

Primary Activities:

Beef cattle and sheep farming Sheep and beef cattle farming

012400 Sheep Farming

12.10%

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

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	012510	Beef Cattle Farming	10.19%
		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	10.19%
		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. 	

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

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

Primary Activities: Beef cattle feedlots

013 Dairy Cattle Farming

013000 Dairy Cattle Farming

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)

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

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9.86%

7.20%

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Poultry farming (for meat) Poultry hatchery operation (meat breeds) Turkey farming	
	014200	Poultry Farming (Eggs)	7.20%
		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	9.86%
		This class includes employers engaged in farming pigs.	
		Primary Activities: Pig farming Pig raising	
	015200	Horse Farming	9.86%
		This class includes employers engaged in horse farming.	
		Primary Activities: Horse breeding Stud farm operation (horses)	
	015300	Deer Farming	9.86%

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in farming deer.	
		Primary Activities:	
		Deer breeding	
		Deer farming for venison	
		Deer velvet production	
	015900	Other Livestock Farming nec	9.86%
		This class includes employers engaged in raising or	
		breeding farm or domestic animals not elsewhere	
		classified.	
		Exclusions and References:	
		Employers mainly engaged in farming aquatic animals are included in Class 042000 Aquaculture.	
		Duin our Asticition	
		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	

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

016100 Sugar Cane Growing 9 This class includes employers engaged in growing sugar cane. 9 Primary Activities: Sugar cane growing 016200 Cotton Growing 9 This class includes employers engaged in growing cotton. 9 Primary Activities: 9 Cotton growing 9	Column 1	Column 2	Column 3	Column 4
This class includes employers engaged in growing sugar cane. Primary Activities: Sugar cane growing 016200 Cotton Growing This class includes employers engaged in growing cotton. Primary Activities: Cotton growing 016900 Other Crop and Plant Growing nec This class includes employers engaged in crops and growing plants not elsewhere classified. Primary Activities: Arrowroot growing Broom millet growing Coffee growing Drug plants growing Drug plants growing	Group	Class	Title and Description	Rate
sugar cane. Primary Activities: Sugar cane growing O16200 Cotton Growing This class includes employers engaged in growing cotton. Primary Activities: Cotton growing O16900 Other Crop and Plant Growing nec This class includes employers engaged in crops and growing plants not elsewhere classified. Primary Activities: Arrowroot growing Bamboo growing Broom millet growing Chicory growing Chicory growing Coffee growing Drug plants growing Drug plants growing		016100	Sugar Cane Growing	9.86%
Sugar cane growing 9 016200 Cotton Growing 9 This class includes employers engaged in growing cotton. 9 Primary Activities: Cotton growing 9 016900 Other Crop and Plant Growing nec 7 This class includes employers engaged in crops and growing plants not elsewhere classified. 7 Primary Activities: Arrowroot growing Bamboo growing Broom millet growing Chicory growing Coffee growing Drug plants growing 9				
This class includes employers engaged in growing cotton. Primary Activities: Cotton growing 016900 Other Crop and Plant Growing nec 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			•	
cotton. Primary Activities: Cotton growing 016900 Other Crop and Plant Growing nec 7 This class includes employers engaged in crops and growing plants not elsewhere classified. Primary Activities: Arrowroot growing Bamboo growing Broom millet growing Coffee growing Coffee growing Drug plants growing		016200	Cotton Growing	9.86%
Cotton growing7016900Other Crop and Plant Growing nec7This class includes employers engaged in crops and growing plants not elsewhere classified.7Primary Activities: Arrowroot growing Bamboo growing Broom millet growing Chicory growing Coffee growing Drug plants growing7				
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				
growing plants not elsewhere classified. Primary Activities: Arrowroot growing Bamboo growing Broom millet growing Chicory growing Coffee growing Drug plants growing		016900	Other Crop and Plant Growing nec	7.86%
Arrowroot growing Bamboo growing Broom millet growing Chicory growing Coffee growing Drug plants growing				
Fodder growing Forage sorghum growing Ginger growing Hay growing Hops growing Jute growing Lavender growing Lucerne growing			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	

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Mushroom growing Mustard growing Pasture seed growing Ramie growing Seed growing nec Silage production Sudan grass growing Tobacco farming Vegetable growing (for fodder)	

DIVISION A AGRICULTURE, FORESTRY AND FISHING

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	7.20%
		This class includes employers engaged in ginning cotton.	
		Primary Activities: Cotton ginning	
	021200	Shearing Services This class includes employers engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.	12.10%
		Primary Activities: Goat shearing Sheep shearing	
	021300	Aerial Agricultural Services This class includes employers engaged in providing aerial seeding, crop or pasture dusting or spraying services or aerial mustering services.	10.05%
		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	11.48%

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 02 Services to Agriculture, Hunting and Trapping

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	11.48%
		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 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	8.27%
		This class includes employers engaged in providing services to fruit, vegetable growing and plant nurseries.	
		Primary Activities: Fruit picking Horticultural services nec	
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DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 02 Services to Agriculture, Hunting and Trapping

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	7.20%
		This class includes employers engaged in providing agricultural land clearing, fencing and related services not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in levelling or clearing building construction sites are included in 421020 Site Preparation Services	
		Primary Activities: Fencing, agricultural Land clearing, agricultural	
	021950	Other Services to Agriculture nec	1.17%
		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)	

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 02 Services to Agriculture, Hunting and Trapping

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	021960	 Pet Boarding and Kennels nec This class includes employers engaged in providing care and boarding services for domestic pets such as cats and dogs. <i>Exclusions and References:</i> <i>Note: employers providing agistment or boarding services for horses should be included in 021910.</i> Primary Activities: Domestic pet boarding services Dog kennels Catteries 	1.17%
022		Hunting and Trapping	
	022000	Hunting and Trapping	11.30%
		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	

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 02 Services to Agriculture, Hunting and Trapping

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Mutton bird catching Possum hunting and trapping Rabbit hunting or trapping Snake catching	

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION A AGRICULTURE, FORESTRY AND FISHING

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	8.27%
		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	15.00%
		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	15.00%
		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.	
		Exclusions and References:	
		Employers engaged in harvesting or logging softwood plantation timber are included in Class 030210 Softwood Timber Plantation Logging.	
		Р	age 20

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 03 Forestry and Logging

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

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

8.27%

This class includes employers engaged in providing services such as forest reafforestation, 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.

Primary Activities:

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 Sphagnum moss gathering Timber plantation maintenance Timber tract maintenance

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 03 Forestry and Logging

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
Tree pruning (forest) Tree thinning (forest)			

DIVISION A AGRICULTURE, FORESTRY AND FISHING

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	15.00%
		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	15.00%
		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. 	
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DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 04 Commercial Fishing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities: Prawn fishing Prawn fishing and processing (aboard vessel at sea)	
	041300	Finfish Trawling	15.00%
		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	15.00%
		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	15.00%
		This class includes employers engaged in line fishing from ocean or coastal waters.	
		_	0.4

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 04 Commercial Fishing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities: Line fishing	
	041900	Marine Fishing nec	15.00%
		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	7.20%
		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	
		Paç	ge 25

DIVISION A AGRICULTURE, FORESTRY AND FISHING

SUBDIVISION 04 Commercial Fishing

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

DIVISION B	MINING

SUBDIVISION 11	Coal Mining

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

110 Coal Mining

110100 Coal Mining – Underground

This class includes employers engaged in underground mining of coal.

Exclusions and References:

- (a) All NSW employers undertaking coal mining are required by the Coal Industry Act 1946 to obtain workers compensation insurance with Coal Mines Insurance Limited.
- (b) Providers of services to coal mines, who do not exclusively provide services to coal mines should be classified under the class which most appropriately reflects the service they provide.

Primary Activities:

Coal mining - underground

110200 Coal Mining – Surface

8.81%

8.81%

This class includes employers engaged in open-cut mining of coal.

Exclusions and References:

- (a) All NSW employers undertaking coal mining are required by the Coal Industry Act 1946 to obtain workers compensation insurance with Coal Mines Insurance Limited.
- (b) Providers of services to coal mines, who do not exclusively provide services to coal mines should be classified under the appropriate class.

DIVISION B	MINING	
SUBDIVISION 11	Coal Mining	
Column 1 Column 2	Column 3	Column 4
Group Class	Title and Description	Rate

Primary Activities: *Coal mining – surface*

DIVISION B	MINING	MINING		
SUBDIVISION 11	Coal Mining			
Column 1 Column 2	Column 3	Column 4		
Group Class	Title and Description	Rate		

Primary Activities: *Coal mining – surface*

8.27%

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION B MINING

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

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 LNG production at wellhead Liquefied petroleum gas production (not at refineries) Natural gas separation at the wellhead Oil shale mining

DIVISION B	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	4.73%
		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	13.02%
		This class includes employers engaged in underground mining of copper ore.	
		Exclusions and References:	
		Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.	
		Primary Activities: Copper ore leaching Copper ore mining, underground Electro won copper production	
	131300	Copper Ore Mining – Surface	4.73%
		This class includes employers engaged in open- cut mining of copper ore.	

DIVISION B MINING

SUBDIVISION 13 Metal Ore Mining

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

Exclusions and References:

Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.

Primary Activities:

Copper ore leaching Copper ore mining, surface Electro won copper production

131410 Gold Ore Mining – Underground 13.02%

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

131420 Gold Ore Mining – Surface

4.73%

DIVISION B	MINING
SUBDIVISION 13	Metal Ore Mining

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

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

6.78%

This class includes employers engaged in mining mineral sands (except iron sands).

Primary Activities:

Ilmenite sand mining Leucoxene sand mining Mineral sands mining

DIVISION B MINING

SUBDIVISION 13 Metal Ore Mining

Group	Class	Title and Description	Rate
		Monazite sand mining Rutile sand mining Synthetic rutile production Zircon sand mining Zircon sand mining	
	131610	Nickel Ore Mining – Underground	13.02%
		This class includes employers engaged in underground mining of nickel ores.	
		Primary Activities: Nickel ore mining, underground	
131620 Nic		Nickel Ore Mining – Surface	4.73%
		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	13.02%
		This class includes employers engaged in underground mining ores of silver, lead or zinc.	
		Exclusions and References:	
		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.	
		Primary Activities:	

DIVISION B MINING

SUBDIVISION 13 Metal Ore Mining

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	4.73%
		This class includes employers engaged in open- cut mining ores of silver, lead or zinc.	
		Exclusions and References:	
		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.	
		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	13.02%
		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	
		Pa	age 35

DIVISION B MINING

SUBDIVISION 13 Metal Ore Mining

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	4.73%
		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	

DIVISION B		MINING	
SUBE	IVISIO	N 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	7.59%
		This class includes employers engaged in quarrying, washing or screening of sand or natural gravel.	
		Exclusions and References:	
		 Employers mainly engaged in (a) Quarrying, crushing or screening crushed or broken stone are included in Class 141900 Construction Material Mining nec and (b) Quarrying silica for industrial purposes are included in Class 142020 Mining nec - Surface. 	
		Primary Activities: Pebbles quarrying River gravel quarrying, washing or screening Rocks, ornamental, gathering Sand quarrying, washing or screening	
	141900	Construction Material Mining nec	6.74%
		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	

DIVISION B MINING

SUBDIVISION 14 Other Mining

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

13.02%

DIVISION B MINING

SUBDIVISION 14 Other Mining

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

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; and*
- (b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and (d) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.

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

DIVISION B MINING

SUBDIVISION 14 Other Mining

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Vermiculite mining, underground Zeolite mining, underground	
	142020	Other Mining nec – Surface	4.73%
		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; and (c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg. 	
		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	

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Gemstone mining, surface Glauconite mining, surface Graphite mining, surface Green sand mining, surface Gypsum mining, surface Jade mining, surface

DIVISION B MINING

SUBDIVISION 14 Other Mining

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

DIVISION B MINING **SUBDIVISION 15** Services to Mining Column 1 Column 2 Column 4 Column 3 Title and Description Rate Group Class 151 **Exploration 151100 Petroleum Exploration (Own Account)** 4.73% This class includes employers engaged in exploring for crude petroleum and natural gas on their own account. Exclusions and References: *Employers mainly engaged in undertaking general* exploration contracts for particular minerals are included in Class 151200 Petroleum Exploration Services. **Primary Activities:** Own account exploration for petroleum and natural gas 4.73% **151200 Petroleum Exploration Services** This class includes employers engaged in undertaking general exploration contracts for petroleum or natural gas. **Primary Activities:** Natural gas exploration on contract Petroleum exploration on contract 4.73% **151300 Mineral Exploration (Own Account)** This class includes employers engaged in exploring for minerals (except for crude petroleum or natural gas) on their own account. Exclusions and References:

Employers mainly engaged in undertaking general exploration contracts for

DIVISION B	MINING

SUBDIVISION 15 Services to Mining

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		particular minerals or in providing related drilling services are included in Class 151400 Mineral Exploration Services. Primary Activities:	
		Own account exploration for minerals	
	151400	Mineral Exploration Services	6.74%
		This class includes employers engaged in undertaking general exploration contracts for particular minerals on a contract or fee basis.	
		Primary Activities: Mineral exploration on contract	
152		Other Mining Services	
	152000	Other Mining Services	13.02%
		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:	

DIVISION B MINING

SUBDIVISION 15 Services to Mining

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

DIVISION C MANUFACTURING

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
211		Meat and Meat Product Manufacturing	
	211110	Abattoirs	15.00%
		This class includes employers engaged in slaughtering and boning animals (except poultry).	
		Exclusions and References:	
		Employers mainly engaged in slaughtering poultry are included in Class 211210 Poultry Abattoirs.	
		Primary Activities: Abattoir operation (except poultry abattoir operation)	
	211120	Meat Packing and Freezing	9.51%
		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; (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. 	
		<i>Primary Activities:</i> Animal meat packing and freezing (except poultry) Beefburgers, frozen, mfg (except precooked)	
			Page 46

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Frozen meat mfg (except poultry) Meat packing, fresh (except poultry)	
	211130	Meat Processing	6.26%
		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; (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	3.12%

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1 C	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in rendering lard or tallow and processing animal by-products for use in other manufacturing processes, not elsewhere classified.	
		Exclusions and References:	
		 Employers mainly engaged in (a) manufacturing refined animal oils or fats (except neatsfoot oil) are included in Class 214000 Oil and Fat Mfg; and (b) manufacturing musical instrument strings or surgical sutures from animal gut are included in Class 294900 Manufacturing nec. 	
		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	
2	211210	Poultry Abattoirs	13.63%
		This class includes employers engaged in slaughtering poultry and game birds.	
		Exclusions and References:	
		 Employers mainly engaged in (a) dressing, freezing, packing or canning poultry are included in Class 211220 Poultry Meat Processing; and (b) manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and 	
			Page 48

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2				Column 3	Column 4
Group	Class				Title and Description	Rate
		C	11	1110		

Smallgood Mfg.

Primary Activities:

Abattoir operation (poultry) Game bird (eg pheasant, quail) slaughtering

211220 Poultry Meat Processing

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

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.

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6.26%

6.26%

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		 Employers mainly engaged in (a) rendering lard are included in Class 211140 Animal By-product Processing; (b) refining land are included in Class 214000 Oil and 	
		 (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	7.20%
		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.	
		Exclusions and References:	
		Employers mainly engaged in manufacturing or canning	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		condensed, concentrated or evaporated skim milk, cream or buttermilk, are included in Class 212900 Dairy Product Mfg nec.	
		Primary Activities: Buttermilk, cultured, mfg Cream, pasteurised, mfg (except canned) Flavoured liquid whole or skim milk mfg Milk, processed liquid, mfg (except condensed, concentrated or evaporated milk, or liquid buttermilk) Milk receival or distribution depot operation Skim milk, liquid, mfg Sour cream mfg Standardised liquid milk mfg Yoghurt mfg	
	212200	Ice Cream Manufacturing	7.20%
		This class includes employers engaged in manufacturing ice cream or frozen confectionery.	
		Exclusions and References:	
		Employers mainly engaged in manufacturing ice cream mixes or milk based soft serve mixes are included in Class 212900 Dairy Product Mfg nec.	
		Primary Activities: Confections, frozen, mfg Ice cream mfg Milk ices mfg Water ices or fruit ices, frozen, mfg	
	212000	Dairy Product Manufacturing nec	7.20%

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		Skim milk, dried, mfg	
		Whey or whey powder mfg	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

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

213 Fruit and Vegetable Processing

213000 Fruit and Vegetable Processing 5.23%

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.

Exclusions and References:

Employers mainly engaged in

- (a) sun-drying fruit are included in the appropriate classes of Group 011 Horticulture and Fruit Growing;
- (b) manufacturing Worcestershire sauce or potato crisps or similar snack foods are included in Class 217900 Food Mfg nec;
- (c) 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;
- *(d) manufacturing wine vinegar are included in class* 218300 *Wine Mfg; and*
- *(e)* packing fresh fruit are included in Class 471500 Fruit and Vegetable Wholesaling.

Primary Activities:

Baby foods, canned or bottled, mfg (except milk based) Baked beans mfg Candied or preserved peel mfg Chutneys or relishes mfg

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
214		Coconut, desiccated, mfg Dehydrated or evaporated fruit mfg (except sun-dried) Fruit canning or bottling Fruit drying (except sun-drying) Fruit, frozen, mfg Fruit juices, single strength or concentrated, mfg Fruit pulp, puree or spreads, mfg Fruit salad mfg Health, invalid or baby foods mfg (cereal based) Jam mfg (incl 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 (incl Canned, dehydrated, dried or quick-frozen) Vegetable salads mfg Vinegar mfg (except wine vinegar)	
214		Oil and Fat Manufacturing	
	214000	Oil and Fat Manufacturing	5.29%
		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.	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		 Employers mainly engaged in (a) manufacturing unrefined animal oils or fats (except neatsfoot 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 This class includes employers engaged in milling flour, (except rice flour) or in manufacturing cereal starch, gluten, starch sugars or arrowroot.	5.10%

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		 Kye hour, meal of offal mig (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 	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
		prepared breakfast food)	

215200 Cereal Food and Baking Mix Manufacturing

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 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

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5.10%

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SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	6.41%
		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	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	216200	Cake and Pastry Manufacturing	6.13%
		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	3.12%
		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 	
			Page 59

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

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

Class 512400 Bread and Cake Retailing.

Primary Activities: Biscuit crumbs mfg Biscuits mfg (except dog biscuits) Ice cream cones or wafers mfg Rusks mfg Unleavened bread mfg

217 Other Food Manufacturing

217100 Sugar Manufacturing

This class includes employers engaged in manufacturing raw or refined sugar, or molasses.

Primary Activities:

Brown sugar mfg Cane syrup mfg Caster sugar mfg Icing sugar mfg Icing sugar mixture mfg Molasses mfg Sugar mfg Treacle mfg

217200 Confectionery Manufacturing

This class includes employers engaged in manufacturing confectionery, chocolate or cocoa products, with or without sugar.

Primary Activities:

Chewing gum mfg

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5.10%

5.54%

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Chocolate mfg Cocoa butter mfg Cocoa products mfg Confectionery mfg Crystallised or glace fruit mfg Drinking chocolate mfg Licorice candy mfg Marshmallows mfg Marzipan mfg Nuts, candied, mfg Popcorn, candied, mfg	
	217300	Seafood Processing	6.26%
		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. <i>Exclusions and References:</i>	
		 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 (incl 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	
		F	Page 61

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Fish paste mfg	
		Fish pate mfg	
		Molluscs, processed, mfg (incl shelled; except oysters)	
		Oysters, canned, mfg	
		Scallops, preserved, mfg	
		Seafoods, canned, mfg	
		Seafoods, preserved, mfg	
	217400	Prepared Animal and Bird Feed Manufacturing	6.26%
		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;	
		<i>(b) boning, freezing or packing fresh meat are included</i>	
		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)	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	217900	 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 (incl 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 Food Manufacturing nec 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 471900 Grocery Wholesaling nec; and (d) blending or packing tea are included in Class 471900 Grocery Wholesaling nec; Primary Activities: 	6.16%
			Page 63

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	5.10%

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	5.10%
		This class includes employers engaged in manufacturing, bottling or canning beer, ale, stout or porter, or manufacturing malt.	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

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

Exclusions and References:

Employers mainly engaged in manufacturing malt extract or malted milk powder are included in Class 212900 Dairy Product Mfg nec.

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

4.05%

This class includes employers engaged in manufacturing or blending of wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified.

Exclusions and References:

Employers mainly engaged in bottling (but not blending) wine, and other alcoholic beverages not elsewhere classified are included in Class 471700 Liquor Wholesaling.

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

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Vinegar, wine, mfg	
		Wine making residue mfg	
		Wine mfg	
		Wine based fruit drinks "coolers" mfg	
	218400	Spirit Manufacturing	3.85%
		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	1.92%
		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.	

DIVISION C MANUFACTURING

SUBDIVISION 21 Food, Beverage and Tobacco Manufacturing

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

Primary Activities: Chewing tobacco mfg Cigarettes mfg Cigars mfg Pipe tobacco mfg Snuff mfg Tobacco leaf redrying Tobacco mfg

DIVISION C MANUFACTURING

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 6.96% 221100 Wool Scouring This class includes employers engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops. Exclusions and References: Employers mainly engaged in manufacturing (a) synthetic fibre tops are included in Class 221200 Synthetic Fibre Textile Mfg; and (b) fellmongered or slipe wool are included in Class 226100 Leather Tanning and Fur Dressing. **Primary Activities:** Lanolin mfg (except toilet lanolin) Noils, wool, mfg Scoured wool mfg Tops, unspun wool, mfg Wool grease mfg Wool, carded or combed, mfg 6.26% 221200 Synthetic Fibre Textile Manufacturing 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

DIVISION C MANUFACTURING

SUBDIVISION 22

Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		1 4 1 1 0 1 1	

elastomeric yarns or threads or fabrics.

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)

DIVISION C MANUFACTURING

SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
		Yarns, elastic or elastomeric, mfg	

221300 Cotton Textile Manufacturing

7.20%

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

6.93%

DIVISION C MANUFACTURING

SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	7.20%
		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	
		F	Daga 70

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DIVISION C MANUFACTURING

SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

 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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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 	Column 1	Column 2	Column 3	Column 4
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 241200 Printing. Primary Activities: Label, printed cloth, mfg Textile printing (on commission or fee basis) 222 Textile Product Manufacturing 222110 Made-up Textile Product Manufacturing 5.109 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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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	Group	Class	Title and Description	Rate
Label, printed cloth, mfg Textile printing (on commission or fee basis) 222 Textile Product Manufacturing 222110 Made-up Textile Product Manufacturing 5.109 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			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 241200	
Textile printing (on commission or fee basis) 222 Textile Product Manufacturing 222110 Made-up Textile Product Manufacturing 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 			Primary Activities:	
 222 Textile Product Manufacturing 222110 Made-up Textile Product Manufacturing 5.109 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 			Label, printed cloth, mfg	
 5.109 5.109 5.109 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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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 			Textile printing (on commission or fee basis)	
 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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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 	222		Textile Product 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. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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 22200 Textile Floor Covering Mfg; (d) manufacturing canvas bags for packaging goods are 		222110	Made-up Textile Product Manufacturing	5.10%
 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 			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	
 (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 			Exclusions and References:	
 (c) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; (d) manufacturing canvas bags for packaging goods are 			 (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 	
			(c) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;	
Page 7			(a) manujacturing canvas bags for packaging goods are	
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DIVISION C MANUFACTURING

SUBDIVISION 22

Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		included in Class 222900 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	
		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	
		Natural synthetic – addn	
		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	4.11%

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-

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SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

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

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 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 3.58%

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 Textile Product Mfg.

Primary Activities:

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

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SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	222200 Text	tile Floor Covering Manufacturing	5.87%

222200 Textile Floor Covering Manufacturing

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

Exclusions and References:

or twisted rags.

Employers mainly engaged in manufacturing

- (a) felt headwear are included in Class 224900 Clothing Mfg nec;
- (b) rubber floor coverings or underlays are included in Class 255900 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

4.45%

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;

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Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (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	5.10%
		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	

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SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
223		Hemp products mfg nec Hessian goods mfg nec Kapok mfg Labels, woven cloth, mfg Shade cloth, mfg Textile products mfg nec Knitting Mills	
	223100	Hosiery Manufacturing	5.70%
		This class includes employers engaged in manufacturing hosiery.	
		Primary Activities: Pantihose mfg Socks mfg Stockings mfg Tights mfg	
	223200	Cardigan and Pullover Manufacturing	6.03%
		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	6.35%

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SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 2232 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	5.10%
		· · · · · · · · · · · · · · · · · · ·	
		This class includes employers engaged in manufacturing men's, boys', women's or girls' outerwear from purchased or transferred in materials, except headwear,	

men's, boys', women's or girls' outerwear from purchased or transferred in materials, except headwear, footwear or garments made from leather or fur.

DIVISION C MANUFACTURING

SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

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

DIVISION C MANUFACTURING

SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	4.11%
		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	5.18%
		This class includes employers engaged in manufacturing foundation garments, underwear, sleepwear or baby clothing from purchased or transferred in materials.	

DIVISION C MANUFACTURING

SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1 Colui	mn 2 Column 3	Column 4
Group Cla	Title and Description	Rate
	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; and	
	(b) manufacturing 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)	
224	900 Other Clothing Manufacturing nec	5.21%
	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) manufacturing unique garments to a client's individual order are included in Class 224200	
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SUBDIVISION 22

Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 Tailoring and Dress-making; (b) rubber gloves or bathing caps are included in Class 255900 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	5.87%
		This class includes employers engaged in manufacturing footwear or footwear components.	
		Primary Activities: Boots mfg	

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SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

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

9.86%

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.

Exclusions and References:

Employers mainly engaged in manufacturing

- *(a) fur or leather clothing are included in Class 224900 Clothing Mfg nec; and*
- (b) leather and substitute products not elsewhere classified are included in Class 226200 Leather and Leather Substitute Product Mfg.

Primary Activities:

Fellmongered wool mfg Fur dressing or dyeing Hide pickling, wet blueing, tanning, currying, dressing, finishing or dyeing Leather mfg

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SUBDIVISION 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Leather tanning Skin pickling, tanning, currying, dressing, finishing or dyeing Slipe or skin wool mfg	
	226200	Leather and Leather Substitute Product Manufacturing	5.83%
		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 harness.	
		Exclusions and References:	
		 Employers mainly engaged in manufacturing (a) textile or canvas bags for packaging are included in Class 222900 Textile Product Mfg nec; (b) fur or leather clothing are included in Class 224900 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)	

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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

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 030200 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 232900 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

15.00%

15.00%

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SUBDIVISION 23 Wood and Paper Product Manufacturing

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

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

Primary Activities:

Hardwood woodchip mfg Softwood woodchip mfg

231300 Timber Resawing and Dressing 8.27% 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 232900 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 6.74% This class includes employers engaged in manufacturing plywood and veneers. **Primary Activities:**

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SUBDIVISION 23 Wood and Paper Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Cores, plywood or veneer mill, mfg Plywood mfg Veneer or veneer sheets, wooden, mfg	
	232200	Fabricated Wood Manufacturing	6.74%
		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	6.74%
		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).	

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SUBDIVISION 23

Wood and Paper Product Manufacturing

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

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) Roof truss, wooden, mfg Structural fitting, wooden, mfg Wall frame, wooden, mfg Wooden framed window mfg, complete with glass

232910 Wooden Blind Manufacturing

3.58%

This class includes employers engaged in manufacturing wooden blinds.

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SUBDIVISION 23 Wood and Paper Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Blinds, cane and bamboo, mfg	
		Blinds, wooden, mfg	
	232920	Other Wood Product Manufacturing nec	6.74%
		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 (a) manufacturing shooks for containers are included in Class 231100 Log Sawmilling; and (b) manufacturing wooden, can 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	

DIVISION C MANUFACTURING

SUBDIVISION 23 Wood and Paper Product Manufacturing

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

233 Paper and Paper Product Manufacturing

233100 Pulp, Paper and Paperboard Manufacturing 4.73%

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 241200 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*

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SUBDIVISION 23 Wood and Paper Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 3.98%

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 4.54%

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SUBDIVISION 23 Wood and Paper Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	4.37%
		This class includes employers engaged in manufacturing paper bags (including multiwall bags of paper).	
		Exclusions and References:	
		Employers mainly engaged in (a) manufacturing bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and	
		(b) manufacturing bags or packets of composite material of paper and metal foil are included in Class 264000 Non-Metallic Mineral Product Mfg nec.	
		Primary Activities:	
		Bags, paper, mfg	
	233900	Other Paper Product Manufacturing nec	3.85%
		This class includes employers engaged in manufacturing paper patterns, drinking straws, paper novelties, toilet paper, cigarette papers, cellulose fibre insulation	

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SUBDIVISION 23 Wood and Paper Product Manufacturing

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

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

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SUBDIVISION 23

Wood and Paper Product Manufacturing

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

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

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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	2.77%
		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 241200 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	3.12%
		This class includes employers engaged in commercial or jobprinting (including commission printing of paper stationery), including printing onto textiles or other surfaces.	

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SUBDIVISION 24

Printing, Publishing and Recorded Media

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	<u>.</u>

Employers mainly engaged in

- (a) manufacturing paper stationery are included in Class 241100 Paper Stationery Mfg; and
- *(b) printing newspapers are included in Class 242110 Newspaper Printing.*

Primary Activities:

Commercial printing General printing Job printing Printing Screen printing Stationery, paper, printing (on commission)

241220 Newspaper Printing

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.

Exclusions and References:

Employers mainly engaged in

- (a) printing other than printing newspapers are included in Class 241210 Printing;
- (b) publishing newspapers which are printed by another employer are included in Class 242100 Newspaper Publishing;
- *(c) publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;*
- *(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other*

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2.54%

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SUBDIVISION 24

Printing, Publishing and Recorded Media

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Publishing; and (e) selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.	
		Primary Activities: Newspapers printing	
	241310	Printing Trade Services	2.54%
		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	1.02%
		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	

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SUBDIVISION 24

Printing, Publishing and Recorded Media

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
242		Publishing	
	242100	Newspaper Publishing	0.83%

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

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 0.83%

DIVISION C MANUFACTURING

SUBDIVISION 24

Printing, Publishing and Recorded Media

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

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

0.83%

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.

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SUBDIVISION 24

Printing, Publishing and Recorded Media

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 bound magazines, or periodicals are included in Class 242200 Other Periodical	
		Publishing; and (e) selling advertising space other than in their own	
		<i>publications are primary to Class 785100</i> <i>Advertising Services.</i>	
		Primary Activities:	
		Art prints publishing	
		Books publishing	
		Maps publishing	
		Sheet music publishing	
243		Recorded Media Manufacturing and Publishing	
	243000	Recorded Media Manufacturing and Publishing	1.02%
		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

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SUBDIVISION 24

Printing, Publishing and Recorded Media

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

MANUFACTURING

SUBDIVISION 25

DIVISION C

Petroleum, Coal, Chemical and Associated Product Manufacturing

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

251 Petroleum Refining

251000 Petroleum Refining

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.

Exclusions and References:

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.*

Primary Activities:

Automotive petrol mfg Gas or fuel oil mfg Gasoline refining or blending Kerosene mfg Liquefied petroleum gas mfg (in conjunction with petroleum refining) Mineral turpentine mfg Motor spirit mfg Oil or grease base stock, lubricating mfg Paraffin wax mfg Petroleum jelly mfg

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2.20%

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SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4	
Group	Class	Title and Description	Rate	
Petroleum solvent mfg Synthetic petrol mfg				

252 Petroleum and Coal Product Manufacturing nec

252000 Petroleum and Coal Product Manufacturing nec 2.70%

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

DIVISION C

MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

2 Column 3	Column 4
Title and Description	Rate
Petroleum product mfg nec Pitch mfg Recovery of lubricating oil or grease from used petroleum waste products Roofing, bitumen or asphalt, mfg Tar, refined, mfg	
Basic Chemical Manufacturing	
) Fertiliser Manufacturing	5.10%
This class includes employers engaged in manufacturing chemical or chemical based fertilisers, mixed fertilisers, organic or fertilisers not elsewhere classified.	
Primary Activities: Ammonia aqua, fertiliser grade, mfg Ammonium nitrate mfg Ammonium phosphate fertiliser mfg Ammonium sulphate mfg Animal or vegetable fertiliser mfg Bonedust mfg Bonemeal fertiliser mfg Fertiliser mfg Fishmeal fertiliser mfg Organic fertiliser mfg Phosphate, ground, mfg Potash fertiliser mfg Potassium chloride fertiliser mfg Prilled ammonium nitrate mfg Sadium nitrate fortiliser mfg	
	Title and Description Petroleum product mfg nec Pitch mfg Recovery of lubricating oil or grease from used petroleum waste products Roofing, bitumen or asphalt, mfg Tar, refined, mfg Basic Chemical Manufacturing O Fertiliser Manufacturing This class includes employers engaged in manufacturing chemical or chemical based fertilisers, mixed fertilisers, organic or fertilisers not elsewhere classified. Primary Activities: Ammonium nitrate mfg Anmonium nopsphate fertiliser mfg Animal or vegetable fertiliser mfg Bonemeal fertiliser mfg Fertiliser mfg Fishmeal fertiliser mfg Posphate, ground, mfg Potash fertiliser mfg Potasium chloride fertiliser mfg

Superphosphate mfg

Urea, fertiliser grade, mfg

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SUBDIVISION 25

DIVISION C

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	253200	Industrial Gas Manufacturing	2.70%
		This class includes employers engaged in manufacturing	
		hydrogen, oxygen, acetylene or other industrial gases	
		(except gases obtained from petroleum mining or refining).	
		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	
		<i>(c)</i> 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	3.09%
		This class includes employers engaged in manufacturing synthetic resins. This Class also includes employers engaged in manufacturing synthetic rubber.	
		engagea in munulacturing synthetic rubber.	400

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SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

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

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 Chemical Product Mfg nec; and*
- (c) employers mainly engaged in manufacturing 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 Polyethylene 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 2.90%

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

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SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

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

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 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 2.71%

DIVISION C

MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

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

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 264000 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)

DIVISION C

MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	2.56%
		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	

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Gelignite mfg Match mfg

DIVISION C

MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Propellent powder mfg Pyrotechnic good mfg nec Safety fuse mfg Signal flare mfg	
	254200	Paint Manufacturing	3.12%
		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	

DIVISION C MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Waterproofing products mfg	
		Water shedding preparations mfg	
		Wood stain mfg (packed for sale)	
	254300	Medicinal and Pharmaceutical Product Manufacturing	2.54%
		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	

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MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Sanitary napkins mfg	
		Serum mfg	
		Tampons mfg	
		Toilet lanolin mfg	
		Toxin mfg	
		Vaccine mfg	
		Vitamin product mfg	
	254400	Pesticide Manufacturing	2.54%
		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	

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Plant hormone mfg

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SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Rat poison mfg Seed dressing mfg Soil fumigant mfg Weedkiller mfg	
	254500	Soap and Other Detergent Manufacturing	3.12%
		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	3.12%

DIVISION C MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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) contrast products of compating on toilet manufactures. 	
		(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	

DIVISION C

MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Sunscreen preparation mfg	
		Talcum powder mfg	
Toilet cream or lotion mfg (except toilet lanolin) Toilet preparation mfg nec			
	254700 Ink Manufacturing		
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

2.54%

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.

DIVISION C

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SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

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

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 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 Liquid polish mfg

DIVISION C

MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	8.81%
		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 Chemical Products Mfg nec; (b) manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 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	

DIVISION C MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1 Column 2		Column 3	Column 4	
Group	Class	Title and Description	Rate	
	255900 Other Rubber Product Manufacturing nec			

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 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 Chemical Product Mfg nec; and
- *(e) rubber toys are included in Class 294200 Toy and Sporting Good Mfg.*

Primary Activities:

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 Hot water bottles, rubber, mfg Mattresses, rubber, mfg

DIVISION C

MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Rubber products mfg nec Rubber reclaiming Sheeting, 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	5.10%
		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	5.10%
		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	
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DIVISION C MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Group Class Title and Description		Rate
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	6.26%

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 264000 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

DIVISION C MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	256400	Plastic Product, Rigid Fibre Reinforced, Manufacturing	6.26%
		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 282200 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	6.19%
		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	
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MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1	Column 2	Column 3	Column 4		
Group	Class	Title and Description	Rate		
	are included in Class 294200 Toy and Sporting Good				

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 6.01%

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

DIVISION C MANUFACTURING

SUBDIVISION 25

Petroleum, Coal, Chemical and Associated Product Manufacturing

Column 1 Column 2		Column 3	Column 4		
Group	Class	Title and Description	Rate		
	Picnicware, plastic, mfg Plastic injection moulding mfg nec				

DIVISION C MANUFACTURING

SUBDIVISION 26

Non-Metallic Mineral Product Manufacturing

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

261 Glass and Glass Product Manufacturing

261000 Glass and Glass Product Manufacturing	5.07%
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This class includes employers engaged in manufacturing glass or glass products.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing glass wool or glass wool products are included in Class 264000 Non-Metallic Mineral Product Mfg nec;
- (b) manufacture of aluminium framed windows and shower screens are included in Class 274200 Architectural Aluminium Product Mfg;
- *(c) glazing are included in Class 424500 Glazing Services; and*
- *(d) tinting of installed car windows are included in Class* 532900 *Automotive Repair Services.*

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

DIVISION C MANUFACTURING

SUBDIVISION 26

Non-Metallic Mineral Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
262	Insulators, glass, mfgJars, glass, mfgKitchenware, glass, mfgLaboratory glassware mfgLaminated sheet glass mfgMirrors mfg (including motor vehicle)Optical glass mfgOrnamental glassware mfgOvenware, glass, mfgPlate glass mfgSafety glass mfgScientific glassware mfgStained glass sheet mfgTubing, glass, mfgWindow glass mfgWindow glass mfgWindscreen glass mfgZ62Ceramic Product Manufacturing		
	262100	Clay Brick Manufacturing	8.81%
		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	8.81%
		P	age 126

DIVISION C MANUFACTURING

SUBDIVISION 26 Non-Metallic Mineral Product Manufacturing

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in manufacturing	
		industrial ceramics or refractory products.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing non-refractory type silica lime bricks,	
		blocks, etc, are included in Class 264000 Non-	
		Metallic Mineral Product Mfg nec; and	
		(b) manufacturing ceramic-metal composite cutting tools are included in Class 286400 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	8.81%
		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

DIVISION C MANUFACTURING

SUBDIVISION 26 Non-Metallic Mineral Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
china or porcelain pipes, pipe fittings or construction goods are included in Class 262900 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

8.81%

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

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION C MANUFACTURING

SUBDIVISION 26 Non-Metallic Mineral Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
263		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) Wash basins, vitreous china or porcelain, mfg Cement, Lime, Plaster and Concrete Product Manufacturing	
	263100	Cement and Lime Manufacturing This class includes employers engaged in manufacturing hydraulic cement or lime.	6.67%
		Primary Activities: Cement mfg (except adhesive or refractory) Hydraulic cement mfg Portland cement mfg	
	263210	Fibro-Cement Sheeting Manufacturing	5.44%
		This class includes employers engaged in manufacturing fibro-cement sheeting or similar products containing asbestos	
		Primary Activities: Asbestos sheet mfg	
		Pa	age 129

5.44%

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION C MANUFACTURING

SUBDIVISION 26 Non-Metallic Mineral Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Fibro-cement sheet mfg	

263220 Plaster Product Manufacturing

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.

Exclusions and References:

Employers mainly engaged in

- (a) manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg; and
- *(b) manufacturing dental plaster or cement are included in Class 283200 Medical and Surgical Equipment Mfg; and*
- (c) fixing or installing plaster are included in Class 424100 Plastering and Ceiling Services.

Primary Activities:

Acoustic tiles, plaster, mfg 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

DIVISION C MANUFACTURING

SUBDIVISION 26 Non-Metallic Mineral Product Manufacturing

iumn i	Column 2	Column 3	Column 4
Broup	Class	Title and Description	Rate
		Tiles, plaster, mfg Vermiculite, expanded, mfg Wall or ceiling boards, plaster, mfg	
	263300	Concrete Slurry Manufacturing	6.74%
		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 263500 Concrete 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	8.81%
		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	
		Terrazzo Manufacturing	7.20%

DIVISION C MANUFACTURING

SUBDIVISION 26 Non-Metallic Mineral Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	9.09%
		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 (a) manufacturing concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and (b) manufacturing 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	

DIVISION C MANUFACTURING

SUBDIVISION 26

Non-Metallic Mineral Product

Manufacturing

		Manalactaring	
Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	6.26%
		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	7.20%
		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	
		Pa	age 133

DIVISION C MANUFACTURING SUBDIVISION 26 Non-Metallic Mineral Product

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

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 263200 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 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

DIVISION C MANUFACTURING

SUBDIVISION 26

Non-Metallic Mineral Product

NON-IVIEL	anic wineral Product
Manufac	turing

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

DIVISION C MANUFACTURING

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

8.27%

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

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Group Class	Title and Description	D - 4 -
		Rate
27120	 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 Sections, steel, mfg Sections, steel mfg Stainless steel mfg Stainless steel mfg Steel alloys mfg Structural steel shapes mfg (not fabricated) Tinplate sheet or strip mfg 0 Iron and Steel Casting and Forging This class includes employers engaged in 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). <i>Exclusions and References:</i> 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 	7.08%

DIVISION C MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	7.74%
		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	4.44%

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in refining bauxite to form alumina.	
		Primary Activities:	
		Alumina mfg	
		Bauxite refining	
		Calcined alumina mfg	
	272200	Aluminium Smelting	4.44%
		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	4.44%
		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.	

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

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

Exclusions and References:

Employers mainly engaged in mining but not smelting of ores of copper, silver, lead and zinc are included in either Class 131300 Copper Ore Mining or Class 131700 Silver-Lead-Zinc Ore Mining 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

4.44%

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 131400 Gold Ore Mining.

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		131400 Gold Ore Mining;	
		(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 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	8.27%
		This class includes employers engaged in rolling, drawing or extruding aluminium into primary shapes, or in manufacturing aluminium powders or flakes.	
		P	age 141

DIVISION C MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

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

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

273200 Non-Ferrous Metal Rolling, Drawing, Extruding nec 8.27%

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.

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		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	
	273300	Non-Ferrous Metal Casting	5.44%

DIVISION C MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in casting or forging non-ferrous metals or alloys.	
		 Exclusions and References: Employers mainly engaged in (a) manufacturing non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and (b) manufacturing 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	9.67%
		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) the manufacture of complete steel framed and clad structures such as prefabricated sheds and garages are included in Class 291100 Prefabricated Metal Building Mfg.	
		(b) the erection or installation of completely prefabricated buildings (including buildings	
		Pa	age 144

DIVISION C MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction; (c) the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and (d) 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. 	
		 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	5.36%
		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:	

DIVISION C MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
Group	Class	 <i>Employers mainly engaged in</i> (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 424500 Glazing Services. Primary Activities: Aluminium framed doors, glazed, mfg Architectural aluminium products mfg Ceiling sections, fabricated aluminium, mfg Doors or door frames, aluminium, mfg Fascia, aluminium, mfg Fly screen doors, aluminium, mfg Garage doors, aluminium, mfg Ornamental architectural aluminium work mfg Partitions, prefabricated aluminium, mfg Roller shutters, aluminium, mfg Shop fronts, aluminium, mfg Shower screens, aluminium, mfg Shower screens, aluminium, mfg Shower screens, aluminium, mfg Shower screens, aluminium, mfg Shutters, aluminium, mfg 	Rate
		Window screens, aluminium, mfg Windows, aluminium framed, mfg (complete with glass)	

274900 Structural Metal Product Manufacturing nec

6.76%

Metal Product Manufacturing

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION C MANUFACTURING

SUBDIVISION 27

Column 1 Column 2 Column 3 Column 4 Group Class Title and Description Rate 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 424500 Glazing Services. **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)

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	5.04%
		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 Products Mfg nec; and (b) manufacturing boiler 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	
		Pa	age 148

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	6.74%
		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	

DIVISION C

MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 Tales, 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	5.44%
		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	

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(a) manufacturing wooden hand tools or tool handles	
		are included in Class 232900 Wood Product Mfg	
		nec;	
		(b) manufacturing electrical welding or soldering	
		equipment are included in Class 285900 Electrical and 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 286400	
		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	
		seweners hand tools mig (except pheumatic of power	

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 power operated)	
		operated)	
		Vices, bench, mfg	
		Woodworking hand tools mfg (except of wood, pneumatic or power operated)	
	276200	Spring and Wire Product Manufacturing	5.44%
		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. 	
			4

DIVISION C MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

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

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 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 5.44%

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

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

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

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

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.

Primary Activities:

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 5.44%

DIVISION C MANUFACTURING

SUBDIVISION 27

Metal Product Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Painting of manufactured metal products	
		Plastic coating of metal	
		Powder containing metal products	
		Silver plating	
		Vitreous enamelling	
	276500	Non-Ferrous Pipe Fitting Manufacturing	6.74%
		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	6.93%
		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).	

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

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

DIVISION C MANUFACTURING

SUBDIVISION 27 Metal Product Manufacturing

Column 1 Column 2		Column 3			
Group	Class	Title and Description	Rate		
		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			
		Steel wool 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			

DIVISION C MANUFACTURING

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	6.97%
		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 (d) 'unusual terrain vehicles' not elsewhere classified are included in Class 282900 Transport Equipment Mfg nec; (e) manufacturing off-highway trucks are included in Class 286200 Mining and Construction Machinery Mfg; and (f) 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)	
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SUBDIVISION 28

Machinery and Equipment Manufacturing

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

281200 Motor Vehicle Body Manufacturing

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 of light vehicles 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 tipper tray mfg

281300 Automotive Electrical and Instrument Manufacturing 5.44%

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

Exclusions and References:

Employers mainly engaged in

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8.01%

DIVISION C

MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (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	4.74%
		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 	
		Pa	age 160

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MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	6.96%
		This class includes employers engaged in manufacturing	
		or repairing vessels of 50 tonnes and over displacement,	
		manufacture of submarines or major components for	
		manufacture of submannes of major components for	

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ships and submarines not elsewhere classified.

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MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1 Col	umn 2	Column 3	Column 4
Group C	lass	Title and Description	Rate
	- 1 . 1- 0		

Exclusions and References:

Employers mainly engaged in building or repairing boats of under 50 tonnes displacement are in Class 282200 Boatbuilding.

Primary Activities:

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

282200 Boatbuilding

6.74%

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 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; and
- *(d) repairs of boats are included in Class 532300 Smash Repairing or 532900 Automotive Repair Services nec as appropriate.*

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SUBDIVISION 28

Machinery and Equipment Manufacturing

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

Primary Activities: Boatbuilding Dinghy mfg Sailboat mfg Yacht constructing

282300 Railway Equipment Manufacturing

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

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 avionic equipment

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4.44%

4.44%

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Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		are included in Class 284900 Electronic Equipment Mfg	
		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	4.81%
		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	

DIVISION C MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
283		Photographic and Scientific Equipment Manufacturing	

283100 Photographic and Optical Good Manufacturing

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).

Employers mainly engaged in

- (a) manufacturing protective eyewear not elsewhere classified are included in Class 224900 Clothing Mfg nec;
- *(b) manufacturing optical glass or blanks for lenses are included in Class 261000 Glass and Glass Product Mfg;*
- *(c) testing sight, diagnosing sight defects or dispensing spectacles or contact lenses are included in Class 863200 Optometry and Optical Dispensing; and*
- (d) processing photographic film are included in Class 952200 Photographic Film Processing.

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

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1.58%

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MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Photographic paper, sensitised, mfg	
		Spectacle frames mfg	
		Spectacle lens grinding	
		Sunglasses mfg	
	283200	Medical and Surgical Equipment Manufacturing	1.78%
		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	
		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	1.45%
		This class includes employers engaged in manufacturing	

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

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SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2		Column 3	Column 4
Group	Class		Title and Description	Rate
		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 1.78%

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

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SUBDIVISION 28

Machinery and Equipment Manufacturing

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

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 employers mfg (computer peripherals)

284200 Telecommunication, Broadcasting and Transceiving 1.74% Equipment Manufacturing

This class includes employers engaged in manufacturing telecommunications, broadcasting or transceiving equipment.

Exclusions and References:

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.

Primary Activities: Modem equipment mfg

Radio broadcast studio equipment mfg

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SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	1.45%
		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	
		<i>Telecommunication, Broadcasting and Transceiving</i> <i>Equipment Mfg;</i>	
		<i>(c)</i> repairing record players, tape recorders, or radio or	
		<i>TV receivers are included in Class 526100</i>	
		Household Equipment Repair Services (Electrical);	
		and	
		<i>(d) installing or repairing car radios or cassette players</i>	
		are included in Class 462300 Motor Vehicle New	
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SUBDIVISION 28

Machinery and Equipment Manufacturing

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

Part Dealing.

Primary Activities:

i i initi y i tetivities.
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

5.44%

DIVISION C

MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		<i>heating, refrigeration or air conditioning equipment</i>	
		are included in Class 423300 Air Conditioning and	
		Heating Services; and	
		<i>(f) installing domestic electric appliances not requiring</i>	
		electrical work, or in repairing electrical appliances	
		are included in Class 526100 Household Equipment	
		Repair Services (Electrical).	
		Primary Activities:	
		Blankets, electric, mfg	
		Clothes driers, household, mfg	
		Coolroom refrigeration plant mfg or installation	

Coolroom refrigeration plant mfg or installation Dish washing machines, household, mfg

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MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	3.85%
		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.	
		strip.	

DIVISION C

MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing uninsulated optical fibre cable are	
		included in Class 283900 Professional and Scientific	
		Equipment Mfg nec;	
		<i>(b) laying or installing subterranean or overhead</i> <i>electric or telephone cable or wire are included in</i>	
		Class 412200 Non-Building Construction nec; and	
		<i>(c) installing telecommunications cabling and wiring in</i>	
		buildings are included in Class 423400	
		Telecommunication, Alarm and Security System	
		Installation Services.	
		Primary Activities:	
		Co-axial 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	3.12%
		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	4.44%

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MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Group			
	Class	Title and Description	Rate
		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	4.44%
		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.	
		crystal soldering of weiding flux.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing liquid soldering or welding flux are included in Class 2549 Chemical Product Mfg nec;	
		(b) manufacturing motor vehicle or tractor electrical	
		<i>parts (except batteries) are included in Class 2813</i>	
		Automotive and Electrical Instrument Mfg;	
		(c) manufacturing electric wet or dry cell storage	
		batteries are included in Class 2853 Battery Mfg; and	
		(d) the installation (on-site assembly) of heavy electrical	
		machinery are included in Class 4122 Non-Building	

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Machinery and Equipment Manufacturing

Column 1Column 2Column 3Column 4GroupClassTitle and DescriptionRate

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

4.44%

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

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SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (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	5.16%
		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	

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SUBDIVISION 28 Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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)	
	286300	and/or repair Food Processing Machinery Manufacturing	4.59%
		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 	

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SUBDIVISION 28

Machinery and Equipment Manufacturing

	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(except household) Saws, power, mfg and/or repair (food processing) Slicing machinery, food, mfg and/or repair Toasters, commercial electric, mfg and/or repair	
2	286400	Machine Tool and Part Manufacturing	4.49%
		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. This Class also includes employers engaged in manufacturing dies, die sets, machine tool accessories or attachments.	
		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 Electrical and Equipment Mfg nec. 	
		 Primary Activities: Dies, metalworking, mfg and/or repair (hand or machine tool) 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)	

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SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 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 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 Welding or cutting equipment, gas, mfg and/or repair Woodworking machinery mfg and/or repair nec 	
	286500	Lifting and Material Handling Equipment Manufacturing	4.44%
		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	
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MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	4.44%
		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 bowsers are included in Class 425900 Construction Services nec.	
		Pa	age 180

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SUBDIVISION 28

Machinery and Equipment Manufacturing

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

Primary Activities:

Air compressors mfg and/or repair Gas compressors mfg and/or repair (except refrigeration or air conditioning compressors or parts) Petrol bowsers mfg and/or repair Pumps mfg and/or repair

286700 Commercial Space Heating and Cooling Equipment 5.31% Manufacturing

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.

DIVISION C

MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

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

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 4.44% nec

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; and*
- *(c) installing and repairing household electrical appliances are included in Class 526100 Household Equipment Repair Services.*

DIVISION C

MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

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

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
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 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

DIVISION C

MANUFACTURING

SUBDIVISION 28

Machinery and Equipment Manufacturing

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

DIVISION C MANUFACTURING

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 7.17%

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.

Exclusions and References:

Employers mainly engaged in

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

Primary Activities:

Buildings, prefabricated metal, mfg Carports prefabricated metal, mfg

DIVISION C MANUFACTURING

SUBDIVISION 29

Other Manufacturing

Column 1	Column 2	Column 3	Column 4	
Group	Class	Title and Description	Rate	
Garages prefabricated metal, mfg Sheds, metal, prefabricated, mfg				

291900 Prefabricated Building Manufacturing nec

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.

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 774300 Plant Hiring or Leasing.

Primary Activities:

Bus shelters, prefabricated, mfg Concrete buildings, prefabricated, mfg nec Container huts mfg

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7.07%

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SUBDIVISION 29

Other Manufacturing

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

7.08%

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 Upholstery etc;
- (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;

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SUBDIVISION 29

Other Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (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	
	292200	Sheet Metal Furniture Manufacturing	6.76%
		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	
		Pa	ne 188

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SUBDIVISION 29

Other Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Furniture part, sheet metal, mfg Office furniture, sheet metal, mfg Sheet metal furniture mfg nec	
	292300	Mattress Manufacturing (Except Rubber)	5.44%
		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 2559 Rubber Product Mfg nec; and (b) manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 2762 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	6.74%
		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	

DIVISION C MANUFACTURING

SUBDIVISION 29 Other Manufacturing

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
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; and
- (b) manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg

Primary Activities:

Filing cabinet mfg (except sheet metal) Furniture mfg nec Furniture part mfg (except sheet metal) Shelf mfg nec (except sheet metal) Shop fitting mfg or installation nec

294 Other Manufacturing

294100 Jewellery and Silverware Manufacturing

1.78%

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

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SUBDIVISION 29

Other Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (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 	
		Lapidary work Medal mfg	
		Metal engraving – jewellery, trophies, plates etc Silverware mfg	
	294200	Toy and Sporting Good Manufacturing	4.73%
		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 Textile Product Mfg;	ao 101
		Pa	age 191

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SUBDIVISION 29

Other Manufacturing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (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 282200 Boatbuilding. 	
		Primary Activities: Archery equipment mfg Canoes mfg Cricket sets mfg Hang glider mfg Fishing tackle mfg 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	5.44%
		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 Electronic Equipment Mfg nec; and (b) making neon signs are in Class 285400 Electric Light and Sign Mfg and in signwriting are included 	
			ana 192

DIVISION C MANUFACTURING

SUBDIVISION 29

Column 3

Other Manufacturing

Column 1 Column 2 Group Class

Title and Description

Rate

Column 4

in Class 785100 Advertising Services.

Primary Activities:

Ball point pens mfg Brooms mfg Brushes mfg Floor mops mfg Hair brushes mfg Musical instrument mfg Paint brushes mfg Pencils mfg Pens 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.

DIVISION D ELECTRICITY, GAS AND WATER SUPPLY

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	3.35%
		This class includes employers engaged in the generation, transmission or distribution of electricity.	
		Exclusions and References:	
		Employers mainly engaged in the construction, repair or maintenance of electricity transmission towers or lines, power station buildings or water storage dams are included in Class 412200 Non-Building Construction nec.	
		Primary Activities: Electricity distribution Electricity generation Electricity supply Hydro-electric power generation	
362		Sub-station operation (electricity supply) Gas Supply	
	2(2000		2 700/
	302000	Gas Supply	2.70%
		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.	

DIVISION D ELECTRICITY, GAS AND WATER SUPPLY

Electricity and Gas Supply

SUBDIVISION 36

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

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION D ELECTRICITY, GAS AND WATER SUPPLY

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

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 021900 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

5.10%

5.10%

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

DIVISION D ELECTRICITY, GAS AND WATER SUPPLY

SUBDIVISION 37

Water Supply, Sewerage and Drainage Services

Column 1 Column 2	Column 3	Column 4
Group Class	Title and Description	Rate
	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 "built-in" furniture are included in Division C Manufacturing.

9.86%

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION E CONSTRUCTION

SUBDIVISION 41

General Construction

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

411 Building Construction

411100 House Construction

This class includes employers engaged in the construction of or in carrying out alterations, additions or renovation or general repairs to of houses, semi-detached houses, duplex and low-rise flat, unit and town-house construction), or in organising or managing these activities as the prime contractor.

Exclusions and References:

Employers mainly engaged in

- (a) off-site production of prefabricated buildings or building components are included in the appropriate classes of 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:

Duplex house construction House construction Houses, prefabricated, assembly, erection or installation

- (on-site) Low-rise or "walk-up" units or flats, construction
- Repair (general), renovation or maintenance of houses

duplexes or low rise units, flats or apartments Semi-detached house construction

Town-house, unit, flat and apartment construction not

General Construction

DIVISION E CONSTRUCTION

SUBDIVISION 41

Column 1 Column 2 Column 3 Column 4 Group Class Title and Description Rate exceeding three levels above ground 411200 Residential Building Construction nec 9.86% 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 9.86% 411300 Non-Residential Building Construction This class includes employers engaged in the Page 201

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DIVISION E CONSTRUCTION

SUBDIVISION 41

General Construction

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

DIVISION E CONSTRUCTION

SUBDIVISION 41 General Construction

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	412100 Road an	d Bridge Construction	6.74%

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

DIVISION E CONSTRUCTION

SUBDIVISION 41

General Construction

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Road sub-base or fill quarrying (in conjunction with road	
		construction)	
		Viaducts construction	
	412200	Non-Building Construction nec	5.57%
		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.	

General Construction

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION E CONSTRUCTION

SUBDIVISION 41

Column 1	Column 2	Column 3	Column
Group	Class	Title and Description	Rate
		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)	
		Irrigation systems construction	
		Jetties construction	
		Kilns construction	
		Lake construction	
		Mine site construction nec	
		Oil refineries construction (except buildings)	
		Pile driving	
		Pipelines construction	
		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	
		Swimming pools, above ground	
		Television or radio transmitting towers construction	
		Tunnels construction	

DIVISION E 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

9.86%

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

8.27%

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.

DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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:	
		Earthmoving Excavation	
		Exclosition 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	12.10%
		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	

DIVISION E CONSTRUCTION

SUBDIVISION 42

Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 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; and (c) brick paving are included in Class 425100 Landscaping Services. 	
		 Primary Activities: 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	8.27%
		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.	
		Exclusions and References:	
		Employers mainly engaged in concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services.	1
		Primary Activities: Footpaths, concrete, construction Foundations, concrete, house construction Kerb and guttering, concrete, construction Repair of kerbs, gutters or other concrete structural products	
	422200	Bricklaying Services	12.10%
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DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

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

This class includes employers engaged in bricklaying or concrete block laying.

Primary Activities:

Bricklaying Concrete block laying Repair of brickwork Stonework on construction projects

422300 Roofing Services

This class includes employers engaged in roof tiling, metal roof fixing and installation of roof guttering and downpipes and roofing and guttering repairs.

Exclusions and References:

Employers mainly engaged in the installation of acoustical and other insulation materials are included in Class 425900 Construction Services nec.

Primary Activities:

Fascia panel fixing Guttering, roof, installation or repair (including downpipes) Roof tiling Metal roof fixing Roofing materials installation nec

422400 Structural Steel Erection Services

8.81%

12.10%

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.

DIVISION E CONSTRUCTION

SUBDIVISION 42

Construction Trade Services

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

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

6.59%

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 roof guttering and downpipes are

DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		included in 422300 Roofing Services; and (c) installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping 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), including roof plumbing Repair of installed plumbing Septic tank installation Solar hot water systems installation	
	423200	Electrical Services	3.93%
		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 (except closed circuit video surveillance 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 	
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DIVISION E CONSTRUCTION

SUBDIVISION 42

Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		appliances are included in Class 526100 Household	

appliances are included in Class 526100 Household Equipment Repair Services (Electrical).

Primary Activities:

Closed circuit video surveillance systems installation 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)

423300 Air Conditioning and Heating Services

5.19%

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 Part Dealing.*

Primary Activities:

Air conditioning duct work installation, repair and

DIVISION E CONSTRUCTION

SUBDIVISION 42

Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 repair nec	
	423400	Telecommunication, Alarm and Security System Installation Services	1.78%
		This class includes employers engaged in installing telecommunications, fire protection, detection and control systems, and in installing security systems.	
		Exclusions and References:	
		Employers mainly engaged in the installation of closed circuit video surveillance systems are included in Class 423200 Electrical Services	
		Primary Activities: Alarm system, fire, installation excluding installing fire sprinklers Cable, television, installation Security systems, installation Smoke detectors, installation Telecommunications cabling and wiring Telephone installation Television aerial, antenna and satellite dish installation	
424		Building Completion Services	

DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	424110	Cement Rendering and Plastering	12.10%
		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	8.27%
		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	12.10%
		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 are included in Class 232300 Wooden Structural Component Mfg.	
		Primary Activities: Carpentry work on construction projects Flooring, wooden, fixing Joinery work on construction projects (on-site fabrication only)	
		Page	21/

DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

Group 4	424300	Title and Description Roof trusses, wooden, fixing Tiling and Carpeting Services This class includes employers engaged in laying or setting wall or floor coverings. Primary Activities: Carpet or carpet tile laying Cork flooring laying Floor sanding Floor tiling (using ceramic, concrete or cut stone tiles)	Rate 9.86%
4	424300	 Tiling and Carpeting Services This class includes employers engaged in laying or setting wall or floor coverings. Primary Activities: Carpet or carpet tile laying Cork flooring laying Floor sanding 	9.86%
4		This class includes employers engaged in laying or setting wall or floor coverings. Primary Activities: Carpet or carpet tile laying Cork flooring laying Floor sanding	9.86%
		setting wall or floor coverings. Primary Activities: Carpet or carpet tile laying Cork flooring laying Floor sanding	
		Carpet or carpet tile laying Cork flooring laying Floor sanding	
		Floor coverings laying nec Linoleum or linotile fixing Mosaic work on construction projects Slate flooring installation Terrazzo laying Tiling - other	
4		Wall tiling (using ceramic, concrete or cut stone tiles) Painting and Decorating Services	10.32%
		This class includes employers engaged in painting, decorating or wall papering houses or other structures.	10.0270
		Primary Activities: House painting Painting of buildings or other structures	
		Paper hanging Spray painting of buildings or other structures Wall papering	
4	424510	Aluminium Door and Window Installation	5.44%
		This class includes employers engaged in aluminium framed glass window and door installation.	

DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes in Division C Manufacturing.	
		Primary Activities:	
		Aluminium door installation Aluminium window installation	
	424520	Glazing Services	8.27%
		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 Window frame installation	
425		Other Construction Services	
	425100	Landscaping Services	7.20%
		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.	

DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) landscape consultancy and design services are	
		included in Class 782100 Architectural Services; and	
		(b) garden maintenance activities are included in Class	
		952500 Gardening Services.	
		Primary Activities:	
		Fence construction (except agricultural)	
		Garden and streetscape planting	
		Garden design implementation	
		Garden drainage systems installation (except	
		agricultural)	
		Garden sprinkler systems installation (except irrigation	
		systems)	
		Landscape construction	
		Lawn construction	
		Rockery work	
	425910	Scaffolding Services	12.10%
		This class includes employers engaged in erecting and	
		dismantling scaffolding.	
		Primary Activities:	
		Installation and dismantling of temporary personnel and materials hoists	
		Rigging work	
		Scaffolding construction	
	425920	Exterior Blind and Awning Installation Services	5.44%
		This class includes employers engaged in installation and maintenance of exterior blinds and awnings.	

DIVISION E CONSTRUCTION

SUBDIVISION 42 Construction Trade Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	8.27%
		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	9.86%
		This class includes employers engaged in special trade contract work not elsewhere classified.	
		Primary Activities: Insulation materials installation Petrol bowsers installation	

NEW SOUTH WALES GOVERNMENT GAZETTE No. 99

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.

DIVISION F WHOLESALE

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

This class includes employers engaged in purchasing or selling wool, or in providing wool reclassing or bulk classing services.

Exclusions and References:

Employers mainly engaged in

- (a) providing wool classing services are included in Class 021950 Other Services to Agriculture nec;
- (b) providing wool dumping services are included in Class 664900 Services to Transport nec;
- *(c) providing wool testing services are included in Class* 782910 Laboratory Services nec.

Primary Activities:

Wool broker Wool re-classing or bulk classing service Wool wholesaling

451200 Cereal Grain Wholesaling

5.10%

4.59%

This class includes employers (including wholesaling employers operated by marketing authorities) engaged in wholesaling wheat or other cereal grains.

Exclusions and References:

Employers mainly engaged in wholesaling milled or polished rice are included in Class 471900 Grocery Wholesaling nec.

DIVISION F WHOLESALE

SUBDIVISION 45 Basic Material Wholesaling

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

451900 Farm Produce and Supplies Wholesaling nec

3.12%

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

- (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

DIVISION F WHOLESALE

SUBDIVISION 45 Basic Material Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
452		Fence posts wholesaling (except timber) Fencing wire wholesaling Fertiliser wholesaling Flowers, cut, wholesaling Hides wholesaling Leather wholesaling Leather wholesaling Meat meal wholesaling Nursery stock, horticultural, wholesaling Orchard supplies wholesaling nec Pesticides wholesaling Seeds, farm or garden, wholesaling Skins wholesaling Sugar, raw, wholesaling Tallow wholesaling Trees or shrubs, potted, wholesaling Vegetable oil meal wholesaling Mineral, Metal and Chemical Wholesaling	
	452100	Petroleum Product Wholesaling	2.42%
		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 Diesel oil wholesaling Distillate wholesaling Fuel oil wholesaling Heating oil dealing	

DIVISION F WHOLESALE

SUBDIVISION 45

Basic Material Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 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	6.74%
		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	2.54%
		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	

DIVISION F

WHOLESALE

SUBDIVISION 45

Basic Material Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		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 wholesaling	
		Polishing, French - addn	
		Synthetic rubber wholesaling	
		Tanning requisites wholesaling	
		Water proofing compounds wholesaling	
453		Builders Supplies Wholesaling	
	453100	Timber Wholesaling	5.87%

DIVISION F WHOLESALE

SUBDIVISION 45 Basic Material Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in dealing in timber (except firewood).	
		Exclusions and References:	
		Employers mainly engaged in firewood wholesaling are included in Class 479900 Wholesaling nec.	
		Primary Activities: Plywood dealing	
		Timber dealing (except firewood) Veneer, wood, dealing	
	453900	Building Supplies Wholesaling nec	3.69%
		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	

DIVISION F WHOLESALE

SUBDIVISION 45 Basic Material Wholesaling

Column
Rate
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DIVISION F	WHOLESALE

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 3.85%

This class includes employers engaged in wholesaling agricultural machinery, agricultural implements, earthmoving 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 Wholesaling1.10%This class includes employers engaged in wholesaling
scientific, medical or other professional equipment.1.10%

Primary Activities: Medical equipment wholesaling nec Professional equipment wholesaling Scientific equipment wholesaling

461300 Computer Wholesaling

This class includes employers engaged in wholesaling computers or computer peripheral equipment.

Primary Activities:

Computer peripherals wholesaling

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0.54%

DIVISION F WHOLESALE

SUBDIVISION 46

Machinery and Motor Vehicle Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Computers, electronic, wholesaling	
	461400	Business Machine Wholesaling nec	0.67%
		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	1.45%
		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	
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DIVISION F

WHOLESALE

SUBDIVISION 46

Machinery and Motor Vehicle Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	2.72%
		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 Industrial machinery or equipment wholesaling nec Internal combustion engines wholesaling (except motor vehicle engines) 	

DIVISION F

WHOLESALE

SUBDIVISION 46

Machinery and Motor Vehicle Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Laundry machinery or equipment wholesaling (except	
		domestic)	
		Leather working machinery or equipment 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	2.70%
		This class includes employers engaged in wholesaling new motor cars.	
		Primary Activities:	
		New car distributing	
		New car wholesaling	
		Used car wholesaling	
		č	

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2.35%

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION F WHOLESALE

SUBDIVISION 46

Machinery and Motor Vehicle Wholesaling

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

462200 Commercial Vehicle Wholesaling

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 Part Dealing 2.63%

This class includes employers engaged in dealing in new parts or accessories for motor vehicles (except motorcycles).

Primary Activities:

Automotive battery wholesaling Automotive air conditioning dealing or installation Car radios or cassette players dealing, installation or repair Motor vehicle accessories, new, dealing Motor vehicle parts, new, dealing Tyre wholesaling

462400 Motor Vehicle Dismantling and Used Part Dealing 3.85%

This class includes employers engaged in dismantling motor vehicles or dealing in used parts for motor

DIVISION F WHOLESALE

SUBDIVISION 46

Machinery and Motor Vehicle Wholesaling

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

Exclusions and References:

Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.

Primary Activities:

Motor vehicle dismantling Second hand motor vehicle parts dealing

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION F WHOLESALE

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.

Exclusions and References:

Employers mainly engaged in wholesaling fresh or frozen poultry or rabbit meat are included in Class 471200 Poultry and Smallgood Wholesaling.

Primary Activities:

Frozen meat wholesaling (except poultry or rabbit meat) Meat wholesaling (except canned, cured or smoked or poultry or rabbit meat)

471200 Poultry and Smallgood Wholesaling 5.10%

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

471300 Dairy Produce Wholesaling

5.10%

6.26%

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WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in wholesaling dairy produce or ice cream.	
		Primary Activities: Butter wholesaling Cheese wholesaling Cream wholesaling Dairy products wholesaling Ice cream wholesaling Milk wholesaling (except canned)	
	471400	Fish Wholesaling	6.06%
		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	5.10%

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WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	5.10%
		This class includes employers engaged in wholesaling confectionery or soft drinks.	
		Exclusions and References:	
		Employers mainly engaged in canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg.	
		Primary Activities: 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	2.03%

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WHOLESALE

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Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in wholesaling beer, wine or spirits, or in breaking down bulk quantities and bottling (except blending) wine or spirits.	
		Exclusions and References:	
		 Employers mainly engaged in (a) blending wine are included in Class 218300 Wine Mfg; and (b) blending brandy are included in Class 218400 Spirit Mfg. 	
		Primary Activities: Alcoholic beverages wholesaling	
	471800	Tobacco Product Wholesaling	3.12%
		This class includes employers engaged in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).	
		Exclusions and References:	
		Employers mainly engaged in wholesaling tobacco leaf are included in Class 451900 Farm Produce and Supplies Wholesaling nec.	
		Primary Activities: Tobacco products wholesaling	
	471900	Grocery Wholesaling nec	6.18%
		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	

DIVISION F

WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1 Column 2	Column 3	Column 4
Group Class	Title and Description	Rate
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primary to this class.

Primary Activities:

I I mai y 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
Yeast wholesaling

472 Textile, Clothing and Footwear Wholesaling

472100 Textile Product Wholesaling

2.67%

This class includes employers engaged in wholesaling textiles or textile products not elsewhere classified.

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WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

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

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

2.54%

This class includes employers engaged in wholesaling clothing.

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WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

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

Primary Activities:

Clothing wholesaling Hosiery wholesaling Millinery wholesaling

472300 Footwear Wholesaling

This class includes employers engaged in wholesaling footwear.

Primary Activities:

Footwear wholesaling

473 Household Good Wholesaling

473100 Household Appliance Wholesaling 2.54%

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 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

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2.54%

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WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Stoves or heaters, household, wholesaling Television sets wholesaling Vacuum cleaners, household, wholesaling Washing machines, household, wholesaling	
	473200	Furniture Wholesaling	3.12%
		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	2.86%
		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.	

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WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

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

Primary Activities:

Floor coverings wholesaling

473900 Household Good Wholesaling nec 2.54%

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

1.35%

This class includes employers engaged in wholesaling photographic equipment or supplies.

Primary Activities:

Cameras wholesaling Enlargers, photographic, wholesaling

DIVISION F WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Film, photographic, wholesaling	
		Photographic equipment wholesaling	
		Projectors, photographic, wholesaling	
	479200	Jewellery and Watch Wholesaling	1.35%
		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	
		Watch or clock parts wholesaling Watches wholesaling	
	470200	Tow and Smooting Cood Whalesaking	2 5 40/
	479300	Toy and Sporting Good Wholesaling	2.54%
		This class includes employers engaged in wholesaling	
		toys, bicycles or bicycle parts, firearms,	
		ammemployerion, 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	
		(b) wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.	

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WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	2.54%
		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	2.54%
		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	

DIVISION F WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
	479600 Pharma	ceutical and Toiletry Wholesaling	2.54%

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

3.12%

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; and

DIVISION F

WHOLESALE

SUBDIVISION 47

Personal and Household Good Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (c) wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing. (d) wholesaling or retailing of boat trailers are included in Class 524500. 	
		Primary Activities: 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 Second hand goods wholesaling nec Wholesale trade nec	
	479920	Wholesale Trade Agent - No Goods Handling	0.71%
		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 resale of new or used goods to final consumers for personal or household consumption or in selected repair activities such as repair of household equipment or motor vehicles.

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 selling 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.

DIVISION G		RETAIL TRADE			
SUBD	IVISIO	N 51 Food Retailing			
Column 1	Column 2	Column 3	Column 4		
Group	Class	Title and Description	Rate		
511		Supermarket and Grocery Stores			
	511000	Supermarket and Grocery Stores	4.11%		
		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.			
		Primary Activities: Groceries retailing Grocery supermarket operation			
512		Specialised Food Retailing			
	512100	Fresh Meat, Fish and Poultry Retailing	6.62%		
		This class includes employers engaged in retailing fresh meat, fish or poultry.			
		Primary Activities: Butchers' shop operation (retail) Fish, fresh, retailing Meat retailing (except canned meat) Poultry, fresh, retailing Seafoods, fresh, retailing			
	512200	Fruit and Vegetable Retailing	4.11%		
		This class includes employers engaged in retailing fresh fruit or vegetables.			
		Primary Activities: Fruit, fresh, retailing Greengrocery operation (retail)			

DIVISION G RETAIL TRADE

SUBDIVISION 51 Food Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Vegetables, fresh, retailing	

512300 Liquor Retailing

This class includes employers engaged in retailing beer, wine or spirits for consumption off the premises only.

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

4.03%

4.11%

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 baking bread, cakes, pastries or biscuits are included in Group 216 Bakery Product Mfg.

Primary Activities:

Biscuits retailing Bread retailing Bread vendors Cakes retailing Hot bread shops

DIVISION G RETAIL TRADE

SUBDIVISION 51 Food Retailing

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

512500 Takeaway Food Retailing

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:

Chicken, take away, retailing (cooked, ready to eat) Cut lunches retailing Fish and chips, take away, retailing (cooked, ready to eat) Hamburgers, retailing (cooked, ready to eat) Ice cream retailing (for immediate consumption) Milk drinks retailing (for immediate consumption) Pizza, take away, retailing (cooked, ready to eat) Soft drinks retailing (for immediate consumption) Take away foods retailing (cooked ready to eat)

512600 Milk Vending

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

This class includes employers engaged in retailing specialised food lines, such as confectionery or

5.87%

3.59%

4.11%

DIVISION G RETAIL TRADE

SUBDIVISION 51 Food Retailing

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
		smallgoods or tobacco products.	

8

Exclusions and References:

Employers mainly engaged in retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores.

Primary Activities:

Confectionery retailing Non-alcoholic drinks retailing Smallgoods retailing Specialised foods retailing nec Tobacco products retailing

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION G RETAIL TRADE

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

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:

- (i) Fabrics and other soft goods;
- (ii) Clothing;
- (iii) China, glassware and houseware;
- (iv) Perfumes, cosmetics and toiletries;
- (v) Furniture;
- (vi) Household appliances.

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.

Primary Activities:

Department store operation

522 Clothing and Soft Good Retailing

522100 Clothing Retailing

3.35%

3.81%

This class includes employers engaged in retailing clothing or clothing accessories.

Primary Activities:

Clothing accessories retailing Clothing retailing Foundation garments retailing

DIVISION G RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Fur clothing retailing Gloves retailing Hosiery retailing Leather clothing retailing Millinery retailing Work clothing retailing	
	522200	Footwear Retailing	3.35%
		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	3.35%
		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

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION G RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

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

523100 Furniture Retailing

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 Blind and Awning Installation.

Primary Activities:

Antique reproduction furniture retailing Awnings retailing Blinds retailing Furniture, household, retailing Mattresses retailing

523200 Floor Covering Retailing

3.35%

3.35%

This class includes employers engaged in retailing household floor coverings (except ceramic floor tiles).

Exclusions and References:

Employers mainly engaged in

- (a) laying floor coverings are included in the appropriate classes in Division E Construction; and
- (b) retailing or wholesaling ceramic floor tiles are included in Class 453900 Building Supplies Wholesaling nec.

Primary Activities:

Carpets retailing

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Floor coverings retailing Floor rugs retailing Floor tiles retailing (lino, vinyl, cork, carpet or rubber) Parquetry retailing	
	523300	Domestic Hardware and Houseware Retailing	3.35%
		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 Paint retailing Picnicware retailing Plastic containers, household, retailing	

DIVISION G RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Tools, household, retailing Wallpaper retailing	
	523400	Domestic Appliance Retailing	0.67%
		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 951900 Personal and Household Goods Hiring nec. Primary Activities: Air conditioners, household, retailing 	
		Fans, household electric, retailing Floor polishers, household electric, retailing	
		Page 2	255

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Gas heating appliances, household, retailing Heating equipment, household electric, retailing Household appliances retailing Kerosene heaters, household, 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	3.35%
		This class includes employers engaged in retailing phonograph records, audio tapes, compact discs, or video cassettes.	
		Primary Activities: Audio cassette retailing Compact disc retailing Phonograph records retailing Video cassette retailing	
524		Recreational Good Retailing	
	524100	Sport and Camping Equipment Retailing	3.35%
		This class includes employers engaged in retailing sporting goods, camping equipment or bicycles.	

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	3.35%
		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	3.35%
		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	

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Stationery retailing Writing materials retailing	
	524400	Photographic Equipment Retailing	1.35%
		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	2.20%
		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 282200 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 931900 Sports and Services to Sports nec. 	
		Primary Activities:	

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 3.35%

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

This class includes employers engaged in retailing (by auction or private treaty) antiques or second hand goods (except motor vehicles).

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3.35%

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

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

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

3.43%

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

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Seedlings retailing Seeds, garden, retailing Shrubs or trees retailing Tubers, flower, retailing	
	525400	Flower Retailing	3.35%
		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 and Jewellery Retailing	1.20%
		This class includes employers engaged in retailing watches, clocks or jewellery.	
		Primary Activities: Clocks retailing Jewellery retailing Silverware retailing Watches retailing	
	525900	Retailing nec	3.35%
		This class includes employers engaged in retailing goods not elsewhere classified.	
		Primary Activities: Animals, live, retailing Art gallery operation (retail) Brief cases retailing	
		Page	261

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
	526100	Household Equipment Repair Services (Electrical)	3.35%
		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; and (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. 	

DIVISION G

RETAIL TRADE

SUBDIVISION 52

Personal and Household Good Retailing

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

Primary Activities:

Air conditioners, portable household, repairing including maintenance Heating equipment, portable household electric, repairing Household appliances repairing nec Radios repairing (except car radios) 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 Television antennae installing Television sets repairing Washing machines, household electric, repairing

526900 Household Equipment Repair Services nec

3.16%

This class includes employers engaged in repairing nonelectric 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

DIVISION G RETAIL TRADE

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	2.20%
		This class includes employers engaged in retailing new or used cars.	
		Primary Activities: New car retailing Used car retailing	
	531200	Motor Cycle Dealing	2.20%
		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) Motorised minibikes retailing Motor cycle repairing 	
	531300	Trailer and Caravan Dealing	2.20%
		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.	

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DIVISION G RETAIL TRADE

SUBDIVISION 53 Motor Vehicle Retailing and Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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; and
- (b) dealing in boat trailers are included in Class 524500 Marine Equipment Retailing; and (c) hiring of trailers or caravans are included in Class 774200 Other Transport Equipment Leasing.

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

2.70%

This class includes employers engaged in retailing automotive fuel or lubricating oils.

Exclusions and References:

Employers mainly engaged in

- (a) wholesaling of petroleum products are included in Class 452100 Petroleum Product Wholesaling; and
- (b) automotive repairs and services other than electrical repairs are in Class 532900 Automotive Repairs and Services nec.

Primary Activities: Automotive CNG retailing

Diesel oil retailing Distillate retailing

DIVISION G RETAIL TRADE

SUBDIVISION 53Motor Vehicle Retailing and Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	4.35%
		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	3.85%
		This class includes employers engaged in repairing, panel beating or spray painting smashed motor vehicles and boats.	

DIVISION G RETAIL TRADE

SUBDIVISION 53 Motor Vehicle Retailing and Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	

Exclusions and References:

Employers mainly engaged in making permanent body conversions to passenger cars, or in coachwork repairs to large vehicles and truck trays are included in Class 281200 Motor Vehicle Body Mfg.

Primary Activities:

Boat (less than 50 tonnes displacement) body repair, spray painting, trimming 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

532400 Tyre Retailing

4.73%

This class includes employers engaged in retailing motor vehicle tyres (new or reconditioned) or tubes, or in repairing (except retreading, recapping or rerubbering) motor vehicle tyres or tubes.

Exclusions and References:

Employers mainly engaged in

- (a) retreading, recapping or rerubbering 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

4.12%

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION G RETAIL TRADE

SUBDIVISION 53 Motor Vehicle Retailing and Services

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

532900 Automotive Repair and Services nec

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 rerubbering 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) automotive electrical repairs are included in Class* 532200 *Automotive Electrical Services.*

Primary Activities:

Boat engine repairs Engine reconditioning, customised Motor vehicle clutch or brake repairing Motor vehicle radiator repairing Muffler repairing, automotive 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.

DIVISION H	ACCOMMODATION, CAFES AND
	RESTAURANTS

SUBDIVISION 57 Accommodation, Cafes and Restaurants

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

571 Accommodation

571000 Accommodation

This class includes hotels, motels and similar employers engaged in providing short term accommodation.

Exclusions and References:

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.

Primary Activities:

Camping ground operation Caravan park operation Guest house operation Holiday houses and flats operation Hotel operation Motel operation Private hotel operation (short term accommodation) Ski-lodge operation Student residences operation (except boarding schools) Youth hostel operation

572 Pubs, Taverns and Bars

572000 Pubs, Taverns and Bars

4.11%

4.11%

DIVISION H	ACCOMMODATION, CAFES AND RESTAURANTS
SUBDIVISION 57	Accommodation, Cafes and Restaurants

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 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). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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). 	
573		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) Cafes and Restaurants	
5/3		Cates and Restaurants	
	573000	Cafes and Restaurants	3.59%
		This class includes employers engaged in providing meals for consumption on the premises.	

DIVISION H	ACCOMMODATION, CAFES AND RESTAURANTS
SUBDIVISION 57	Accommodation, Cafes and

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

Restaurants

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; and
- *(c) operating hospitality clubs are included in Group 574 Clubs (Hospitality).*

Primary Activities:

Cafe operation Catering service operation Restaurant operation

574 Clubs (Hospitality)

574000 Clubs (Hospitality)

3.86%

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

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.

DIVISION I TRANSPORT AND STORAGE

SUBD	IVISION	1 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	8.81%
		This class includes employers engaged in the transportation of bulk freight by road, generally with no handling of the freight by the driver.	
		 Exclusions and References: Employers mainly engaged in (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; (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 – Short Distance or Class 611030 road Freight Transport – Long Distance as appropriate; (c) crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec. 	
		Primary Activities: Bulk freight transport (road) Container transport (road)	
	611020	Road Freight Transport – Short Distance	8.81%
		This class includes employers engaged in the transportation of general freight by road, where the	
		Page	274

TRANSPORT AND STORAGE

Road Transport

DIVISION I

Column 1 Column 2 Column 3 Column 4 Rate Group Class Title and Description 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. 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 **Primary Activities:** Delivery service, road (except courier), short distance

DIVISION I TRANSPORT AND STORAGE

Road Transport

SUBDIVISION 61

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Taxi truck service (with driver), short distance Truck hire service (with driver), short distance	
	611030	Road Freight Transport – Long Distance	8.81%
		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: 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	8.81%
		This class includes employers engaged in the packing, delivery and relocation of household and office furniture by road.	
		Exclusions and References:	

DIVISION I

TRANSPORT AND STORAGE

SUBDIVISION 61

Road Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Employers mainly engaged in the bulk delivery of new household and office furniture from manufacturer to wholesaler, or wholesaler to retailer are included in Claws 611010 Road Freight Transport – Build 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	4.44%
		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)	5.44%

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 61

Road Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	\$2020 per plate
		This class includes employers engaged in operating taxi cabs in the metropolitan areas.	
		Exclusions and References:	
		-	070

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 61

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

Road Transport

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

612320	Taxi Drivers – Non-metropolitan	\$1550 per plate
	This class includes employers engaged in operating taxi cabs in country areas.	1 1
	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

612330 Hire Car Drivers

\$1550

per plate

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION I TRANSF

TRANSPORT AND STORAGE

SUBDIVISION 61

Column 1Column 2Column 3Column 4GroupClassTitle and DescriptionRate

Road Transport

This class includes employers engaged in operating hire cars 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 nec5.20%

This class includes employers engaged in operating other forms of road vehicles nec for the transportation of passengers.

Primary Activities:

Road passenger transport nec Taxi cab management service (ie operation on behalf of owner) Taxi radio base operation (except for taxi trucks)

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 62	Rail Transport
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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate

620 Rail Transport

620000 Rail Transport

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

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8.81%

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 62 Rail Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Passenger transport service (railway) Railway station operation Suburban railway transport service (except tramway transport) Terminal operation (railway)	

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 63	Water Transport
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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate

630 Water Transport

630100 International Sea Transport

4.44%

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
- *(e) leasing, hiring, or chartering ships without crew are included in Class 774200 Other Transport Equipment Leasing.*

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)

TRANSPORT AND STORAGE

SUBDIVISION 63

DIVISION I

Water Transport

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

630200 Coastal Water Transport

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; and
- (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*

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4.44%

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 63

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

Water Transport

774200 Other Transport Equipment Leasing.

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

4.44%

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 774200 Other Transport Equipment Leasing.*

Primary Activities:

Cruise operation (river, harbour or lake; with or without restaurant facilities)

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 63 Water Transport

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

DIVISION I TRANSPORT AND STORAGE

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	2.54%
		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) 	

TRANSPORT AND STORAGE

Air and Space Transport

SUBDIVISION 64

DIVISION I

Group

Column 1 Column 2 Column 3 Column 4 Class Title and Description Rate Passenger transport service (scheduled international air transport) 2.62% 640200 Scheduled Domestic Air Transport 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:

transport)

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

640300 Non-Scheduled Air and Space Transport

2.85%

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 64

Air and Space Transport

Class	Title and Description This class includes employers engaged in operating aircraft on other than scheduled routes for the	Rate
	transportation of passengers or freight. It also includes employers engaged in operating flying schools.	
	Exclusions and References:	
	 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 774200 Other Transport Equipment Leasing; 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) 	
	Page	289
		 (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 774200 Other Transport Equipment Leasing; 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)

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 64 Air and Space Transport

Column 1	Column 2		Column 3	Column 4
Group	Class		Title and Description	Rate
		Skywriting		
		Hot air ballooning Helicopter Charter		

WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 65	Other Transport
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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
650		Other Transport	
	650100	Pipeline Transport	10.81%
		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)	
	650900	Transport nec	10.81%
		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	

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 66 Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
661		Services to Road Transport	
	661100	Parking Services	2.70%
		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	2.70%
		This class includes employers engaged in providing services to road transport not elsewhere classified.	
		Exclusions and References:	
		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.	
		 Primary Activities: Container terminal or park facilities provision (for road freight on a fee or contract basis) 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

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 66

Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	662100	Stevedoring	6.26%
		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	4.73%
		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	4.63%
		This class includes employers engaged in the	
		Page 2	293

DIVISION I TRANSPORT AND STORAGE

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	0.87%
		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; 	

DIVISION I

TRANSPORT AND STORAGE

SUBDIVISION 66

Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 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 931910 Sports and Services to Sports nec. Primary Activities: Ship registration service 	
		Shipping agency service Ships agency service	
	662920	Services to Water Transport nec	5.12%
		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 Lighterage service Navigation service, water transport	

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 66 Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	3.12%
		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	
		774200 Other Transport Equipment Leasing.	
		Primary Activities:	
		Airport operation (civil; except air transport terminals) Airport services	
		Navigation service, air transport	
		ivavigation service, an iransport	

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 66 Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Space port operation	
664		Other Services to Transport	
	664100	Travel Agency Services	0.71%
		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	2.54%
		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	
			207

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 66

Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	0.71%
		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	2.54%
		This class includes employers engaged in contracting to	
		Page 2	298

DIVISION I TRANSPORT AND STORAGE

olumn 2	Column 3	Column 4
Class	Title and Description	Rate
	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 	
54320		0.87%
	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	
	Class	Class Title and Description 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) – No Goods Handling; and (c) freight brokerage are included in Class 664200 Freight Forwarding (Road) – No Goods Handling; and (c) freight brokerage are included in Class 664900 Services to Transport nec. Finary Activities State forwarding (Other than Road) – No Goods handling. Ril freight forwarding The forwarding service (except by road), goods for ding in freight forwarding. State forwarding (Other than Road) – No Goods handling. Bail freight forwarding (Other than Road) - No Goods handling. This class includes employers engaged in contracting to more functional for the contracting to the perform the contracted of the performant of the perform the contracted of the performant of the

TRANSPORT AND STORAGE

SUBDIVISION 66	Services to Transport

DIVISION I

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

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) used fusight forwarding are included in Class

- (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

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:

Page 300

2.54%

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 66

Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Customs agency service, goods handling Customs clearance service, goods handling	
	664420	Customs Agencies – No Goods Handling	0.71%
		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	0.87%
		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:	

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 66 Services to Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Crating or packing service (for transport)	
		Transport container repair or refurbishing	
		Wool dumping	

DIVISION I TRANSPORT AND STORAGE

SUBDIVISION 67 Storage

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

670 Storage

670100 Grain Storage

This class includes employers engaged in the storage of cereal grains.

Exclusions and References:

Employers mainly engaged in operating grain loading facilities at water transport terminals are included in Class 662200 Water Transport Terminals.

Primary Activities:

Grain elevator operation Grain silo operation Grain storage Storage service (grain)

670900 Storage nec

3.12%

5.23%

This class includes employers engaged in providing storage or warehousing services not elsewhere classified.

Primary Activities:

Bond store operation Free store operation (storage of goods not under bond) Controlled atmosphere store operation Furniture storage service Self-storage service Storage service nec Warehousing nec

DIVISION J COMMUNICATION SERVICES

This Division includes all employers engaged in providing postal, courier and telecommunication services.

DIVISION J COMMUNICATION 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

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

0.87%

3.58%

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

DIVISION J COMMUNICATION SERVICES

SUBDIVISION 71

Communication Services

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
		Postal agency operation	

Postal agency operation

711200 Courier Services

This class includes employers engaged in the express door-to-door pick up, transport, and delivery of letters and mail-type articles, usually packages and small parcels. 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 parcel 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

0.71%

3.58%

This class includes employers engaged in providing telecommunication services to the public by wire, cable

DIVISION J COMMUNICATION SERVICES

SUBDIVISION 71 Communication Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	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; and
- (d) operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services.

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.

DIVISION K FINANCE AND INSURANCE

SUBDIVISION 73 Finance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
731		Central Bank	
	731000	Central Bank	0.54%
		This class includes of central banks, not involving personal "over the counter" customer service.	
		Primary Activities: Central bank operation	
732		Deposit Taking Financiers	
	732100	Banks	0.67%
		This class includes employers of recognised banks engaged in banking activities.	
		Primary Activities: Development bank operation Savings bank operation Trading bank operation	
	732200	Building Societies	0.67%
		This class includes employers of recognised specialised financiers engaged in providing loans for home building or purchasing purposes, as well as taking deposits.	
		Primary Activities: Permanent building society operation	
	722200	Credit Unions	0.67%

DIVISION K FINANCE AND INSURANCE

SUBDIVISION 73 Finance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers of recognised credit unions or cooperatives engaged in lending money to their members for various purposes, as well as taking deposits.	
		Primary Activities: Credit union operation	
	732400	Money Market Dealers	0.67%
		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	0.54%
		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	

DIVISION K FINANCE AND INSURANCE

SUBDIVISION 73 Finance

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

751900 Services to Finance and Investment nec.

Primary Activities:

Financial intermediation nec

733 Other Financiers

733000 Other Financiers

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)

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0.54%

DIVISION K FINANCE AND INSURANCE

SUBDIVISION 73 Finance

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

734 Financial Asset Investors

734000 Financial Asset Investors

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) moviding basefits through an most the constituted

- (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.

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0.54%

DIVISION K FINANCE AND INSURANCE

Finance

SUBDIVISION 73

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

DIVISION K FINANCE AND INSURANCE

SUBDIVISION 74

 Column 1
 Column 2
 Column 3
 Column 4

 Group
 Class
 Title and Description
 Rate

Insurance

741 Life Insurance and Superannuation Funds

741100 Life Insurance

This class includes employers engaged in providing life insurance cover.

Exclusions and References:

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.

Primary Activities:

Life insurance provision Life reinsurance provision

741200 Superannuation Funds

0.62%

0.61%

This class includes employers of separately constituted funds engaged in providing retirement benefits.

Exclusions and References:

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.

Primary Activities:

Approved Deposit Fund (Superannuation) operation Pension fund, separately constituted, operation

FINANCE AND INSURANCE

SUBDIVISION 74

DIVISION K

 Column 1
 Column 2
 Column 3
 Column 4

 Group
 Class
 Title and Description
 Rate

 Superannuation fund, separately constituted, operation

Insurance

742 Other Insurance

742100 Health Insurance

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

This class includes employers engaged in providing motor vehicle, fire, marine, comprehensive household or insurance cover not elsewhere classified.

Exclusions and References:

Insurance broking employers of foreign based insurance underwriters, not carrying insurance domestically, are included in Class 752000 Services to Insurance.

Primary Activities: Accident insurance provision All risks insurance provision Fire insurance provision General insurance provision Household insurance provision

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0.67%

0.64%

DIVISION K FINANCE AND INSURANCE

Insurance

SUBDIVISION 74

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

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION K FINANCE AND INSURANCE

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	0.54%
		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	0.54%
		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 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	
			age 317
			5

FINANCE AND INSURANCE

SUBDIVISION 75 Services to Finance and Insurance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	0.57%
		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.	
		Primary Activities:	
		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)	

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DIVISION K

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.

DIVISION L PROPERTY AND 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

This class consists of residential strata schemes.

Primary Activities:

Residential strata schemes

771120 Residential Property Operators 0.55%

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 subleasing.

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:

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1.67%

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

Property Services SUBDIVISION 77

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	1.67%
		This class consists of commercial property strata schemes.	
		Primary Activities: Commercial property state schemes	
	771220	Commercial Property Operators and Developers	0.67%
		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 oversighting construction activities are included in the relevant class in Division E Construction.	
		Primary Activities: Buildings, non-residential, renting or leasing Land development or subdivision Property, non-residential, renting or leasing	
772		Real Estate Agents	

DIVISION L PROPERTY AND BUSINESS SERVICES

SUBDIVISION 77

Property Services

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

772000 Real Estate Agents

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 employers 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

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0.71%

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 77 Property Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	773000 Non-Fin	ancial Asset Investors	0.67%

773000 Non-Financial Asset Investors

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

2.70%

This class includes employers engaged in leasing, hiring or renting motor vehicles from own stocks, without drivers (except licensed taxi cabs or hire cars).

Exclusions and References:

Employers mainly engaged in

(a) hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;

PROPERTY AND BUSINESS DIVISION L SERVICES

Property Services

SUBDIVISION 77

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 (b) leasing, hiring or renting licensed taxi cabs or hire cars are included in Class 612310 Taxi Drivers – Metropolitan or Class 612320 Taxi Drivers – Non- metropolitan or 612330 Hire Car Drivers; and (c) leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers. Primary Activities: Bus leasing (from own stocks; without driver) Campervan leasing, hiring or renting (from own stocks; 	
		 campervan leasing, hiring of 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	5.41%
		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	2.70%
		This class includes employers engaged in leasing, hiring or renting land transport equipment other than motor vehicles or of aircraft, from their own stocks, without drivers or crew. The renting of containers is also included.	

DIVISION L

PROPERTY AND BUSINESS SERVICES

SUBDIVISION 77 Property Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Aircraft leasing	
		Caravan hiring	
		Container hiring	
		Horse trailer hiring	
		Railroad stock hiring	
		Trailer hiring (including boat trailers)	
	774310	Plant and Machinery Hiring and Leasing Without Operator	4.73%
		-	
		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 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:	
		Agricultural machinery leasing	
		Amusement machines, coin operated, hiring	
		Construction machinery leasing	
		Leasing of plant or equipment (from own stocks; without operators; except transport equipment)	

774320 Plant and Machinery Hiring and Leasing With

6.74%

DIVISION L

PROPERTY AND BUSINESS SERVICES

SUBDIVISION 77 Property Services

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

This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators.

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: Construction machinery leasing, with operator

Leasing of plant or equipment

774330 Office Equipment Hiring and Leasing

0.67%

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

DIVISION L

PROPERTY AND BUSINESS SERVICES

SUBDIVISION 78

Business Services

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

781 Scientific Research

781000 Scientific Research

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)

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0.96%

DIVISION L PROPERTY AND BUSINESS SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	0.54%
		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	1.78%

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DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	0.67%

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

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

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Sanitary engineering service (consulting) Traffic engineering service (consulting)	
	782910	Laboratory Services nec	1.17%
		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 Consultant 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	0.91%
		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	

DIVISION L PROPERTY AND BUSINESS SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 Consultant 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 service	
		Meteorological services	
		Pollution monitoring service	
		Scientific or technical services nec	
		Seismic survey data analysis service	
		Weather station operation	
		Wool testing service	
783		Computer Services	
	783100	Data Processing Services	0.61%

This class includes employers engaged in providing data processing services. Also included are employers engaged in providing a computer time sharing service.

DIVISION L PROPERTY AND BUSINESS SERVICES

SUBDIVISION 78 Business 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 without operators, are included in Class 774300 Plant Hiring or Leasing; (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 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	Column 1	Column 2	Column 3	Column 4
 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 774300 Plant Hiring or Leasing; (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 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 	Group	Class	Title and Description	Rate
 (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 774300 Plant Hiring or Leasing; (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 (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 			Exclusions and References:	
 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 774300 Plant Hiring or Leasing; (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 783200 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 			Employers mainly engaged in	
 (b) leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774300 Plant Hiring or Leasing; (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 (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 			included in Class 243000 Recorded Media Mfg and	
 included in Class 774300 Plant Hiring or Leasing; (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 0.5 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 			(b) leasing or hiring electronic computers or other data	
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 This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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			included in Class 774300 Plant Hiring or Leasing;	
 (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 (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 			service (other than libraries) are included in Class 783200 Information Storage and Retrieval	
Computer time sharing service Data entry service Data processing service Tabulating service0.5 783200 Information Storage and Retrieval Services 0.5 783200 Information storage and retrieval services (other than library or bibliographic services).0.5 <i>Exclusions and References:Employers mainly engaged in</i> (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			(d) providing a computer consultancy or programming service are included in Class 783400 Computer	
Data entry service Data processing service Tabulating service0.5 783200 Information Storage and Retrieval Services 0.5 783200 Information Storage and Retrieval Services 0.5This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services).0.5 <i>Exclusions and References:Employers mainly engaged in</i> (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			•	
Data processing service Tabulating service0.5 783200 Information Storage and Retrieval Services 0.5This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services).0.5Exclusions 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				
Tabulating service0.5 783200 Information Storage and Retrieval Services 0.5This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services).0.5 <i>Exclusions and References:Exclusions and References:Employers mainly engaged in</i> (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			•	
 This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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 				
 information storage and retrieval services (other than library or bibliographic services). <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (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 		783200	Information Storage and Retrieval Services	0.54%
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			information storage and retrieval services (other than	
 (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 			Exclusions and References:	
			(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;	
Page 3			(b) leasing or hiring electronic computers or other data	
			P	age 333

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

Business Services

SUBDIVISION 78

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 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	1.45%
		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	0.54%
		This class includes employers engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.	
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DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78

Column 1 Co	blumn 2	Colu	umn 3	Column 4
Group	Class	Title and	Description	Rate

Business 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

0.67%

This class includes employers engaged in providing legal services.

Exclusions and References:

DIVISION L PROPERTY AND BUSINESS SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	0.54%
		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	0.54%
		This class includes employers engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts).	
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DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78

Business Services

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

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

9.86%

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 0.54%

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in providing graphic design services or ticket writing on a custom or order basis.	
		Primary Activities: Commercial art service Graphic design service (for advertising)	
		Ticket writing	
	785300	Market Research Services	0.54%
		This class includes employers engaged in providing market research services.	
		Primary Activities: Market research service Public opinion research service	
	785400	Business Administrative Services	0.61%
		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:	

DIVISION L PROPERTY AND BUSINESS SERVICES

SUBDIVISION 78

Business Services

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
Business administrative services (general)			

785500 Business Management Services

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 (excl laboratory service)
Government relations consultancy service
Lobbyist (own account)
Management consultancy service
Merchandising consultancy service
Operations research service (commercial)
Personnel management service
Public relations counselling service

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0.67%

DIVISION L PROPERTY AND BUSINESS SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
Sales advisory service			
Tariff consultancy service			
Tourism development consultancy service			

Other Business Services

786

786100 Employment Placement Services

0.67%

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; and
- *b) theatrical and motion picture casting are included in Class 925900 Services to the Arts nec.*

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Outplacement service	
		Employment agency operation	
		Employment office operation	
		Executive search service	
	786300	Secretarial Services	0.70%
		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 241200 Printing.	
		Primary Activities:	
		Address list compiling service	
		Addressing service	
		Letter writing service	
		Secretarial service	
		Typing service	
		Word processing service	
	786410	Security and Investigative Services	4.48%
		This class includes employers engaged in providing security, protection or private enquiry services, other than employers of police forces and government security agencies.	

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

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

Exclusions and References:

Employers mainly engaged in providing police services are included in Class 963100 Police Services.

Primary Activities:

Armoured car service Burglary protection service (except police) Detective agency service (except police) Enquiry agency service Protection service (except police) Security service (except police)

786420 Building Caretaking Services

This class includes employers engaged in providing building caretaking or night watchman services.

Exclusions and References:

Employers mainly engaged in providing police services are included in Class 963100 Police Services.

Primary Activities:

Building caretaking service Night watchman service

786500 Pest Control Services

3.12%

2.05%

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

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		pest or noxious weed eradication services (agricultural) are included in the appropriate class in Group 021 Services to Agriculture.	
		Primary Activities: Pest control service (industrial or household) Weed control service (industrial or household) Fumigation (industrial or household)	
	786600	Cleaning Services	10.06%
		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).	
		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; and (b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaning. 	
		Primary Activities: Building cleaning service Chimney cleaning service Cleaning service nec House cleaning service Office cleaning service Telephone cleaning service	
		Window cleaning service	
	786700	Contract Packing Services nec	3.12%
		P	age 343

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

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

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

0.67%

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.

DIVISION L	PROPERTY AND BUSINESS
	SERVICES

SUBDIVISION 78 Business Services

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

Exclusions and References:

Employers mainly engaged in

- (a) auctioning or valuing wool or livestock are included in Group 451 Farm Produce Wholesaling; and
- *(b) auctioning or valuing real estate are included in Class 772000 Real Estate Agents.*

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 Telephone answering 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.

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DIVISION M GOVERNMENT ADMINISTRATION AND DEFENCE

SUBDIVISION 81 Government Administration

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

811 Government Administration

811100 Central Government Administration

0.67%

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)

DIVISION M GOVERNMENT ADMINISTRATION AND DEFENCE

SUBDIVISION 81 Government Administration

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	811200 Stat	e Government Administration	0.67%

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 5.10%

This class includes employers engaged in Local Government administration. This class also includes Aboriginal Land Councils.

DIVISION M GOVERNMENT ADMINISTRATION AND DEFENCE

SUBDIVISION 81 Government Administration

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

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

0.67%

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)

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DIVISION M GOVERNMENT ADMINISTRATION AND DEFENCE

SUBDIVISION 81 Government Administration

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
813		Law court operation Royal Commission operation Foreign Government Representation	
	813000	Foreign Government Representation	0.67%
		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)

DIVISION M GOVERNMENT ADMINISTRATION AND DEFENCE

Defence

SUBDIVISION 82

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

820

Defence

820000 Defence

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)

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4.44%

DIVISION N EDUCATION

This Division includes all employers engaged in providing education.

DIVISION N 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	2.20%
		This class includes employers engaged in providing preschool education.	
		Exclusions and References:	
		 Employers mainly engaged in (a) Providing pre-primary school education in conjunction with normal primary school education are included in Class 842100 Primary Education; and (b) Providing child minding or day nursery services are included in Class 871000 Child Care Services. 	
		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	1.45%
		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	

DIVISION N EDUCATION

SUBDIVISION 84 Education

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	1.45%
		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	7
		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	
		nrimary/ secondary school)	Page 354

DIVISION N EDUCATION

SUBDIVISION 84

Education

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

1.45%

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

DIVISION N EDUCATION

SUBDIVISION 84 Education

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		primary/secondary school) Secondary school operation (combined primary/ secondary school)	
	842400	Special School Education	1.45%
		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 Primary Education, 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	1.45%
		This class includes employers engaged in providing university undergraduate or post graduate teaching or research.	
		Exclusions and References:	

DIVISION N EDUCATION

SUBDIVISION 84 Education

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		<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	1.45%
		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	0.87%
		This class includes employers engaged in providing motor vehicle driving schools.	
		Exclusions and References:	
		Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931900 Sports and Services to Sport nec.	
		Primary Activities: Driving school, motor vehicle, operation	
	844020	Other Education and Training nec	1.45%

DIVISION N EDUCATION

SUBDIVISION 84 Education

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in providing other education or training on the employer's premises or client's premises.	
		Exclusions and References:	
		Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931900 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 Language school/college operation Music school operation nec Music teaching (own account) Nursing college operation nec Paramedical training college operation nec Teachers college operation nec Theological college or seminary operation nec Tutoring service, academic	

DIVISION O HEALTH & COMMUNITY SERVICES

This Division includes all employers engaged in providing health and community services.

DIVISION O HEALTH & COMMUNITY SERVICES

Health Services

SUBDIVISION 86

Column 1 Column 2 Column 3 Column 4 Group Class Title and Description Rate 861 **Hospitals and Nursing Homes 861100 Hospitals (Except Psychiatric Hospitals)** 3.35% 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. Exclusions and References: Employers mainly engaged in (a) providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals; (b) providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and (c) providing outpatient dental hospital facilities are included in Class 862300 Dental Services. **Primary Activities:** Children's hospital operation Ear, nose and throat hospital operation Eye hospital operation General hospital operation Hospital operation (except psychiatric, dental or veterinary hospitals) Infectious diseases hospital operation (incl human

quarantine stations)

- Maternity hospital operation
- Obstetric hospital operation
- Repatriation hospital operation
- Women's hospital operation

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WORKCOVER INDUSTRY CLASSIFICATION SYSTEM

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 86 Health Services

Jolumn I	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	861200	Psychiatric Hospitals	4.11%
		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.	
		Primary Activities: Psychiatric hospital operation	
	861300	Nursing Homes	7.65%
		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	
	867100	General Practice Medical Services	0.96%

DIVISION O HEALTH & COMMUNITY SERVICES

Health Services

SUBDIVISION 86

Column 1 Column 2 Column 3 Column 4 Rate Group Class Title and Description 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 Health Services nec. **Primary Activities:** Clinic, general practice medical, operation Doctors, general practitioners Flying doctor service General practitioner, medical 0.96% **862200** Specialist Medical Services

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 86	Health Services
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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 863600 Chiropractic Services.	
		Primary Activities:	
		Allergist (own account) Anaesthetist (own account)	
		Clinic, specialist medical, operation	
		Dermatologist (own account) Gynaecologist (own account)	
		Hair restoration service (by registered medical	

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 86

Health Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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) Plastic surgeon (own account) Radiologist (own account) Specialist medical practitioner (own account) Surgeon (own account) Thoracic specialist (own account) Urologist (own account)	
	862300	Dental Services	0.96%
		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)	
		Pa	ige 364

DIVISION O HEALTH & COMMUNITY SERVICES

Health Services

SUBDIVISION 86

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Orthodontist (own account)	
		Paedodontist (own account)	
		Periodontist (own account)	
		Prosthodontist (own account)	
863		Other Health Services	
003			
	863100	Pathology Services	1.17%
		This class includes employers engaged in operating pathology laboratories.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) providing chemical testing and analysis services	
		(other than pathology services) are included in Class	
		782900 Technical Services nec;	
		(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	
		(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.	
		Drimory Activition	
		Primary Activities: Medical laboratory operation	

Medical laboratory operation Pathology laboratory operation

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 86 Health Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	863200	Optometry and Optical Dispensing	1.10%
		This class includes employers of registered optometrists engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.	
		Exclusions and References:	
		 Employers mainly engaged in (a) manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and (b) retailing spectacles and sunglasses are included in 525500 Watch and Jewellery Retailing. 	
		Primary Activities: Contact lenses dispensing Eye testing (optometrist) Optical dispensing Optician (own account) Orthoptist (own account) Spectacles dispensing	
	863300	Ambulance Services	2.54%
		This class includes employers engaged in providing ambulance services.	
		Primary Activities: Aerial ambulance service Ambulance service	
	863400	Community Health Centres	1.17%
		This class includes employers engaged in providing	
		Р	age 366

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 86 Health Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 862200 Specialist Medical Services; and (c) providing paramedical or nursing services on their own account are included in Class 863900 Health 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	1.17%
		This class includes employers engaged in providing physiotherapy services.	
		Primary Activities: Physiotherapy service	
	863600	Chiropractic Services	1.17%
		Pa	de 367

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 86 Health Services

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

This class includes employers engaged in providing chiropractic services.

Primary Activities:

Chiropractor service Osteopath service

863900 Other Health Services nec

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.

Exclusions and References:

Employers mainly engaged in

- (a) operating health farms which provide mainly accommodation are included in Class 571000 Accommodation;
- (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;
- *(c) providing physiotherapy services are included in Class 863500 Physiotherapy Services;*
- (d) providing chiropractic services are included in Class 863600 Chiropractic Services; and
- (e) operating weight loss clinics are included in Class 952900 Personal Services nec.

Primary Activities:

Acupuncture service

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1.17%

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 86 Health Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	1.17%
		This class includes employers of registered veterinary practitioners. This class also includes employers engaged in operating animal hospitals.	1
		Primary Activities:	
		Animal clinic operation	
		Animal hospital operation	
		Animal quarantine station operation	
		Spaying service	
		Veterinary surgeon (own account)	
		P	age 369
			-

DIVISION O HEALTH & COMMUNITY SERVICES

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

This class includes employers engaged in providing child care services.

Exclusions and References:

Employers mainly engaged in

- (a) providing preschool education are included in Class 841000 Preschools and Kindergartens; and
- (b) providing baby-sitting services in the client's home are included in 952920 Personal Services nec.

Primary Activities:

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

6.74%

2.70%

This class includes employers engaged in providing care, accommodation or homes for senior citizens where nursing or medical care is not provided.

Exclusions and References:

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

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 87 Community Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Class 861300 Nursing Homes.	
		Primary Activities:	
		Accommodation for the aged operation	
		Aged care hostel operation	
		Residential care for the aged operation	
		Retirement village operation	
		Self care and independent living unit operation	
	872200	Residential Care Services nec	3.12%
		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	6.74%
		This class includes employers engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.	
		Exclusions and References:	
		Employers mainly engaged in (a) providing domestic cleaning, housekeeping, food preparation services to aged or disabled persons in	

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 87

Community Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		 their own homes are included in Class 872920 Non- Residential Care Services nec; and (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. 	
		Primary Activities: Home care services, nursing, paramedical or personal hygiene	
	872920	Non-Residential Care Services nec	2.70%
		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; and (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. 	
		Primary Activities: Adoption service	

DIVISION O HEALTH & COMMUNITY SERVICES

SUBDIVISION 87 Community Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Adult day care centre operation	
		Alcoholics anonymous operation	
		Community transport services, not-for-profit	
		Housekeeping and cleaning service	
		Marriage guidance service	
		Meals on wheels 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.

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DIVISION P	CULTURAL AND RECREATIONAL 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

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.

Primary Activities:

Motion picture editing Motion picture film or tape production Newsreel production Television advertisement production Television film or tape production

911200 Film and Video Distribution

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.

Exclusions and References:

Employers mainly engaged in hiring pre-recorded video cassettes to the general public are included in Class 951100 Video Hire Outlets.

Primary Activities:

Motion picture distribution Motion picture leasing

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1.02%

0.87%

DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 91 Motion Picture, Radio and Television Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Video leasing (excl hire to the public by video hire outlets)	
	911300	Motion Picture Exhibition	2.20%
		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	0.83%
		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	0.83%

DIVISION P	CULTURAL AND RECREATIONAL SERVICES
SUBDIVISION 91	Motion Picture, Radio and Television Services

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

DIVISION P CULTURAL AND RECREATIONAL SERVICES

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

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

2.28%

1.78%

This class includes employers engaged in operating museums of all kinds. This class also includes employers engaged in historic house operation.

Exclusions and References:

Employers mainly engaged in selling works of art are included in Class 525900 Retailing nec.

DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 92 Libraries, Museums and the Arts

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

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

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

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

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4.44%

4.44%

DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 92 Libraries, Museums and the Arts

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

924 Arts

924110 Theatre and Orchestra Productions 2.70%

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 Performance1.02%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
Solo musician, vocalist or performance artist.

924200 Creative Arts	1.02%
This class includes employers engaged in musical	
composition, the literary arts, and visual arts such as	

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painting, drawing, sculpture, pottery etc.

DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 92 Libraries, Museums and the Arts

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

Primary Activities:

Artist (own account) Cartoonist (own account) Composer (music; own account) Painter (artist; own account) Playwright (own account) Poet (own account) Sculptor (own account) Song writer (own account) Writer (own account)

925 Services to the Arts

925100 Sound Recording Studios 1.02% This class includes employers engaged in operating sound recording studios. 1.02% 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 2.20% This class includes employers engaged in operating performing arts venues.

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DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 92 Libraries, Museums and the Arts

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

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

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

This class includes employers engaged in providing services to the arts not elsewhere classified.

Primary Activities:

Costume design service Services to the arts nec Set designing service Theatre lighting service

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0.87%

2.20%

DIVISION P

CULTURAL AND RECREATIONAL SERVICES

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

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.

Exclusions and References:

Horse racing jockeys and horse racing harness drivers are included in Classes 931120 Horse Racing Jockeys and 931130 Horse Racing Harness Drivers.

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 \$23.00

per mount or drive

10.91%

This class consists of employers of horse racing jockeys.

DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 93 Sport and Recreation

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities: Jockeys	
	931130	Horse Racing Harness Drivers	\$23.00 per mount or drive
		This class consists of employers of horse racing harness drivers.	diite
		Primary Activities: Horse racing harness drivers	
	931200	Sports Grounds and Facilities nec	3.35%
		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.	
		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 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)	

DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 93 Sport and Recreation

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Sports ground operation nec Squash court operation Swimming pool operation Surf lifesaving service Tennis court operation	
	931910	Sports and Services to Sport nec	3.81%
		This class includes employers engaged in providing sporting services not elsewhere classified. This class also includes sporting clubs predominantly engaged in providing services to sporting activities.	
		Primary Activities: Aviation Clubs Marina operation (pleasure craft) Personal trainers Riding school operation Ski-tow operation Sporting club or association Sports administration service Sports coaching service Sports statistics service Swimming schools	
	931920	Professional Footballers	\$130.00 per capita per
		This class consists of employers of professional football players.	game
		Primary Activities: Professional football players	

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DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 93 Sport and Recreation

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	931930	Professional Boxing	\$70.00 per capita per bout
		This class consists of employers of professional boxers. Primary Activities:	
		Professional boxers	
	931940	Professional Wrestling	\$70.00 per capita per bout
		This class consists of employers of professional wrestlers.	per cour
		Primary Activities: Professional wrestlers	
932		Gambling Services	
	932100	Lotteries	0.67%
		This class includes employers engaged in operating lotteries or in selling lottery tickets.	
		Primary Activities:	

Art union operation Lottery agency operation

DIVISION P	CULTURAL AND RECREATIONAL
	SERVICES

SUBDIVISION 93

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

Sport and Recreation

932200 Casinos

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);
- *(b) operating lotteries and selling lottery tickets are included in Class 932100 Lotteries*

Primary Activities:

Casino operation

932900 Gambling Services nec

0.67%

3.35%

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)

DIVISION P CULTURAL AND RECREATIONAL SERVICES

SUBDIVISION 93 Sport and Recreation

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
933		Football pools operation Gambling employer operation nec Totalisator agency operation Other Recreation Services	
	933000	Other Recreation Services	2.70%
		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.	
		Primary Activities: Amusement park or arcade operation Circus operation Dance hall Entertainment nec 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.

DIVISION Q PERSONAL AND OTHER 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	3.35%
		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	3.60%
		This class includes employers engaged in hiring personal or household goods not elsewhere classified.	
		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	

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Other Personal Services

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 95

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

Personal Services

952110 Laundry and Dry Cleaning Operations

This class includes employers engaged in providing commercial laundry or dry-cleaning services (including baby napkin or linen hire services).

Exclusions and References:

Employers mainly engaged in providing self-service laundries and dry cleaning agencies are included in Class 952120 Self-service Laundries and Dry Cleaning Services.

Primary Activities:

Curtain cleaning service Dry-cleaning Dyeing service, clothes, nec Laundry service, commercial Linen hire service

952120 Self-service Laundries and Dry Cleaning Agencies 3.42%

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

9.86%

6.52%

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 95 Personal Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	0.77%
		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	0.77%
		This class includes employers engaged in undertaking portrait or other photography.	

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 95

Personal Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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)	
		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	3.85%
		This class includes employers engaged in managing	
		funerals, cremations or burials.	

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 95 Personal Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities: Cemetery operation Crematorium operation Funeral directing Undertaking Gardening Services This class includes employers engaged in providing domestic gardening and lawn mowing services. Exclusions and References: Employers mainly engaged in (a) agricultural weed eradication services are included in either Class 021920 Services to Crop Farming or 021930 Services to Fruit and Vegetable Growing; (b) domestic or other non-agricultural week eradication services are included	5.87%
		in Class 786500 Pest Control Services; and (c) landscape gardening (involving major earthworks and the building or retaining walls and paths etc) are included in Class 425100 Landscaping Services.	
		Primary Activities: Gardening service Lawn mowing service	
	952520	Amenity Tree Services	15.00%
		This class includes employers engaged in providing tree surgery and lopping services.	

DIVISION Q PERSONAL AND OTHER SERVICES

Personal Services

SUBDIVISION 95

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities: Tree lopping service Tree surgery	
	952600	Hairdressing and Beauty Salons	2.23%
		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	
	952910	Adult Personal Services	3.35%
		This class includes employers engaged in providing adult personal services.	
		Primary Activities: Brothel keeping Escort agency service Prostitution service	
	952920	Personal Services nec	0.87%
		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	
		Р	age 395

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DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 95

Personal Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		Health Services nec; and	
		(d) providing weight reducing services which mainly	
		use exercise and fitness programs are included in	
		Class 931900 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)	

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 96

 Column 1
 Column 2
 Column 3
 Column 4

 Group
 Class
 Title and Description
 Rate

Other Services

961 Religious Organisations

961000 Religious Organisations

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, Schedule 1 of the Workers Compensation Act 1987.

Exclusions and References:

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.

Primary Activities:

Bible society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries) Church operation Convent operation Diocesan registry operation Missionary society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries) Monastery operation Mosque operation Religious organisation operation (except employers mainly engaged in the provision of goods or services which are primary to other industries) Salvation Army operation (except employers mainly engaged in providing goods or services primary to other industries)

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1.55%

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 96 Other Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Synagogue operation Temple, religious, operation	

962 Interest Groups

962100 Business and Professional Associations	0.67%
This class includes employers engaged in promoting the interests of specific groups of employers or self-employed persons.	
Primary Activities:Accountants association operationArchitects association operationBar association operationBuilders association operationBusiness taxpayers association operationChamber of Commerce operationChamber of Manufacturers operationChemists association operationDentists association operationEmployers association operationEngineers association operationFarmers association operationGraziers association operationGraziers association operationHotelkeepers association operationLawyers association operationManufacturers association operation	
Pastoralists association operation Retail traders association operation Surveyors association operation	

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 96

 Column 1
 Column 2
 Column 3
 Column 4

 Group
 Class
 Title and Description
 Rate

 Trade association operation (except trade union)
 Rate
 O.87%

 P62200
 Labour Associations
 O.87%

 This class includes employers engaged in promoting the
 Column 4

Other Services

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

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 931910 Sports and Services to Sports nec.

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

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0.67%

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 96 Other Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Political party operation Ratepayers association operation Society operation (for the prevention of cruelty to animals)	
963		Public Order and Safety Services	
	963100	Police Services	5.44%
		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	5.44%
		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: Gaol operation Prison farm operation Prison operation Remand centre operation	
	963300	Fire Brigade and Civil Emergency Services	6.26%

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 96 Other Services

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

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

8.81%

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

DIVISION Q PERSONAL AND OTHER SERVICES

SUBDIVISION 97 Private Households Employing Staff

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
970		Private Households Employing Staff	
	970000	Private Households Employing Staff	\$8.00 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.	prennum)
		Primary Activities: Private households (employing staff)	

Notice of determination under Insurance Premiums Order 2000–2001

under the

Workers Compensation Act 1987

Her Excellency the Governor, with the advice of the Executive Council, and on the recommendation of the WorkCover Authority and in pursuance of clause 1 (1) of Schedule 5 (Experience premium) to the Insurance Premiums Order 2000–2001 made under section 168 of the *Workers Compensation Act 1987*, and published in Gazette No 75 of 23 June 2000 at page 5250, has determined " F_{77} ", " F_{78} " and " F_{79} " in the formula in clause 1 (1) (b) of that Schedule as 4.4, 2.8 and 2.6 respectively.

Dated this 20th day of June 2001.

By Her Excellency's Command,

JOHN DELLA BOSCA, M.L.C., Special Minister of State

p01-112-p01.846

WORKERS' COMPENSATION (DUST DISEASES) ACT 1942

CONTRIBUTIONS UNDER SECTION 6 FOR 2001-2002 FINANCIAL YEAR

NOTICE is given that the WorkCover Authority, in pursuance of section 6 of the Workers' Compensation (Dust Diseases) Act 1942 ("the Dust Diseases Act"), has

- (a) in respect of policies issued or renewed to take effect in the year commencing 30 June 2001, determined the contribution to be paid under section 6 of the Dust Diseases Act by each **insurer** insuring or indemnifying an employer in respect of a class of employment specified in Column 1 of the Table below to be an amount equal to the percentage of wages (being the total wages payable by the employer to workers in respect of the period of the policy) specified in Column 2 of the Table opposite that class; and
- (b) in respect of the year commencing 1 July 2001, determined the contribution to be paid under section 6 of the Dust Diseases Act by each self-insurer to be an amount equal to the percentage of wages (being the total wages payable by the self-insurer to workers in respect of that year) specified in Column 2 of the Table below opposite
 - (i) the class of employment specified in item 1 of Column 1 of the Table below if, and to the extent that, wages are payable by the selfinsurer to workers in respect of employment during that year and of that class; or
 - (ii) the class of employment specified in Column 1 of the Table which corresponds to the business activity classification (or classifications) adopted by the WorkCover Authority for the purpose of determining the contribution payable by the self-insurer to the WorkCover Authority Fund for the financial year commencing 1 July 2001,

as the case may require (see note 1 below).

TABLE

	Item	Column 1 Class of Employment	Column 2 <u>Contribution</u> (percentage of wages)
1.		The class of employment in paragraph D(12) of the determination made by the Workers' Compensation (Dust Diseases) Board under section 6(3) of the Dust Diseases Act and published in Gazette No. 64 of 11 May 1979.	4 per cent

Item	Column 1 <u>Class of Employment</u>	Column 2 <u>Contribution</u> (percentage of wages)
2.	Any other class of employment determined by the Workers' Compensation (Dust Diseases) Board under section 6(3) of the Dust Diseases Act.	The percentage specified in this Column opposite the class of employment in Column 1 corresponding to the business classification that applies to the employer concerned in calculating the relevant premium under the Insurance Premiums Order (2001-2002).
3.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 1 applies to the employer concerned.	1.40 per cent
4.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 2 applies to the employer concerned.	0.55 per cent
5.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 3 applies to the employer concerned.	0.31 per cent
6.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 4 applies to the employer concerned.	0.185 per cent
7.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 5 applies to the employer concerned.	0.12 per cent

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8.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 6 applies to the employer concerned.	0.085 per cent
9.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 7 applies to the employer concerned.	0.055 per cent
10.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2001-2002), a business classification listed in Schedule 8 applies to the employer concerned.	0.025 per cent

NOTE:

- 1. If wages are payable by an employer (including a self-insurer) to workers in respect of employment during the relevant period, being employment of the class specified in item 1 of Column1 of the above Table, the percentage of wages specified in Column 2 for that item applies to such part of the total wages payable to the employer's workers as relates to employment of that class, and items 2-10 of the Table (as the case may require) apply to the remainder of the wages.
- 2. If, in the calculation of an employer's premium under the Insurance Premiums Order (2001-2001), business classifications mentioned in two or more of Schedules 1-8 below properly apply to the employer, the dust diseases contribution rates in Column 2 of the Table are to apply to such part of the total wages payable by the employer as relates to the relevant classification. The same applies to calculation of a self-insurer's dust diseases contribution by reference to its WorkCover Authority Fund contribution.
- 3. If the Insurance Premiums Order (2001-2002) does not apply to an employer's policy, the contribution to be paid by the insurer concerned under section 6 of the Dust Diseases Act is to be calculated as if that Order did apply to the policy.
- 4. See Table A to the Insurance Premiums Order (2001-2002) for full descriptions of relevant business classifications below.
- 5. The expressions "policy", "wages", and "workers" used above have the same meanings as in the Workers Compensation Act 1987 and the Workplace Injury Management and Workers Compensation Act 1998 and references to wages "payable" include references to wages paid.

Dated this 21st day of June 2001.

Kate McKenzie General Manager WorkCover Authority

Class No.	Business Classification Title
(in Premiums	
Order)	
263210	Fibro-Cement Sheeting Manufacturing

SCHEDULE 2

Class No.	Business Classification Title
<u>(in Premiums</u>	
Order)	
255100	Rubber Tyre Manufacturing
255900	Other Rubber Product Manufacturing nec

<u>Class No.</u>	Business Classification Title
<u>(in Premiums</u>	
Order)	
131100	Iron Ore Mining
131200	Copper Ore Mining - Underground
131300	Copper Ore Mining - Surface
131410	Gold Ore Mining - Underground
131420	Gold Ore Mining - Surface
131500	Mineral Sand Mining
131610	Nickel Ore Mining - Underground
131620	Nickel Ore Mining - Surface
131710	Silver-Lead-Zinc Ore Mining - Underground
131720	Silver-Lead-Zinc Ore Mining - Surface
131910	Metal Ore Mining nec - Underground
131920	Metal Ore Mining nec - Surface
142010	Other Mining nec - Underground
142020	Other Mining nec - Surface
221100	Wool Scouring
221200	Synthetic Fibre Textile Manufacturing
221300	Cotton Textile Manufacturing
221400	Wool Textile Manufacturing
221500	Textile Finishing
262100	Clay Brick Manufacturing
262200	Ceramic Product Manufacturing
262300	Ceramic Tile and Pipe Manufacturing
262900	Other Ceramic Product Manufacturing nec
263100	Cement and Lime Manufacturing
263300	Concrete Slurry Manufacturing
263400	Concrete Pipe and Box Culvert Manufacturing
263510	Terazzo Manufacturing
263520	Concrete Product Manufacturing nec
264010	Fibreglass Insulation Products Manufacturing
264020	Non-Metallic Mineral Product Manufacturing nec
271100	Basic Iron and Steel Manufacturing

271200	Iron and Steel Casting and Forging
271300	Steel Pipe and Tube Manufacturing
274100	Structural Steel Fabricating
274200	Architectural Aluminium Product Manufacturing
274900	Structural Metal Product Manufacturing nec
275900	Sheet Metal Product Manufacturing nec
276100	Hand Tool and General Hardware Manufacturing
276200	Spring and Wire Product Manufacturing
276300	Nut, Bolt, Screw and Rivet Manufacturing
276400	Metal Coating and Finishing
276500	Non-Ferrous Pipe Fitting Manufacturing
276900	Fabricated Metal Product Manufacturing nec
281100	Motor Vehicle Manufacturing
281200	Motor Vehicle Body Manufacturing
281300	Automotive Electrical and Instrument Manufacturing
281900	Automotive Component Manufacturing nec
282100	Shipbuilding
282200	Boatbuilding
282300	Railway Equipment Manufacturing
282400	Aircraft Manufacturing
282900	Transport Equipment Manufacturing nec
286100	Agricultural Machinery Manufacturing
286200	Mining and Construction Machinery Manufacturing
286300	Food Processing Machinery Manufacturing
286400	Machine Tool and Part Manufacturing
286500	Lifting and Material Handling Equipment Manufacturing
286600	Pump and Compressor Manufacturing
286700	Commercial Space Heating and Cooling Equipment Manufacturing
286900	Industrial Machinery and Equipment Manufacturing nec
291100	Prefabricated Metal Building Manufacturing
291900	Prefabricated Building Manufacturing nec
361000	Electricity Supply
362000	Gas Supply
370100	Water Supply
370200	Sewerage and Drainage Services
411100	House Construction
411200	Residential Building Construction nec
411300	Non-Residential Building Construction
412200	Non-Building Construction nec
422110	Concrete Construction Services
422120	Concrete Paving Services
422200	Bricklaying Services
422300	Roofing Services
422400	Structural Steel Erection Services
424110	Cement Rendering and Plastering
424200	Carpentry Services
424300	Tiling and Carpeting Services
425910	Scaffolding Services
425920	Exterior Blind and Awning Installation Services
425930	Building Exterior Cleaning and Maintenance Services
425940	Construction Services nec
662100	Stevedoring

662200	Water Transport Terminals
662300	Port Operators
662910	Water Transport Agency Services
662920	Services to Water Transport nec

<u>Class No.</u>	Business Classification Title
(in Premiums	
<u>Order</u>)	
141100	Gravel and Sand Quarrying
141900	Construction Material Mining nec
151100	Petroleum Exploration (Own Account)
151200	Petroleum Exploration Services
151300	Mineral Exploration (Own Account)
151400	Mineral Exploration Services
152000	Other Mining Services
222110	Made-up Textile Product Manufacturing
222200	Textile Floor Covering Manufacturing
273100	Aluminium Rolling, Drawing, Extruding
273200	Non-Ferrous Metal Rolling, Drawing, Extruding nec
273300	Non-Ferrous Metal Casting
421010	Demolition
421020	Site Preparation Services
423100	Plumbing Services
423200	Electrical Services
423300	Air Conditioning and Heating Services
423400	Telecommunication, Alarm and Security System Installation Services
611010	Road Freight Transport - Bulk Freight
611020	Road Freight Transport - Short Distance
611030	Road Freight Transport - Long Distance
611040	Furniture Delivery and Removal Service
650100	Pipeline Transport
650900	Transport nec
952110	Laundry and Dry Cleaning Operations
952120	Self-service Laundries and Dry Cleaning Agencies

SCHEDULE 5

Business Classification Title

<u>Class No.</u>

<u>(in Premiums</u>	
<u>Order)</u>	
014100	Poultry Farming (Meat)
014200	Poultry Farming (Eggs)
021100	Cotton Ginning
021200	Shearing Services
021300	Aerial Agricultural Services
021910	Services to Livestock Farming nec
021920	Services to Crop Farming nec
021930	Services to Fruit and Vegetable Growing nec
021940	Agricultural Land Clearing and Fencing Services
021950	Other Services to Agriculture nec

021960	Pet Boarding and Kennels nec
120000	Oil and Gas Extraction
211110	Abattoirs
211120	Meat Packing and Freezing
211130	Meat Processing
211140	Animal By-product Processing nec
211210	Poultry Abattoirs
211220	Poultry Meat Processing
211300	Bacon, Ham and Smallgood Manufacturing
212100	Milk and Cream Processing
212200	Ice Cream Manufacturing
212900	Dairy Product Manufacturing nec
213000	Fruit and Vegetable Processing
214000	Oil and Fat Manufacturing
215100	Flour Mill Product Manufacturing
215200	Cereal Food and Baking Mix Manufacturing
217100	Sugar Manufacturing
217200	Confectionery Manufacturing
217300	Seafood Processing
217400	Prepared Animal and Bird Feed Manufacturing
217900	Food Manufacturing nec
218100	Soft Drink, Cordial and Syrup Manufacturing
218200	Beer and Malt Manufacturing
218300	Wine Manufacturing
218400	Spirit Manufacturing
223100	Hosiery Manufacturing
223200	Cardigan and Pullover Manufacturing
223900	Knitting Mill Product Manufacturing nec
225000	Footwear Manufacturing
233100	Pulp, Paper and Paperboard Manufacturing
233200	Solid Paperboard Container Manufacturing
233300	Corrugated Paperboard Container Manufacturing
233400	Paper Bag and Sack Manufacturing
233900	Other Paper Product Manufacturing nec
251000	Petroleum Refining
252000	Petroleum and Coal Product Manufacturing nec
253100	Fertiliser Manufacturing
253200	Industrial Gas Manufacturing
253300	Synthetic Resin Manufacturing
253400	Organic Industrial Chemical Manufacturing nec
253500	Inorganic Industrial Chemical Manufacturing nec
254100	Explosive Manufacturing
254200	Paint Manufacturing
254300	Medicinal and Pharmaceutical Product Manufacturing
254400	Pesticide Manufacturing
254500	Soap and Other Detergent Manufacturing
254600	Cosmetic and Toiletry Preparation Manufacturing
254700	Ink Manufacturing
254900	Other Chemical Product Manufacturing nec
261000	Glass and Glass Product Manufacturing
263220	Plaster Product Manufacturing
272100	Alumina Production

272200	Aluminium Smelting
272300	Copper, Silver, Lead and Zinc Smelting, Refining
272900	Basic Non-Ferrous Metal Manufacturing nec
285100	Household Appliance Manufacturing
285200	Electric Cable and Wire Manufacturing
285300	Battery Manufacturing
285400	Electric Light and Sign Manufacturing
285900	Other Electrical Equipment Manufacturing nec
294900	Manufacturing nec
412100	Road and Bridge Construction
424120	Plasterboard and Decorative Plaster Fixing
424400	Painting and Decorating Services
424510	Aluminium Door and Window Installation
424520	Glazing Services
452100	Petroleum Product Wholesaling
452200	Metal and Mineral Wholesaling
452300	Chemical Wholesaling
526100	Household Equipment Repair Services (Electrical)
526900	Household Equipment Repair Services nec
532100	Automotive Fuel Retailing
532200	Automotive Electrical Services
532300	Smash Repairing
532400	Tyre Retailing
532900	Automotive Repair and Services nec
630100	International Sea Transport
630200	Coastal Water Transport
630300	Inland Water Transport
663000	Services to Air Transport
782100	Architectural Services
782200	Surveying Services
782300	Consulting Engineering Services
782910	Laboratory Services nec
782920	Technical Services nec
786500	Pest Control Services
820000	Defence
861100	Hospitals (Except Psychiatric Hospitals)
861200	Psychiatric Hospitals
924110	Theatre and Orchestra Productions
924120	Other Theatre and Musical Performance

924200 Creative Arts

Class No.	Business Classification Title
<u>(in Premiums</u>	
Order)	
041100	Rock Lobster Fishing
041200	Prawn Fishing
041300	Finfish Trawling
041400	Squid Jigging
041500	Line Fishing
041900	Marine Fishing nec

110100	Coal Mining	- Underground
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- 110200 Coal Mining Surface
- 224100 Men's and Women's Clothing Manufacturing
- 224200 Tailoring and Dress-making
- 224300 Sleepwear, Underwear and Baby Clothing Manufacturing
- 224900 Other Clothing Manufacturing nec
- 471100 Meat Wholesaling
- 471200 Poultry and Smallgood Wholesaling
- 471300 Dairy Produce Wholesaling
- 471400 Fish Wholesaling
- 471500 Fruit and Vegetable Wholesaling
- 471600 Confectionery and Soft Drink Wholesaling
- 471800 Tobacco Product Wholesaling
- 471900 Grocery Wholesaling nec
- 620000 Rail Transport
- 925100 Sound Recording Studios
- 925200 Performing Arts Venues
- 925910 Agency Services to the Arts
- 925920 Services to the Arts nec

Business Classification Title
Dairy Cattle Farming
Sugar Cane Growing
Cotton Growing
Other Crop and Plant Growing nec
Hunting and Trapping
Bread Manufacturing
Cake and Pastry Manufacturing
Biscuit Manufacturing
Log Sawmilling
Wood Chipping
Timber Resawing and Dressing
Plywood and Veneer Manufacturing
Fabricated Wood Manufacturing
Wooden Structural Component Manufacturing
Wooden Blind Manufacturing
Other Wood Product Manufacturing nec
Paper Stationery Manufacturing
Printing
Newspaper Printing
Printing Trade Services
Services to Printing and Publishing nec
Plastic Blow Moulded Product Manufacturing
Plastic Extruded Product Manufacturing
Plastic Bag and Film Manufacturing
Plastic Product, Rigid Fibre Reinforced, Manufacturing
Plastic Foam Product Manufacturing
Plastic Injection Moulded Product Manufacturing

- 283100 Photographic and Optical Good Manufacturing Medical and Surgical Equipment Manufacturing 283200
- Professional and Scientific Equipment Manufacturing nec 283900
- Wooden Furniture and Upholstered Seat Manufacturing 292100
- Sheet Metal Furniture Manufacturing 292200
- Mattress Manufacturing (Except Rubber) 292300
- 292900 Furniture Manufacturing nec
- Jewellery and Silverware Manufacturing 294100
- 294200 Toy and Sporting Good Manufacturing
- 425100 Landscaping Services
- 453100 Timber Wholesaling
- Building Supplies Wholesaling nec 453900
- Scheduled International Air Transport 640100
- Scheduled Domestic Air Transport 640200
- Non-Scheduled Air and Space Transport 640300

Class No.	Business Classification Title	
(in Premiums		
Order)		
011100	Plant Nurseries	
011200	Cut Flower and Flower Seed Growing	
011300	Vegetable Growing	
011400	Grape Growing	
011500	Apple and Pear Growing	
011600	Stone Fruit Growing	
011700	Kiwi Fruit Growing	
011900	Fruit Growing nec	
012100	Grain Growing	
012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming	
012300	Sheep-Beef Cattle Farming	
012400	Sheep Farming	
012510	Beef Cattle Farming	
012520	Beef Cattle Feedlots	
015100	Pig Farming	
015200	Horse Farming	
015300	Deer Farming	
015900	Other Livestock Farming nec	
030100	Forestry	
030210	Softwood Plantation Timber Logging	
030220	Hardwood Timber Logging	
030300	Services to Forestry	
042000	Aquaculture	
219000	Tobacco Product Manufacturing	
222120	Furniture Upholstery and Covers Mfg	
222130	Non-canvas Textile Blind and Awning Manufacturing	
222300	Rope, Cordage and Twine Manufacturing	
222900	Other Textile Product Manufacturing nec	
226100	Leather Tanning and Fur Dressing	
226200	Leather and Leather Substitute Product Manufacturing	
242100	Newspaper Publishing	
NEW SOUTH WALES GOVERNMENT GAZETTE No. 99		

242200	Other Periodical Publishing
242300	Book and Other Publishing
243000	Recorded Media Manufacturing and Publishing
275100	Metal Container Manufacturing
284100	Computer and Business Machine Manufacturing
284200	Telecommunication, Broadcasting and Transceiving Equipment
	Manufacturing
284900	Other Electronic Equipment Manufacturing nec
451100	Wool Wholesaling
451200	Cereal Grain Wholesaling
451900	Farm Produce and Supplies Wholesaling nec
461100	Farm and Construction Machinery Wholesaling
461200	Professional Equipment Wholesaling
461300	Computer Wholesaling
461400	Business Machine Wholesaling nec
461500	Electrical and Electronic Equipment Wholesaling nec
461900	Machinery and Equipment Wholesaling nec
462100	Car Wholesaling
462200	Commercial Vehicle Wholesaling
462300	Motor Vehicle New Part Dealing
462400	Motor Vehicle Dismantling and Used Part Dealing
471700	Liquor Wholesaling
472100	Textile Product Wholesaling
472200	Clothing Wholesaling
472300	Footwear Wholesaling
473100	Household Appliance Wholesaling
473200	Furniture Wholesaling
473300	Floor Covering Wholesaling
473900	Household Good Wholesaling nec
479100	Photographic Equipment Wholesaling
479200	Jewellery and Watch Wholesaling
479300	Toy and Sporting Good Wholesaling
479400	Book and Magazine Wholesaling
479500	Paper Product Wholesaling
479600	Pharmaceutical and Toiletry Wholesaling
479910	Wholesaling nec
479920	Wholesale Trade Agent - No Goods Handling
511000	Supermarket and Grocery Stores
512100	Fresh Meat, Fish and Poultry Retailing
512200	Fruit and Vegetable Retailing
512300	Liquor Retailing
512400	Bread and Cake Retailing
512500	Takeaway Food Retailing
512600	Milk Vending
512900	Specialised Food Retailing nec
521000	Department Stores
522100	Clothing Retailing
522200	Footwear Retailing
522300	Fabric and Other Soft Good Retailing
523100	Furniture Retailing
523200	Floor Covering Retailing
523300	Domestic Hardware and Houseware Retailing

523400	Domestic Appliance Retailing
523500	Recorded Music Retailing
524100	Sport and Camping Equipment Retailing
524200	Toy and Game Retailing
524300	Newspaper, Book and Stationery Retailing
524400	Photographic Equipment Retailing
524500	Marine Equipment Retailing
525100	Pharmaceutical, Cosmetic and Toiletry Retailing
525200	Antique and Used Good Retailing
525300	Garden Equipment Retailing
525400	Flower Retailing
525500	Watch and Jewellery Retailing
525900	Retailing nec
531100	Car Retailing
531200	Motor Cycle Dealing
531200	Trailer and Caravan Dealing
571000	Accommodation
572000	Pubs, Taverns and Bars
573000	Cafes and Restaurants
574000	Clubs (Hospitality)
612100	Long Distance Bus Transport
612200	Short Distance Bus Transport (Including Tramway)
612340	Other Road Passenger Transport nec
661100	e 1
	Parking Services
661900	Services to Road Transport nec
664100	Travel Agency Services
664210	Freight Forwarding (Road) - Goods Handling
664220	Freight Forwarding (Road) - No Goods Handling
664310	Freight Forwarding (Other than Road) - Goods Handling
664320	Freight Forwarding (Other than Road) - No Goods Handling
664410	Customs Agencies - Goods Handling
664420	Customs Agencies - No Goods Handling
664900	Services to Transport nec
670100	Grain Storage
670900	Storage nec
711110	Postal Delivery Services
711120	Postal Agency Services
711200	Courier Services
712000	Telecommunication Services
731000	Central Bank
732100	Banks
732200	Building Societies
732300	Credit Unions
732400	Money Market Dealers
732900	Deposit Taking Financiers nec
733000	Other Financiers
734000	Financial Asset Investors
741100	Life Insurance
741200	Superannuation Funds
742100	Health Insurance
742200	General Insurance
751100	Financial Asset Broking Services
NEW S	OUTH WALES GOVERNMENT GAZETTE No. 99

751900	Services to Finance and Investment nec
752000	Services to Insurance
771110	Residential Strata Schemes
771120	Residential Property Operators
771210	Commercial Property Strata Schemes
771220	Commercial Property Operators and Developers
772000	Real Estate Agents
773000	Non-Financial Asset Investors
774100	Motor Vehicle Hiring
774210	Boat and Ferry Hiring
774220	Other Transport Equipment Leasing nec
774310	Plant and Machinery Hiring and Leasing Without Operator
774320	Plant and Machinery Hiring and Leasing With Operator
774330	Office Equipment Hiring and Leasing
781000	Scientific Research
783100	Data Processing Services
783200	Information Storage and Retrieval Services
783300	Computer Maintenance Services
783400	Computer Consultancy Services
784100	Legal Services
784200	Accounting Services
785100	Advertising Services
785210	Sign Writing
785220	Commercial Art and Display Services
785300	Market Research Services
785400	Business Administrative Services
785500	Business Management Services
786100	Employment Placement Services
786300	Secretarial Services
786410	Security and Investigative Services
786420	Building Caretaking Services
786600	Cleaning Services
786700	Contract Packing Services nec
786900	Business Services nec
811100	Central Government Administration
811200	State Government Administration
811300	Local Government Administration
812000	Justice
813000	Foreign Government Representation
841000	Preschools and Kindergartens
842100	Infants and Primary Schools
842200	Secondary Education
842300	Combined Primary and Secondary Education
842400	Special School Education
843100	Higher Education
843200	Technical and Further Education
844010	Driving Schools
844020	Other Education and Training nec
861300	Nursing Homes
862100	General Practice Medical Services
862200	Specialist Medical Services

862300 Dental Services

863100	Pathology Services
863200	Optometry and Optical Dispensing
863300	Ambulance Services
863400	Community Health Centres
863500	Physiotherapy Services
863600	Chiropractic Services
863900	Other Health Services nec
864000	Veterinary Services
871000	Child Care Services
872100	Accommodation for the Aged
872200	Residential Care Services nec
872910	Home Care Services
872920	Non-Residential Care Services nec
911100	Film and Video Production
911200	Film and Video Distribution
911300	Motion Picture Exhibition
912100	Radio Services
912200	Television Services
921000	Libraries
922000	Museums
923100	Zoological and Botanic Gardens
923900	Recreational Parks and Gardens
931110	Horse and Dog Racing Operations
931200	Sports Grounds and Facilities nec
931910	Sports and Services to Sport nec
932100	Lotteries
932200	Casinos
932900	Gambling Services nec
933000	Other Recreation Services
951100	Video Hire Outlets
951900	Personal and Household Goods Hiring nec
952130	Carpet Cleaners
952200	Photographic Film Processing
952300	Photographic Studios
952400	Funeral Directors, Crematoria and Cemeteries
952510	Gardening Services
952520	Amenity Tree Services
952600	Hairdressing and Beauty Salons
952910	Adult Personal Services
952920	Personal Services nec
961000	Religious Organisations
962100	Business and Professional Associations
962200	Labour Associations
962900	Interest Groups nec
963100	Police Services
963200	Corrective Centres
963300	Fire Brigade and Civil Emergency Services
062400	Waste Dismosel Complete

963400 Waste Disposal Services

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