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## SPECIAL SUPPLEMENT



New South Wales

# Insurance Premiums Order (January–June) 2008

under the

Workers Compensation Act 1987

MARIE BASHIR, Governor

I, Professor Marie Bashir AC, CVO, 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 the *Workers Compensation Act 1987* and the regulations made under that Act, make the following Order.

Dated, this 5th day of December 2007.

By Her Excellency's Command,

JOHN DELLA BOSCA, M.L.C.,

Minister Assisting the Minister for Finance

#### **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 31 December 2007 and before 4 pm on 30 June 2008.

The Order also specifies the interest rate that is to be used to calculate late payment fees for the late payment of insurance premiums.

This Order is made under sections 160, 168, 170 and 172 of the *Workers Compensation Act* 1987 and clauses 137 and 138 of the *Workers Compensation Regulation* 2003.

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Clause 1

## Insurance Premiums Order (January-June) 2008

under the

Workers Compensation Act 1987

#### 1 Name of Order

This Order is the *Insurance Premiums Order (January–June)* 2008.

#### 2 Commencement

This Order commences at 4 pm on 31 December 2007.

#### 3 Calculation of insurance premium payable by employer

- (1) 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 medium or large employer for the purposes of the policy, in accordance with the following formula:

$$P = ((T \times (1 - S)) + (E \times S)) + Q - Y + D - I + M - A$$

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

$$P = T + Q - Y + D - I + M - A$$

where:

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

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

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

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

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

Clause 3 Insurance Premiums Order (January–June) 2008

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

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

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

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

**M** is the Mine Safety Fund premium adjustment, if any, for the employer calculated with respect to the period of insurance in accordance with Schedule 11.

A is the apprentice incentive amount, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 12.

- (2) However, where the basic tariff premium less the apprentice incentive amount [T A] for a policy of insurance whose total premium is to be calculated under subclause (1) (a):
  - (a) is less than \$50,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be less than \$50,000 were that period of insurance to be 12 months), the experience adjusted premium  $[(T\times(1-S))+(E\times S)]$  is not to exceed one and a half times the amount of that basic tariff premium  $[1.5\times T]$ , and
  - (b) is or exceeds \$50,000 but is less than \$150,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be or would exceed \$50,000 but would be less than \$150,000 were that period of insurance to be 12 months), the experience adjusted premium  $[(T \times (1-S)) + (E \times S)]$  is not to exceed twice the amount of that basic tariff premium  $[2 \times T]$ , and
  - (c) is or exceeds \$150,000 but is less than \$300,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be or would exceed \$150,000 but would be less than \$300,000 were that period of insurance to be 12 months), the experience adjusted premium  $[(T \times (1-S)) + (E \times S)]$  is not to exceed two and a half times the amount of that basic tariff premium  $[2.5 \times T]$ .
- (3) However, if the employer is a member of a group:
  - (a) subclause (2) does not apply, and

Clause 4

- (b) where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G A_G]$  for all the members of that group:
  - (i) is less than \$50,000 (or, if the period of insurance is to be less than 12 months, where the sum of basic tariff premiums less the sum of apprentice incentive amounts  $[T_G-A_G]$  would be less than \$50,000 were that period of insurance to be 12 months), the experience adjusted premium for the employer's policy  $[(T\times(1-S))+(E\times S)]$  is not to exceed one and a half times the amount of the employer's basic tariff premium  $[1.5\times T]$ , and
  - (ii) is or exceeds \$50,000 but is less than \$150,000 (or, if the period of insurance is to be less than 12 months, where the sum of basic tariff premiums less the sum of apprentice incentive amounts  $[T_G-A_G]$  would be or would exceed \$50,000 but would be less than \$150,000 were that period of insurance to be 12 months), the experience adjusted premium for the employer's policy  $[(T\times(1-S))+(E\times S)]$  is not to exceed twice the amount of the employer's basic tariff premium  $[2\times T]$ , and
  - (iii) is or exceeds \$150,000 but is less than \$300,000 (or, if the period of insurance is to be less than 12 months, where the sum of basic tariff premiums less the sum of apprentice incentive amounts  $[T_G A_G]$  would be or would exceed \$150,000 but would be less than \$300,000 were that period of insurance to be 12 months), the experience adjusted premium for the employer's policy  $[(T \times (1-S)) + (E \times S)]$  is not to exceed two and a half times the amount of the employer's basic tariff premium  $[2.5 \times T]$ .

#### 4 Discount available for premiums paid in full

An employer is entitled to a discount of 3 percent on the initial premium payable by the employer for a policy of insurance if:

- (a) the period of insurance to which the policy relates is 12 months, and
- (b) the employer has paid the discounted amount of the premium in full by the date on which payment of the premium is due, and
- (c) the employer has not elected to pay the premium by instalments, and

Clause 5 Insurance Premiums Order (January–June) 2008

(d) the employer has notified the insurer, in accordance with the regulations, of the reasonable estimate of the wages that will be payable during the period of insurance.

**Note.** Clause 130 of the *Workers Compensation Regulation 2003* requires an employer to notify the insurer concerned of the matter referred to in paragraph (d).

#### 5 Recovery of excess from employer: section 160 of Act

For the purposes of the definition of *prescribed excess amount* in section 160 (1) of the Act, the following excess amount is specified:

- (a) if the employer concerned notified the relevant insurance scheme agent of the injury that led to the weekly compensation claim of the worker within 5 days of the employer becoming aware of it— \$0.
- (b) in all other cases—the lesser of the following:
  - (i) the amount that is the current weekly wage rate of the worker as determined by section 42 of the Act,
  - (ii) \$1,535.90.

**Note.** Under section 160 (2) of the Act, an employer is required to repay the prescribed excess amount to the insurer under a policy of insurance in respect of each weekly compensation claim that the insurer has paid under the policy. However, if the amount that the insurer has paid in respect of any such claim is less than the prescribed excess amount, the amount the employer must repay is that lesser paid amount.

## 6 Late payment prescribed interest rates: sections 170 (8) and 172 (5) of Act

For the purposes of sections 170 (8) and 172 (5) of the Act, the *prescribed rate* of interest is the interest rate referred to in section 22 of the *Taxation Administration Act* 1996.

# 7 Calculation of costs of individual claims and provisional payments of compensation: clauses 137 (2) (c) (ii) (C) and 138 (2) (c) (ii) (C) of Regulation

For the purposes of clauses 137 (2) (c) (ii) (C) and 138 (2) (c) (ii) (C) of the *Workers Compensation Regulation 2003*, the amount specified is \$1,535.90.

#### 8 Schedules form part of Order

Schedules 1–14 form part of this Order.

#### 9 Explanatory note

The explanatory note does not form part of this Order.

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## Schedule 1 Interpretation

(Clause 8)

#### 1 Definitions

#### (1) In this Order:

apprentice has the same meaning as in the Apprenticeship and Traineeship Act 2001.

*apprentice incentive amount*, in relation to an employer, means the amount calculated in accordance with Schedule 12.

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

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

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

employer includes a person who proposes to become an employer.

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

*input tax credit entitlement*, in relation to an employer, means the amount of input tax credit that may be claimed by the employer in accordance with the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth in respect of the issue or renewal of a policy of insurance expressed as a percentage of the GST payable by the employer in respect of the issue or renewal of that policy.

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

*limited proprietary company* means a proprietary company limited by shares as referred to in section 112 of the *Corporations Act 2001* of the Commonwealth.

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

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

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

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

Schedule 1 Interpretation

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

*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 Insurance Fund under section 208 or 208AA of the Act as relates to the premium payable by the employer to the insurer.

regulations means regulations under the Act.

Table A means the Table set out in Schedule 13.

**Table B** means the Table set out in Schedule 14.

the Act means the Workers Compensation Act 1987.

wages means wages as defined in section 174 (9) of the Act, but does not include a motor vehicle allowance or accommodation allowance to the extent that the allowance is required to be excluded from wages by clause 3.

#### (2) Predecessor

For the purposes of this Order, a person is the *predecessor* of an employer if the employer has acquired the business of the person. This subclause applies whether the business acquired is the whole or main part of the business of the person or is the whole or main part of a separate and distinct business of the person, and whether or not the business acquired is carried on at the same location.

#### (3) Related corporation

For the purposes of this Order, an employer that is a corporation is related to another corporation (whether or not that other corporation is an employer) if:

- (a) the employer and the other corporation are, by reason of the *Corporations Act 2001* of the Commonwealth, taken to be related to each other, or
- (b) the directors of the employer are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the other corporation, or
- (c) the directors of the other corporation are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the directors of the employer, or
- (d) the other corporation is, by reason of the *Corporations Act 2001* of the Commonwealth, taken to be related to another corporation the directors of which are accustomed or under an obligation, whether formal or informal, to act in accordance with the

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directions, instructions or wishes of the directors of the employer, or

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

Schedule 1 Interpretation

#### 2 Meaning of small, medium and large employer

(1) In this Order:

*large employer* means an employer whose basic tariff premium for an insurance policy at the time at which the insurer demands a premium for the policy:

- (a) exceeds \$500,000 (where the period of insurance to which the premium relates is 12 months), or
- (b) would exceed \$500,000 (where the period of insurance to which the premium relates is not 12 months) if that premium was calculated using a period of insurance of 12 months.

*medium employer* means an employer who, at the time at which the insurer demands a premium for an insurance policy, is not a small employer or a large employer.

#### small employer means an employer:

- (a) whose basic tariff premium for an insurance policy at the time at which the insurer demands a premium for the policy:
  - (i) does not exceed \$10,000 (where the period of insurance to which the premium relates is 12 months), or
  - (ii) would not exceed \$10,000 (where the period of insurance to which the premium relates is not 12 months) if that premium was calculated using a period of insurance of 12 months, or
- (b) whose total wages payable to workers for the period of insurance of the policy:
  - (i) do not exceed \$300,000 (where the period of insurance is 12 months), or
  - (ii) would not exceed \$300,000 (where the period of insurance is not 12 months) if that policy was calculated using a period of insurance of 12 months, or
- (c) who satisfies both paragraphs (a) and (b).
- (2) However, if an employer carries on a business that is covered by Table A's classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931920, 931930, 931940 or 970000 (being classes that refer to a per capita rate), regardless of whether the employer carries on any other business, the employer is a *small employer* only if the basic tariff premium for the policy:
  - (a) does not exceed \$10,000 (where the period of insurance to which the premium relates is 12 months), or

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- (b) would not exceed \$10,000 (where the period of insurance to which the premium relates is not 12 months) if that premium was calculated using a period of insurance of 12 months.
- (3) If an employer is a member of a group, a reference to the basic tariff premium of the employer or to total wages payable by the employer to workers (however expressed) is taken to be a reference to the sum of the basic tariff premiums of all members of the group or to total wages payable to workers by all members of the group, respectively.

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

- (1) A motor vehicle allowance paid to a worker is to be excluded from wages for the purposes of this Order to the extent of an amount calculated at whichever of the following rates is applicable in the particular case:
  - (a) in the case of a worker paid an allowance under an award that specifies the allowance solely as a rate for each kilometre or part of a kilometre travelled by the worker in the course of the worker's employment by means of a motor vehicle provided or maintained by the worker—the rate specified in the award,
  - (b) in the case of any other worker—70 cents for each kilometre or part of a kilometre travelled by the worker in the course of business journeys by means of a motor vehicle provided or maintained by the worker.

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

- (2) If the amount calculated in accordance with subclause (1) is greater than the amount actually paid to a worker as a motor vehicle allowance, only the amount actually paid is to be excluded from the calculation of wages.
- (3) The amount of motor vehicle allowance paid to a worker that is to be excluded from wages for the purposes of this Order is to be calculated using whichever of the following 2 methods the employer prefers:
  - (a) the method set out in clause 4 (the *continuous recording* calculation method),
  - (b) the method set out in clause 5 (the averaging calculation method).

Schedule 1 Interpretation

- (4) An accommodation allowance paid to a worker is to be excluded from wages for the purposes of this Order to the extent of an amount calculated at whichever of the following rates is applicable in the particular case:
  - (a) in the case of a worker paid an allowance under an award that specifies the allowance as a rate for each night the worker is absent from the worker's usual place of residence—the rate specified in the award,
  - (b) in the case of any other worker—\$198.30 for each night the worker is absent from the worker's usual place of residence in the course of the worker's employment.
- (5) If the amount calculated in accordance with subclause (4) is greater than the amount actually paid to a worker as an accommodation allowance, only the amount actually paid is to be excluded from the calculation of wages.
- (6) In this clause, *award* means:
  - (a) an industrial instrument within the meaning of the *Industrial Relations Act 1996*, or
  - (b) any agreement with respect to salaries or wages entered into under the provisions of any other law of the State between an employer constituted by that law and an association or organisation representing a group or class of employees, or
  - (c) an award, agreement or other instrument under the law of the Commonwealth or of another State or Territory, being an award, agreement or other instrument of a similar nature to an instrument or agreement referred to in paragraph (a) or (b).

#### 4 Continuous recording calculation method

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

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

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#### 5 Averaging calculation method

- (1) The averaging calculation method requires the following details to be kept and used for calculation for the first period of insurance in which a worker's employer chooses to adopt that method:
  - (a) the odometer readings at the beginning and end of each business journey undertaken by the worker during the relevant 12-week period by means of a motor vehicle provided or maintained by the worker.
  - (b) the specific purpose for which each such business journey was taken,
  - (c) the distance travelled by the worker during the relevant 12-week period in the course of all such business journeys, calculated on the basis of the odometer readings referred to in paragraph (a),
  - (d) the odometer readings at the beginning and end of the relevant 12-week period for each vehicle provided or maintained by the worker for the purpose of undertaking business journeys,
  - (e) the distance travelled by each such vehicle during the relevant 12-week period, calculated on the basis of the odometer readings referred to in paragraph (d),
  - (f) the distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the relevant 12-week period, calculated as a percentage of the distance travelled by that vehicle during that period,
  - (g) the distance travelled by the worker in the course of business journeys undertaken by means of each such vehicle during the period of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance is the same as the percentage for that vehicle for the relevant 12-week period.
- (2) After the first period of insurance in which odometer details are recorded in accordance with subclause (1), the calculation referred to in subclause (1) (g) is to be employed for the purpose of calculating the distance travelled by the worker in the course of business journeys undertaken by means of each vehicle referred to in subclause (1) during each of the next succeeding 4 periods of insurance, calculated on the basis that the percentage for each such vehicle for the period of insurance concerned is the same as the percentage for that vehicle for the relevant 12-week period.

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- (3) After the first period of insurance in which odometer details are recorded in accordance with subclause (1), a worker's employer is not required to record the details referred to in that subclause for the worker for the next succeeding 4 periods of insurance unless:
  - (a) the Authority serves a notice on the employer before the commencement of a period of insurance during those 4 periods directing the employer to keep the details referred to in subclause (1) for those periods, or
  - (b) the employer wishes to use the recording method referred to in this clause for one or more additional motor vehicles used by the worker in any period of insurance or for any other reason.
- (4) In a situation referred to in subclause (3) (b), a worker's employer may make a new record of odometer readings for a period of insurance in accordance with subclause (1) to replace the details previously recorded for the worker. The provisions of subclause (3) then apply in relation to the new record.
- (5) A worker's employer who has adopted and employed the method of recording referred to in this clause for a worker for 4 successive periods of insurance must, in the next succeeding period of insurance, make a fresh recording of the details specified in subclause (1) if the employer intends to continue to use the same method of recording for the worker.
- (6) If the odometer of a motor vehicle is replaced or recalibrated during any period for which its readings are relevant for the purposes of this clause, the odometer readings immediately before and after the replacement or recalibration are to be recorded.
- (7) For the purposes of making the calculation referred to in subclause (1) (g) for the period of insurance in which this clause commences, a worker's employer may estimate the distance travelled by a motor vehicle during any part of that period of insurance that occurs before that commencement.

#### 6 Meaning of "relevant 12-week period"

- (1) In clause 5, *relevant 12-week period* means a continuous period of at least 12 weeks, selected by the worker's employer, throughout which a motor vehicle is provided or maintained by a worker. If the motor vehicle is provided or maintained for less than 12 weeks, the period must be the entire period for which the motor vehicle is provided or maintained.
- (2) The period may overlap the start or end of the period of insurance, so long as it includes part of the period.

Interpretation Schedule 1

(3) If the averaging calculation method is used for 2 or more motor vehicles for the same period of insurance, the odometer readings for those motor vehicles must cover periods that are concurrent.

#### 7 Replacing one motor vehicle with another motor vehicle

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

#### 8 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 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.

Schedule 1 Interpretation

- (7) In determining whether businesses are separate and distinct (for classification purposes) it is relevant to take the following into account:
  - (a) the nature of the operations and activities (including incidental operations and activities) respectively carried on in the businesses,
  - (b) differences in the identity of the workers respectively engaged in the businesses (and in particular of the workers engaged in the manufacturing or industrial activities and operations),
  - (c) differences in locations of the businesses, for example, differences in locations may vary from sites far removed from each other, or separate floors in a given building, or even separate parts on the one floor level of a building (the important element in relation to location is that normally separate and distinct businesses have exclusive use of the particular area in which the operations and activities of the business are carried on).

#### 9 Determination of wages

- (1) In this Order, a reference to wages, in relation to a period of insurance under a policy issued or to be issued to an employer or in relation to a period of 12 months ascertained by reference to any such period of insurance, is a reference:
  - (a) except as provided by paragraph (b), to a reasonable estimate of the monetary value of all wages (not including any wages to which Schedule 8 applies) payable to workers by the employer in respect of the period of insurance or the period of 12 months, as the case may be as calculated by reference to the returns, if any, furnished in accordance with the regulations by the employer to the insurer, or
  - (b) where the monetary value of those wages (not including any wages to which Schedule 8 applies) has been ascertained—to the actual value of those wages.
- (2) If at any time the employer has failed to furnish the returns in respect of any relevant period of insurance and the monetary value of the wages concerned has not been ascertained, the estimate of the monetary value of those wages is taken to be such amount as is calculated by multiplying the monetary value (or reasonable estimate) of wages for the immediately preceding equivalent period of insurance by 1.3.
- (3) For the avoidance of doubt:
  - (a) in this Order, a reference to *wages payable to workers* includes wages payable to apprentices, and

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Schedule 1

(b) in subclause (2), the monetary value (or reasonable estimate) of wages for an employer for the immediately preceding equivalent period of insurance includes the monetary value (or reasonable estimate) of wages for the immediately preceding equivalent period of insurance paid to apprentices.

Schedule 2 Application

### Schedule 2 Application

(Clause 8)

#### 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 31 December 2007 and before 4 pm on 30 June 2008.
- (2) If, before 4 pm on 30 June 2008, 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

- (1) This Order does not apply to a policy of insurance issued or renewed by a specialised insurer that is exempted from insurance premiums orders by clause 147 of the *Workers Compensation Regulation 2003*.
- (2) Despite subclause (1), clause 5 of this Order applies to policies of insurance issued or renewed by a specialised insurer.

Basic tariff premium

Schedule 3

## Schedule 3 Basic tariff premium

(Clause 3)

#### 1 General

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

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

Schedule 4 Experience adjustment factor

## Schedule 4 Experience adjustment factor

(Clause 3)

#### 1 General

- (1) The experience adjustment factor ("S") for an employer is as follows:
  - (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:

 $\frac{0.9T}{T + 225.000}$ 

- (b) where the employer is a new employer and:
  - (i) has been insured under a policy or policies for a period of less than 12 months immediately preceding the commencement of the period of insurance for which the premium is to be calculated, and
  - (ii) has, during that period, supplied the insurer with particulars complying with the regulations of claims against the employer,

the factor is the factor calculated in accordance with the formula in paragraph (a) multiplied by 0.33,

- (c) where the employer is a new employer and:
  - (i) has been insured under a policy or policies for a period of 12 months or more but less than 2 years immediately preceding the commencement of the period of insurance for which the premium is to be calculated, and
  - (ii) has, during that period, supplied the insurer with particulars complying with the regulations of claims against the employer,

the factor is the factor calculated in accordance with the formula in paragraph (a) multiplied by 0.66,

(d) in any other case—0.

Experience adjustment factor

Schedule 4

(2) For the purposes of subclause (1):

new employer means a medium employer or large employer who:

- (a) prior to the commencement of the period referred to in subclause (1) (b) or (c) (being a period of 2 years or less immediately preceding the commencement of the policy of insurance for which the premium is to be calculated during which the employer was insured), as relevant, did not employ any workers, and
- (b) prior to the commencement of that period was not required to obtain or maintain a policy of insurance under the Act, and
- (c) does not have a predecessor,

but does not include an employer who was not insured for the period of 2 years referred to in subclause (1) (a), because the employer was a self-insurer during the whole or any part of that period.

T is the basic tariff premium for the employer calculated:

- (a) where the period of insurance to which the premium relates is 12 months—in accordance with Schedule 3 with respect to that period of insurance, or
- (b) where the period of insurance to which the premium relates is not 12 months—in accordance with Schedule 3 as if the policy to which the premium relates had a period of insurance of 12 months.
- (3) 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 are members of a group

- (1) Despite clause 1, if the employer is a member of a group, the experience adjustment factor ("S") for the employer is as follows:
  - (a) where:
    - (i) the employer 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) during those 2 years, every member of the group that was required by the regulations to supply particulars of claims against the member to the member's insurer has supplied the insurer with those particulars in accordance with the regulations,

Schedule 4 Experience adjustment factor

the factor calculated in accordance with the following formula:

$$\frac{0.9T_{G}}{T_{G} + 225,000}$$

- (b) where:
  - (i) the employer is a new employer and has been insured under a policy or policies for a period of less than 12 months immediately preceding the commencement of the period of insurance for which the premium is to be calculated, and
  - (ii) during that period, every member of the group that was required by the regulations to supply particulars of claims against the member to the member's insurer has supplied the insurer with those particulars in accordance with the regulations,

the factor is the factor calculated in accordance with the formula in paragraph (a) multiplied by 0.33,

- (c) where:
  - (i) the employer is a new employer and has been insured under a policy or policies for a period of 12 months or more but less than 2 years immediately preceding the commencement of the period of insurance for which the premium is to be calculated, and
  - (ii) during that period, every member of the group that was required by the regulations to supply particulars of claims against the member to the member's insurer has supplied the insurer with those particulars in accordance with the regulations,

the factor is the factor calculated in accordance with the formula in paragraph (a) multiplied by 0.66,

- (d) in any other case—0.
- (2) In this clause:

*new employer* has the same meaning as in clause 1 (2).

 $T_G$  is the sum of the basic tariff premiums for all the members of the group calculated:

- (a) where the period of insurance to which the premium relates is 12 months—in accordance with Schedule 3 with respect to that period of insurance, or
- (b) where the period of insurance to which the premium relates is not 12 months—in accordance with Schedule 3 as if the policies to which the premiums relate had a period of insurance of 12 months.

Experience adjustment factor

Schedule 4

(3) 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.

#### 3 Employers who were previously self-insurers

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

#### 4 Employers who acquire business etc

- (1) 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.
- (2) The period referred to in clause 2 (1) (a) during which an employer has been insured under a policy or policies and every member of the employer's group supplied particulars of claims includes any period during which a predecessor of the employer has been so insured and supplied particulars.

#### 5 Reduction of experience adjustment factor

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

Schedule 4 Experience adjustment factor

## 6 Transitional provision—experience adjustment factor for members of group

- (1) The premium payable by an employer who is a member of a group for a policy of insurance issued or renewed after the commencement of the *Insurance Premiums Order (July–December) 2006* (being 4 pm on 30 June 2006), being a premium calculated using the new experience adjustment factor, if the policy is issued or renewed:
  - (a) during the second 12 months after that commencement, is not to exceed an amount 50% greater than the premium that would have been calculated using the old experience adjustment factor, and
  - (b) during the third 12 months after that commencement, is not to exceed an amount 75% greater than the premium that would have been calculated using the old experience adjustment factor.

#### (2) In this clause:

**new experience adjustment factor**, in relation to an employer, means the experience adjustment factor determined in accordance with clause 2

*old experience adjustment factor*, in relation to an employer, means the experience adjustment factor determined in accordance with clause 1.

Experience premium

Schedule 5

## Schedule 5 Experience premium

(Clause 3)

#### 1 General

- (1) The experience premium ("E") for an employer is to be calculated:
  - (a) 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, in accordance with the following formula:

$$E = T \times \frac{Initial\ ECCR}{ICCR_1}$$

(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:

$$E = T \times \frac{Hindsight\ ECCR}{ICCR_2}$$

- (c) after the period of insurance for which the premium is to be calculated has expired (being a period that is less than 12 months) or after the policy of insurance has been cancelled (where the period of insurance covered by that policy until that cancellation was less than 12 months):
  - (i) if the employer has not entered into another policy of insurance under the Act because the employer has become a Comcare employer, in accordance with the following formula:

$$E = T \times \frac{Hindsight\ ECCR}{ICCR_2}$$

(ii) in any other case, in accordance with the following formula:

$$E = T \times \frac{Initial\ ECCR}{ICCR_1}$$

where:

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

*Initial ECCR* is the Employer's Claims Cost Rate calculated using the following formula:

Initial ECCR = 
$$\frac{C_1 + C_2}{W_1 + W_2}$$

Schedule 5 Experience premium

*Hindsight ECCR* is the Employer's Claims Cost Rate calculated using the following formula:

Hindsight ECCR = 
$$\frac{C_0 + C_1 + C_2}{W_0 + W_1 + W_2}$$

 $ICCR_1$  is the Industry Claims Cost Rate specified in Column 3 of Table B for a class applicable to the employer, being a class appearing in Column 1 of Table B opposite that rate.

*ICCR*<sub>2</sub> is the Industry Claims Cost Rate determined by the Governor on the recommendation of the Authority and notified in the Gazette for a class applicable to the employer. Different rates may be specified for different workplace industry classes.

 $C_1$  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.

*Comcare employer* means an employer who:

- (a) is licensed under Part VIII of the *Safety, Rehabilitation and Compensation Act 1988* of the Commonwealth after a declaration of eligibility under that Part made on the basis that the employer is a corporation carrying on business in competition with a Commonwealth authority or with another corporation that was previously a Commonwealth authority, and
- (b) would otherwise be required:
  - (i) to obtain and maintain in force a policy of insurance pursuant to section 155 of the Act, or
  - (ii) to be licensed as a self-insurer.
- (2) If an employer's policy is renewed and the employer does not supply the insurer with a notice with respect to wages paid during the last period of insurance preceding that renewal (as required by clause 130 (2) of the *Workers Compensation Regulation 2003*), the insurer may, for the purpose of calculating the Initial ECCR for the renewed policy, determine the amount of "W<sub>1</sub>" in the formula in subclause (1) (a) to be the amount determined as the sum of Wa, Wb...Wn in the calculation of

Experience premium

Schedule 5

the basic tariff premium for the employer in respect of the last period of insurance preceding that renewal.

- (3) If during any past period referred to in C<sub>1</sub>, C<sub>2</sub>, W<sub>1</sub> or W<sub>2</sub> in a formula in subclause (1) a predecessor of the employer was insured under a policy or policies:
  - (a) the cost of claims for the employer during that period includes, for the purposes of  $C_1$  and  $C_2$ , the cost of claims for the predecessor in respect of the business acquired by the employer, and
  - (b) the wages payable to workers by the employer during that period includes, for the purposes of W<sub>1</sub> and W<sub>2</sub>, 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  $W_0$ ,  $W_1$  or  $W_2$  in the applicable formula in subclause (1).
- (5) If the policy concerned relates to both per capita rates and wages, 2 separate calculations of E ("E<sub>1</sub>" and "E<sub>2</sub>") are to be made and E is to equal the sum of E<sub>1</sub> and E<sub>2</sub> where:
  - (a) "E<sub>1</sub>" is calculated by using the applicable formula in subclause (1) excluding any per capita rates applicable to the employer, and
  - (b) " $E_2$ " is calculated by using the applicable formula in subclause (1) but substituting the per capita rates for wages to determine  $W_0$ ,  $W_1$  or  $W_2$  in that formula.
- (6) For the purposes of subclause (5), when calculating:
  - (a) "E<sub>1</sub>", T is to be calculated by using only the non-per capita rates applicable to the employer, and
  - (b) "E<sub>2</sub>", T is to be calculated using only the per capita rates applicable to the employer.
- (7) If the policy concerned relates to more than one class in Column 1 of Table B, then the ICCR is to be calculated as follows:
  - (a) where the ICCR is to be calculated for the purposes of clause 1 (1) (a) or (c) (ii) (that is to determine an ICCR<sub>1</sub>)—using the following formula:

$$\frac{(\mathbf{Wa}_1 \times \mathbf{ICCR}_1 \mathbf{a}) + (\mathbf{Wb}_1 \times \mathbf{ICCR}_1 \mathbf{b}) + ... (\mathbf{Wn}_1 \times \mathbf{ICCR}_1 \mathbf{n})}{(\mathbf{Wa}_1 + \mathbf{Wb}_1 + ... \mathbf{Wn}_1)}$$

Schedule 5 Experience premium

(b) where the ICCR is to be calculated for the purposes of clause 1 (1) (b) or (c) (i) (that is to determine an ICCR<sub>2</sub>)—using the following formula:

$$\frac{(\mathrm{Wa}_2 \times \mathrm{ICCR}_2 \mathrm{a}) + (\mathrm{Wb}_2 \times \mathrm{ICCR}_2 \mathrm{b}) + ... (\mathrm{Wn}_2 \times \mathrm{ICCR}_2 \mathrm{n})}{(\mathrm{Wa}_2 + \mathrm{Wb}_2 + ... \mathrm{Wn}_2)}$$

where:

*ICCR<sub>1</sub>a*, *ICCR<sub>1</sub>b* ... *ICCR<sub>1</sub>n* are each an Industry Claims Cost Rate specified in Column 3 of Table B for a class applicable to the employer, being a class appearing in Column 1 of Table B opposite that rate.

*ICCR*<sub>2</sub>*a*, *ICCR*<sub>2</sub>*b* ... *ICCR*<sub>2</sub>*n* are each an Industry Claims Cost Rate determined by the Governor on the recommendation of the Authority and notified in the Gazette that corresponds with a class applicable to the employer.

 $Wa_1$ ,  $\hat{W}b_1$ ...  $Wn_1$  are each a part of the total 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 for which the premium is to be calculated, being a part of the total wages attributable to a class applicable to the employer.  $Wa_2$ ,  $Wb_2$ ...  $Wn_2$  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 and the last and second last period of 12 consecutive months that occurred before the commencement of the period of insurance for which the premium is to be calculated, being a part of the total wages attributable to a class applicable to the employer.

(8) For the purposes of subclause (7), 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 Definition

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

#### 3 Exclusion of predecessor's cost of claims

(1) The Authority may, for the purpose of the operation of clause 1 (3) (a) in relation to the calculation of the experience premium for an employer under clause 1 (1), on application by the employer direct that the cost of an individual claim is to be excluded from the cost of claims for the predecessor as referred to in clause 1 (3) (a).

Experience premium

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- (2) The Authority is not to direct that the cost of a claim be excluded unless satisfied that:
  - the employer and the predecessor are not related corporations, and
  - (b) the claim was made as a direct result of the acquisition by the employer of the business of the predecessor, and
  - (c) the cost of claims for the predecessor (including the cost of any claim sought to be excluded under this clause) is greater than twice the basic tariff premium for the employer, and
  - (d) the cost of the claim was included pursuant to clause 1 (3) in the premium calculation for the employer in relation to a prior period of insurance and that premium has been paid.

#### 4 Transitional adjustment provision

- (1) The premium payable by an employer for a policy of insurance issued or renewed after the commencement of the *Insurance Premiums Order* (*January–June*) 2006 (being 4 pm on 31 December 2005), that is, using the new experience premium for calculation, if issued or renewed during the third 12 months after that commencement, is not to exceed an amount 75% greater than the premium that would have been calculated using the old experience premium.
- (2) In this clause:

*new experience premium*, in relation to an employer, means the experience premium determined in accordance with this Schedule.

*old experience premium*, in relation to an employer, means the experience premium determined in accordance with Schedule 6 (Old experience premium formula).

# 5 Experience premium for members of a group where another member ceases operating

Despite clause 1 of this Schedule, if an employer (*the continuing employer*) is a member of a group and, during the period of insurance for which the premium is to be calculated, another member of the group becomes a departing member, the experience premium ("E") for the continuing employer is to be calculated using the applicable formula in clause 1, but modified as follows:

 $C_o$ , for the calculation of the continuing employer's premium, is to be calculated using the following formula:

$$C_0 = C_{0CE} + G_a \times C_{0DM}$$

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 $C_1$ , for the calculation of the continuing employer's premium, is to be calculated using the following formula:

$$C_1 = C_{1CE} + G_a \times C_{1DM}$$

 $C_2$ , for the calculation of the continuing employer's premium, is to be calculated using the following formula:

$$C_2 = C_{2CE} + G_a \times C_{2DM}$$

 $W_o$ , for the calculation of the continuing employer's premium, is to be calculated using the following formula:

$$W_0 = W_{0CE} + G_a \times W_{0DM}$$

 $W_I$ , for the calculation of the continuing employer's premium, is to be calculated using the following formula:

$$W_1 = W_{1CE} + G_a \times W_{1DM}$$

 $W_2$ , for the calculation of the continuing employer's premium, is to be calculated using the following formula:

$$W_2 = W_{2CE} + G_a \times W_{2DM}$$

where

 $G_a$  is the continuing employer's proportionate allocation of the departing member's cost of claims and wages and is calculated using the following formula:

$$G_a = \frac{T_{CE}}{T_G - T_{DM}}$$

 $C_{\theta CE}$  is  $C_0$  as calculated for the continuing employer using clause 1.

 $C_{0DM}$  is  $C_0$  as calculated for the departing member using clause 1.

 $C_{ICE}$  is  $C_1$  as calculated for the continuing employer using clause 1.

 $C_{IDM}$  is  $C_1$  as calculated for the departing member using clause 1.

 $C_{2CE}$  is  $C_2$  as calculated for the continuing employer using clause 1.

 $C_{2DM}$  is  $C_2$  as calculated for the departing member using clause 1.

*departing member*, in relation to a continuing employer's group, means an employer who:

- (a) is or was a member of that group, and
- (b) held a policy of insurance under the Act that has either expired or been cancelled, and
- (c) has not, in relation to that expiry or cancellation, become a predecessor of any other employer.

 $T_{CE}$  is the basic tariff premium of the continuing employer.

 $T_{DM}$  is the basic tariff premium of the departing member.

 $T_G$  is the sum of the basic tariff premiums of all members of the group (including the departing member).

Experience premium

Schedule 5

 $W_{0CE}$  is  $W_0$  as calculated for the continuing employer using clause 1.  $W_{0DM}$  is  $W_0$  as calculated for the departing member using clause 1.  $W_{1CE}$  is  $W_1$  as calculated for the continuing employer using clause 1.  $W_{1DM}$  is  $W_1$  as calculated for the departing member using clause 1.  $W_{2CE}$  is  $W_2$  as calculated for the continuing employer using clause 1.  $W_{2DM}$  is  $W_2$  as calculated for the departing member using clause 1.

Schedule 6 Old experience premium formula

### Schedule 6 Old experience premium formula

(Schedule 5, clause 4)

#### 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:

$$W \times \left\{ \frac{(F_{120} \times C_1) + (F_{121} \times C_2)}{W_1 + W_2} \right\}$$

(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:

$$W \times \left\{ \frac{(F_{122} \times C_0) + (F_{123} \times C_1) + (F_{124} \times C_2)}{W_0 + W_1 + W_2} \right\}$$

where:

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

 $F_{120}$  is 5.54.

 $F_{121}$  is 3.99.

 $F_{122}$ ,  $F_{123}$  and  $F_{124}$  are such numbers as are determined by the Governor on the recommendation of the Authority and notified in the Gazette.

 $C_1$  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.

Old experience premium formula

Schedule 6

- (2) If an employer's policy is renewed and the employer does not supply the insurer with a notice with respect to wages paid during the last period of insurance preceding that renewal (as required by clause 130 (2) of the Workers Compensation Regulation 2003), the insurer may, for the purpose of calculating the initial premium payable by the employer for the renewed policy, determine the amount of "W<sub>1</sub>" in the formula in subclause (1) (a) to be the amount determined as "W" in the calculation of the experience premium for the employer in respect of the last period of insurance preceding that renewal.
- (3) If during any past period referred to in C<sub>1</sub>, C<sub>2</sub>, W<sub>1</sub> or W<sub>2</sub> in a formula in subclause (1) a predecessor of the employer was insured under a policy or policies:
  - (a) the cost of claims for the employer during that period includes, for the purposes of  $C_1$  and  $C_2$ , the cost of claims for the predecessor in respect of the business acquired by the employer, and
  - (b) the wages payable to workers by the employer during that period includes, for the purposes of  $W_1$  and  $W_2$ , the wages payable to workers by the predecessor in respect of the business acquired by the employer.
- (4) If the policy concerned relates to per capita rates, those rates are to be substituted for wages to determine W, W<sub>0</sub>, W<sub>1</sub> or W<sub>2</sub> in the applicable formula in subclause (1).
- (5) If the policy concerned relates to both per capita rates and wages, 2 separate calculations of E (" $E_1$ " and " $E_2$ ") are to be made and E is to equal the sum of  $E_1$  and  $E_2$  where:
  - (a) " $E_1$ " is calculated by using the applicable formula in subclause (1), and
  - (b) " $E_2$ " is calculated by using the applicable formula in subclause (1) but also by substituting the per capita rates for wages to determine W,  $W_0$ ,  $W_1$  or  $W_2$  in that formula.

#### 2 Definition

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

#### 3 Exclusion of predecessor's cost of claims

(1) The Authority may, for the purpose of the operation of clause 1 (3) (a) in relation to the calculation of the experience premium for an employer under clause 1 (1), on application by the employer direct that the cost of an individual claim is to be excluded from the cost of claims for the predecessor as referred to in clause 1 (3) (a).

Schedule 6 Old experience premium formula

- (2) The Authority is not to direct that the cost of a claim be excluded unless satisfied that:
  - (a) the employer and the predecessor are not related corporations, and
  - (b) the claim was made as a direct result of the acquisition by the employer of the business of the predecessor, and
  - (c) the cost of claims for the predecessor (including the cost of any claim sought to be excluded under this clause) is greater than twice the basic tariff premium for the employer, and
  - (d) the cost of the claim was included pursuant to clause 1 (3) in the premium calculation for the employer in relation to a prior period of insurance and that premium has been paid.

Minimum premium Schedule 7

## Schedule 7 Minimum premium

(Clause 8)

#### 1 Minimum premium payable

- (1) The minimum premium:
  - (a) in respect of a policy relating to domestic or similar workers—is \$38, or
  - (b) in respect of any other policy—is \$175.
- (2) If the premium payable in respect of a policy would (but for this Schedule) be less than the minimum premium in respect of the policy, the amount of the premium is to be increased to that minimum premium.
- (3) A reference in subclause (2) to the premium that would (but for this Schedule) be payable in respect of a policy includes a reference to a premium as discounted under clause 4 of this Order.

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

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

(Clause 8)

#### 1 Premium to be reduced

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

#### 2 Exclusion of certain wages from calculation of premium

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

#### 3 Wages to which this Schedule applies

- (1) This Schedule applies to wages payable by an employer in respect of the first 12 months of employment of any worker who is first employed by the employer (for a minimum period of employment of 12 continuous weeks) on or after 1 July 1992 but only if:
  - (a) the worker is partially incapacitated for work as a result of a 1987 Act injury (whether received before, on or after 1 July 1992) and is no longer employed by a previous employer who employed the worker at the time of the injury, or
  - (b) the worker has as a result of a 1987 Act injury (whether received before, on or after 1 July 1992) been totally or partially incapacitated for work for a period of at least 12 weeks, is no longer employed by a previous employer who employed the worker at the time of the injury and has been continuously unemployed since that period of incapacity.
- (2) However, this Schedule does not apply to any such wages unless:
  - (a) application for a premium reduction in respect of those wages is made by the relevant employer in accordance with any guidelines under this Schedule, and
  - (b) any other relevant requirements of the Authority are satisfied.

#### 4 Guidelines—Application for reduction of premium etc

- (1) The 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.

Reduction of premium for employers of previously injured workers etc

Schedule 8

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

#### 5 Definition

- (1) In this Schedule, *employer* does not include a self-insurer.
- (2) In this Schedule, a reference, in relation to a worker, to a 1987 Act injury is a reference to an injury received by the worker after the commencement of the Act.

Schedule 9 Input tax credit adjustment

## Schedule 9 Input tax credit adjustment

(Clause 3)

#### 1 General

The input tax credit adjustment ("I") in respect of a period of insurance is to be calculated as follows:

(a) if the employer is a medium or large employer, in accordance with the following formula:

$$I = [(T \times (1 - S)) + (E \times S) - Y + Q - A] \times B\%$$

(b) if the basic tariff premium less the apprentice incentive amount [T-A] is less than \$50,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be less than \$50,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T\times(1-S))+(E\times S)]$  exceeds one and a half times the value of the basic tariff premium [T], the value of  $[1.5\times T]$  replaces the experience premium in the above formula. That is, where the  $[1.5\times T]$  limit applies, then:

$$I = ((1.5 \times T) - Y + Q - A) \times B\%$$

(c) if the basic tariff premium less the apprentice incentive amount [T-A] is or exceeds \$50,000 but is less than \$150,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be or would exceed \$50,000 but would be less than \$150,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T\times(1-S))+(E\times S)]$  exceeds twice the value of the basic tariff premium [T], the value of  $[2\times T]$  replaces the experience premium in the above formula. That is, where the  $[2\times T]$  limit applies, then:

$$I = ((2 \times T) - Y + Q - A) \times B\%$$

(d) if the basic tariff premium less the apprentice incentive amount [T-A] is or exceeds \$150,000 but is less than \$300,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be or would exceed \$150,000 but would be less than \$300,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T \times (1-S)) + (E \times S)]$  exceeds two and a half times the value of the basic tariff premium [T], the value of  $[2.5 \times T]$  replaces the experience premium in the above formula. That is, where the  $[2.5 \times T]$  limit applies, then:

Input tax credit adjustment

Schedule 9

$$I = ((2.5 \times T) - Y + Q - A) \times B\%$$

(e) if the employer is a small employer, in accordance with the following formula:

$$I = (T - Y + Q - A) \times B\%$$

where:

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

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

 $\boldsymbol{E}$  is the experience premium, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 5.

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

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

A is the apprentice incentive amount, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 12.

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.

Column 2

Table

Column 1

Input Tax Credit entitlement	Premium discount relative to 100% ITC
> 90%	Nil
$> 80 \le 90\%$	0.6%
$> 70 \le 80\%$	1.2%
> 60 ≤ 70%	1.8%
$> 50 \le 60\%$	2.4%
$> 40 \le 50\%$	3.0%
> 30 \le 40%	3.6%
> 20 ≤ 30%	4.2%
> 10 \le 20\%	4.8%
$> 0 \le 10\%$	5.4%
0%	6%

Schedule 9 Input tax credit adjustment

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

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

#### 3 Input tax credit adjustment for members of groups

Despite clause 1, if the employer is a member of a group:

- (a) clause 1 (b)–(e) do not apply, and
- (b) where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G-A_G]$  for all the members of that group:
  - (i) is less than \$50,000 (or, if the period of insurance is to be less than 12 months, where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G-A_G]$  would be less than \$50,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T\times(1-S))+(E\times S)]$  exceeds one and a half times the value of the basic tariff premium for the employer's policy [T], the value of  $[1.5\times T]$  replaces the experience premium in the formula in clause 1 (a). That is, where the  $[1.5\times T]$  limit applies, then:

$$I = ((1.5 \times T) - Y + Q - A) \times B\%$$

(ii) is or exceeds \$50,000 but is less than \$150,000 (or, if the period of insurance is to be less than 12 months, where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G - A_G]$  would be or would exceed \$50,000 but would be less than \$150,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T \times (1 - S)) + (E \times S)]$  exceeds twice the value of the basic tariff premium for the employer's policy [T], the value of  $[2 \times T]$  replaces the experience premium in the formula in clause 1 (a). That is, where the  $[2 \times T]$  limit applies, then:

$$I = ((2 \times T) - Y + Q - A) \times B\%$$

Input tax credit adjustment

Schedule 9

(iii) is or exceeds \$150,000 but is less than \$300,000 (or, if the period of insurance is to be less than 12 months, where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G-A_G]$  would be or would exceed \$150,000 but would be less than \$300,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T\times(1-S))+(E\times S)]$  exceeds two and a half times the value of the basic tariff premium for the employer's policy [T], the value of  $[2.5\times T]$  replaces the experience premium in the formula in clause 1 (a). That is, where the  $[2.5\times T]$  limit applies, then:

$$I = ((2.5 \times T) - Y + Q - A) \times B\%$$

Schedule 10 Premium discount scheme

### Schedule 10 Premium discount scheme

(Clause 3)

#### 1 General

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

(a) if the employer is a medium or large employer, in accordance with the following formula:

$$Y = PDS level \times ((T \times (1 - S)) + (E \times S) + Q - A)$$

(b) if the basic tariff premium less the apprentice incentive amount [T-A] is less than \$50,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be less than \$50,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T\times(1-S))+(E\times S)]$  exceeds one and a half times the value of the basic tariff premium [T], the value of  $[1.5\times T]$  replaces the experience premium in the above formula. That is, where the  $[1.5\times T]$  limit applies, then:

$$Y = PDS level \times ((1.5 \times T) + Q - A)$$

(c) if the basic tariff premium less the apprentice incentive amount [T-A] is or exceeds \$50,000 but is less than \$150,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be or would exceed \$50,000 but would be less than \$150,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T \times (1-S)) + (E \times S)]$  exceeds twice the value of the basic tariff premium [T], the value of  $[2 \times T]$  replaces the experience premium in the above formula. That is, where the  $[2 \times T]$  limit applies, then:

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

(d) if the basic tariff premium less the apprentice incentive amount [T-A] is or exceeds \$150,000 but is less than \$300,000 (or, if the period of insurance is to be less than 12 months, where the basic tariff premium less the apprentice incentive amount [T-A] would be or would exceed \$150,000 but would be less than \$300,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T \times (1-S)) + (E \times S)]$  exceeds two and a half times the value of the basic tariff premium [T], the value of  $[2.5 \times T]$  replaces the experience premium in the above formula. That is, where the  $[2.5 \times T]$  limit applies, then:

Premium discount scheme

Schedule 10

$$Y = PDS level \times ((2.5 \times T) + Q - A)$$

(e) if the employer is a small employer, in accordance with the following formula:

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

- (f) the maximum value of Y (maximum premium discount amount) is:
  - (i) \$75,000 with respect to the employer's first year of participation, and
  - (ii) \$50,000 with respect to the employer's second year of participation, and
  - (iii) \$25,000 with respect to the employer's third year of participation,

where:

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

**PDS level** is the PDS level specified for a year of participation of the employer under Division 4 of Part 21 of the Workers Compensation Regulation 2003.

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

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

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

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

A is the apprentice incentive amount, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 12.

#### 2 Entitlement to a premium discount

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

#### 3 Premium discount scheme for members of groups

Despite clause 1, if the employer is a member of a group:

- (a) clause 1 (b)–(e) do not apply, and
- (b) where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G-A_G]$  for all the members of that group:

Schedule 10 Premium discount scheme

(i) is less than \$50,000 (or, if the period of insurance is to be less than 12 months, where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G - A_G]$  would be less than \$50,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T \times (1-S)) + (E \times S)]$  exceeds one and a half times the value of the basic tariff premium for the employer's policy [T], the value of  $[1.5 \times T]$  replaces the experience premium in the formula in clause 1 (a). That is, where the  $[1.5 \times T]$  limit applies, then:

$$Y = PDS level \times ((1.5 \times T) + Q - A)$$

(ii) is or exceeds \$50,000 but is less than \$150,000 (or, if the period of insurance is to be less than 12 months, where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G-A_G]$  would be or would exceed \$50,000 but would be less than \$150,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T\times(1-S))+(E\times S)]$  exceeds twice the value of the basic tariff premium for the employer's policy [T], the value of  $[2\times T]$  replaces the experience premium in the formula in clause 1 (a). That is, where the  $[2\times T]$  limit applies, then:

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

(iii) is or exceeds \$150,000 but is less than \$300,000 (or, if the period of insurance is to be less than 12 months, where the sum of the basic tariff premiums less the sum of apprentice incentive amounts  $[T_G - A_G]$  would be or would exceed \$150,000 but would be less than \$300,000 were that period of insurance to be 12 months), and if the experience adjusted premium  $[(T \times (1-S)) + (E \times S)]$  exceeds two and a half times the value of the basic tariff premium for the employer's policy [T], the value of  $[2.5 \times T]$  replaces the experience premium in the formula in clause 1 (a). That is, where the  $[2.5 \times T]$  limit applies, then:

$$Y = PDS level \times ((2.5 \times T) + Q - A)$$

#### 4 Definitions

In this Schedule:

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

Mine Safety Fund premium adjustment

Schedule 11

## Schedule 11 Mine Safety Fund premium adjustment

(Clause 3)

#### 1 General

The Mine Safety Fund premium adjustment ("M") is to be calculated in accordance with the following formula:

$$M = (Wa + Wb + ...Wn) \times R_{MSF}$$

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 Division B of Table A (that is, classes 120000 to 152000) applicable to the employer.

 $R_{MSF}$  is 0.828%.

Schedule 12 Apprentice incentive scheme

## Schedule 12 Apprentice incentive scheme

(Clause 3)

#### 1 General

(1) The apprentice incentive amount ("A") for an employer is to be calculated in accordance with the following formula:

$$(Aa \times Ra) + (Ab \times Rb) + ...(An \times Rn)$$

where:

Aa, Ab... An are each a part of the total wages payable to apprentices under apprenticeship contracts 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.
- (3) In this clause, *apprenticeship contract* has the same meaning as in the *Apprenticeship and Traineeship Act 2001*.

#### 2 Exceptions

- (1) 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.
- (2) If the employer has not supplied a notice with respect to wages (as required by clause 130 of the *Workers Compensation Regulation 2003*) in respect of any relevant period of insurance, the apprentice incentive amount ("A") is taken to be zero for the purposes of the calculation of the employer's premium. The apprentice incentive amount ("A") for an employer's premium may be recalculated when the required notice as to wages has been supplied.

Table A Schedule 13

#### Schedule 13 Table A

(Clause 8)

## **NSW WorkCover Industry Classification System**

#### **Notes**

- 1 The following activities should *not* be considered as separate and distinct businesses (as referred to in clause 8 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 8 of Schedule 1) then workers engaged in the activities listed in clause 1 (a)–(f) are to each be allocated to one of those two or more separate and distinct businesses. Any such allocation will be on the following basis:
  - (a) if such a worker is occupied wholly or predominantly in just one of the employer's separate and distinct businesses then the entire wages of the worker will attract the percentage rate of the class appropriate to that business,
  - (b) if such a worker is occupied substantially in more than one of the employer's separate and distinct businesses then the entire wages of the worker will attract the lowest percentage rate of the classes appropriate to the various business activities in which the worker is occupied. (In the event that those two or more separate and distinct businesses each have the same percentage rate then the worker's entire wages will attract the class with the lowest number).
- 3 (1) If an employer:
  - (a) is related to another corporation (as referred to in clause 1 (3) of Schedule 1), and
  - (b) predominantly provides clerical, administrative or managerial services to any related corporation,

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

- (2) However, in the case where the employer provides such services to more than one related corporation, the premium payable by the employer is to be calculated:
  - by reference to the highest percentage rate of the classes applicable to the respective related corporations, or
  - if the employer is able to demonstrate that such services are predominantly provided to a particular related corporation—by reference

Schedule 13 Table A

- to the percentage rate of the class applicable to that related corporation,
- if the employer is able to demonstrate that such services are (c) predominantly provided to related interstate or overseas entities-by reference to the percentage rate of the class applicable to those
- If an employer has a business that is covered by Table A's classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931920, 931930, 931940 or 970000 (being classes that refer to a per capita rate), the employer's basic tariff premium is to be calculated, to the extent that the business relates to those classes, on the basis of the per capita rates concerned rather than on the basis of wages.
- 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.
- 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
- 7 In Table A "Mfg" means "Manufacturing".
- Manufacturing in Table A includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.
- 9 In Table A "nec" means "Not Elsewhere Classified".
- 10 The WorkCover Authority may, from time to time, issue guidelines for the application of the NSWWIC System.

#### Agriculture, Forestry and Fishing Division A

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

#### Subdivision 01 Agriculture

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
011		Horticulture and Fruit Growing	
	011100	Plant Nurseries	4.898%
		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.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		Plant propagation	
		Plant stock growing nec	
		Seedling growing	
		Turf growing	
		Vine stock nursery operation	
	011200	<b>Cut Flower and Flower Seed Growing</b>	5.231%
		This class includes employers engaged in growing flowers or foliage for cutting for display or growing flowers for seed collection.	
		Exclusions and References:	
		Employers mainly engaged in growing seedlings of ornamental plants (including flowers) for sale are included in Class 011100 Plant Nurseries.	
		Primary Activities	
		Display foliage growing	
		Flower growing	
		Seeds, flower, growing	
	011300	Vegetable Growing	5.272%
		This class includes employers engaged in growing vegetables (except dry field peas or beans or soybeans) for human consumption.	

Schedule 13 Table A

Column 1	Column 2	Colun	nn 3	Column 4
Group	Class	Title a	and Description	Rate
		Exclus	ions and References:	
		Emplo	yers mainly engaged in	
		<i>(a)</i>	growing dry field peas or beans or soybeans are included in Class 012100 Grain Growing; and	
		<i>(b)</i>	growing vegetables for fodder are included in Class 016900 Crop and Plant Growing nec.	
		Prima	ry Activities:	
		Beans soybea	growing (except dry field beans or uns)	
		Garlic	growing	
		Herbs	growing nec	
		Kumar	ra growing	
		Melon	s growing	
		Onions	s growing	
		Potato	growing	
		Seed p	otato growing	
		Sugar	beet growing	
		Sweet	potato (kumara) growing	
		Tomate	o growing	
		Vegeta or soyl	bles growing (except dry field peas or beans beans)	
		Vegeta	ble seed growing	
	011400	Grape	Growing	5.084%
		This cl	lass includes employers engaged in growing	

or sun-drying grapes.

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in  (a) preserving (except sun-drying) grapes are included in Class 213000 Fruit and Vegetable Processing; and	
		(b) manufacturing wine are included in Class 218300 Wine Mfg.	
		Primary Activities:	
		Grapes growing	
		Grapes sun-drying	
		Table grape growing	
		Vineyard operation	
	011500	Apple and Pear Growing	5.312%
		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	5.247%
		This class includes employers engaged in growing stone fruit.	
		Primary Activities:	
		Apricots growing	
		Cherries growing	
		Nectarine growing	
		Peach growing	
		Plum or prune growing	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	011700	Kiwi Fruit Growing	5.272%
		This class includes employers engaged in growing kiwi fruit.	
		Primary Activities:	
		Kiwi fruit growing	
	011900	Fruit Growing nec	5.482%
		This class includes employers engaged in growing bananas, pineapples, citrus fruit, tree nuts and other fruit not elsewhere classified.	
		Primary Activities:	
		Almond growing	
		Avocado growing	
		Banana growing	
		Berry fruit growing	
		Cashew nut growing	
		Chestnut growing	
		Citrus fruit growing	
		Coconut growing	
		Currant, Red or Black, growing	
		Custard apple growing	
		Fig growing	
		Gooseberry growing	
		Loganberry growing	
		Loquat growing	
		Macadamia nut growing	
		Mango growing	
		Mulberry growing	
		Olive growing	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Passionfruit growing	
		Pawpaw growing	
		Pecan nut growing	
		Persimmon growing	
		Pineapple growing	
		Raspberry growing	
		Strawberry growing	
		Walnut growing	
012		<b>Grain, Sheep and Beef Cattle Farming</b>	
	012100	Grain Growing	5.296%
		This class includes employers engaged in growing cereal or coarse grains or other cereal crops. This class also includes employers engaged in growing oilseeds, peanuts, lupins, dry field peas or beans.	
		Exclusions and References:	
		Employers mainly engaged in growing cereal grains combined with farming of sheep or beef cattle are included in Class 012200 Combined Grain Growing and Sheep Farming and Beef Cattle Farming.	
		Primary Activities:	
		Barley growing	
		Cereal grain growing	
		Coarse grain growing	
		Dry field pea or field bean growing	
		Grain seed growing	
		Lupin growing	
		Maize growing	
		Millet growing (except broom millet)	
		Oat growing	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Oilseed growing nec	
		Peanut growing	
		Rice growing	
		Safflower growing	
		Sorghum growing (except forage sorghum)	
		Soybean growing	
		Sunflower growing	
		Wheat growing	
	012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming	7.334%
		This class includes employers engaged in growing cereal grains mixed with sheep farming or cereal grains mixed with beef cattle farming. This class applies where the wages paid in either one of these activities do not exceed 80% of the total wages paid by the employer.	
		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	<b>Sheep-Beef Cattle Farming</b>	7.457%
		This class includes employers engaged in farming both sheep and beef cattle. This class applies where the wages paid in either one of these activities do not exceed 80% of the total wages paid by the employer.	

Table A Schedule 13

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers 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;	
		<i>(b)</i>	farming sheep are included in Class 012400 Sheep Farming;	
		(c)	farming beef cattle are included in Class 012510 Beef Cattle Farming; and	
		( <i>d</i> )	operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.	
		Prim	ary Activities:	
		Beef	cattle and sheep farming	
		Sheep	and beef cattle farming	
	012400	Sheep	p Farming	7.666%
		This of sheep milk.	class includes employers engaged in farming a. This class also includes raising sheep for	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	mixed grain-sheep are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming; and	
		<i>(b)</i>	mixed sheep-beef cattle farming are included in Class 012300 Sheep-Beef Cattle Farming.	
		Prim	ary Activities:	
		Prime	e lamb raising	
			sheep milk production	
			o farming	
		Ī		
		***************************************	growing	

Schedule 13 Table A

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	012510	Beef	Cattle Farming	7.352%
			class includes employers engaged in farming tattle on open pasture.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		<i>(a)</i>	mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;	
		<i>(b)</i>	mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and	
		<i>(c)</i>	operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.	
		Prima	ary Activities:	
		Beef o	cattle farming, grazing	
		Buffa	lo, domesticated, grazing	
	012520	Beef (	Cattle Feedlots	7.571%
		beef c	class includes employers engaged in operating that the feedlots where cattle are kept confined and area with watering and feeding facilities.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		<i>(a)</i>	mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;	
		<i>(b)</i>	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.	
		Prima	ary Activities:	

Beef cattle feedlots

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
013		Dairy Cattle Farming	
	013000	Dairy Cattle Farming	6.660%
		This class includes employers engaged in farming dairy cattle.	
		Primary Activities:	
		Dairy cattle farming	
		Dairy operation	
		Raw cattle milk production	
014		<b>Poultry Farming</b>	
	014100	<b>Poultry Farming (Meat)</b>	6.814%
		This class includes employers engaged in raising poultry for production of meat or in hatching meat breed chicks. This class also includes the raising of game birds for meat or in hatching game birds for raising for meat.	
		Primary Activities:	
		Chicken farming (for meat)	
		Duck farming	
		Game bird farming	
		Goose farming	
		Ostrich farming	
		Poultry farming (for meat)	
		Poultry hatchery operation (meat breeds)	
		Turkey farming	
	014200	Poultry Farming (Eggs)	8.131%
		This class includes employers engaged in farming poultry for production of eggs or in hatching egg breed chicks.	
		Primary Activities:	
		Egg farm operation	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Poultry farming (for eggs)	
		Poultry hatchery operation (egg breeds)	
015		Other Livestock Farming	
	015100	Pig Farming	6.141%
		This class includes employers engaged in farming pigs.	
		Primary Activities:	
		Pig farming	
		Pig raising	
	015200	Horse Farming	6.132%
		This class includes employers engaged in horse farming.	
		Primary Activities:	
		Horse breeding	
		Stud farm operation (horses)	
	015300	Deer Farming	6.141%
		This class includes employers engaged in farming deer.	
		Primary Activities:	
		Deer breeding	
		Deer farming for venison	
		Deer velvet production	
	015900	Other Livestock Farming nec	6.141%
		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.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Beekeeping	
		Bird breeding (except poultry or game birds)	
		Cat breeding	
		Crocodile farming	
		Dairy goat farming	
		Dog breeding	
		Fur skin animals farming	
		Goat farming	
		Livestock raising nec	
		Pet breeding	
		Rabbit farming	
		Snake farming	
		Worm farming	
016		Other Crop Growing	
	016100	Sugar Cane Growing	5.913%
		This class includes employers engaged in growing sugar cane.	
		Primary Activities:	
		Sugar cane growing	
	016200	<b>Cotton Growing</b>	4.947%
		This class includes employers engaged in growing cotton.	
		Primary Activities:	
		Cotton growing	
	016900	Other Crop and Plant Growing nec	6.766%
		This class includes employers engaged in crops and growing plants not elsewhere classified.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Arrowroot growing	
		Bamboo growing	
		Broom millet growing	
		Chicory growing	
		Coffee growing	
		Drug plants growing	
		Flax growing	
		Fodder growing	
		Forage sorghum growing	
		Ginger growing	
		Hay growing	
		Hops growing	
		Jute growing	
		Lavender growing	
		Lucerne growing	
		Mushroom growing	
		Mustard growing	
		Pasture seed growing	
		Ramie growing	
		Seed growing nec	
		Silage production	
		Sudan grass growing	
		Tobacco farming	
		Vegetable growing (for fodder)	

Table A Schedule 13

## 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	<b>Cotton Ginning</b>	4.622%
		This class includes employers engaged in ginning cotton.	
		Primary Activities:	
		Cotton ginning	
	021200	<b>Shearing Services</b>	8.740%
		This class includes employers engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.	
		Primary Activities:	
		Goat shearing	
		Sheep shearing	
	021300	Aerial Agricultural Services	3.911%
		This class includes employers engaged in providing aerial seeding, crop or pasture dusting or spraying services or aerial mustering services.	
		Primary Activities:	
		Aerial crop spraying or dusting	
		Aerial fertiliser spreading	
		Aerial mustering	
		Aerial pasture spraying or dusting	
		Aerial pest control or baiting	
		Aerial seeding service	
		Aerial topdressing	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	021910	Services to Livestock Farming nec	7.621%
		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	5.369%
		This class includes employers engaged in providing services to cereal grain farming, cotton growing and other crop, pasture and turf farming.	
		Primary Activities:	
		Crop harvesting	
		Farm irrigation service	
		Fertiliser spreading (except aerial)	
		Hay baling or pressing	
		Lighting for aerial crop spraying	
		Pest and weed control for crop and pasture growing (except aerial)	
		Seed cleaning or grading	
		Services to crop and pasture farming nec	
	021930	Services to Fruit and Vegetable Growing nec	5.255%
		This class includes employers engaged in providing services to fruit, vegetable growing and plant nurseries.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Fruit picking	
		Horticultural services nec	
		Pest and weed control for fruit, vegetable, flower and plant nurseries (non aerial)	
		Services to fruit and vegetable growing nec	
		Vegetable picking	
	021940	Agricultural Land Clearing and Fencing Services	5.073%
		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	1.178%
		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)	
		wood classing (except reclassing of bulk classing)	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	021960	Pet Boarding and Kennels nec	1.064%
		This class includes employers engaged in providing care and boarding services for domestic pets such as cats and dogs.	
		Exclusions and References:	
		Employers mainly engaged in providing agistment or boarding services for horses should be included in Class 021910 Services to Livestock Farming nec.	
		Primary Activities:	
		Domestic pet boarding services	
		Dog kennels	
		Catteries	
022		Hunting and Trapping	
	022000	Hunting and Trapping	5.710%
		This class includes employers engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.	
		Primary Activities:	
		Bird trapping	
		Buffalo hunting	
		Crocodile hunting	
		Culling of wild animals	
		Dingo hunting or trapping	
		Fur skin animal hunting or trapping	
		Kangaroo hunting	
		Mutton bird catching	
		Possum hunting and trapping	

Table A Schedule 13

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

## Subdivision 03 Forestry and Logging

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
030		Forestry and Logging	
	030100	Forestry	7.093%
		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	6.701%
		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	10.876%
		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.	

Schedule 13 Table A

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	6.709%
		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.	
		Exclusions and References:	
		Employers mainly engaged in tree lopping or tree surgery are included in Class 952520 Amenity Tree Services.	
		Primary Activities:	
		Bush regeneration service	
		Eucalyptus oil distilling (forest)	
		Forest conservation service	
		Forest nursery operation or service	
		Forest planting	
		Forest products gathering	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Pine cone collecting	
		Pest control service (forestry; except aerial or wild animal control)	
		Reafforestation service	
		Resin gathering	
		Revegetation service	
		Sphagnum moss gathering	
		Timber plantation maintenance	
		Timber tract maintenance	
		Tree pruning (forest)	
		Tree thinning (forest)	

## **Subdivision 04 Commercial Fishing**

Column 1	Column 2	Colu	Column 3		
Group	Class	Title	Title and Description		
041		Mar	ine Fishing		
	041100	Rock	k Lobster Fishing	7.955%	
			class includes employers engaged in catching lobsters from ocean or coastal waters.		
	Exclusions and References:				
		Empl	loyers mainly engaged in		
		(a)	operating vessels used only in processing rock lobsters are included in Class 217300 Seafood Processing; and		
		<i>(b)</i>	wholesaling fresh or frozen rock lobsters are included in Class 471400 Fish Wholesaling.		
		Prim	nary Activities:		
		Cray	fish, saltwater, fishing		
		Rock	a lobster fishing		

Schedule 13 Table A

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Rock at sea	lobster fishing and processing (aboard vessel )	
	041200	Praw	Prawn Fishing	
			This class includes employers engaged in catching prawns from ocean or coastal waters.	
		Exclu	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	operating vessels used only in processing prawns are included in Class 217300 Seafood Processing; and	
		<i>(b)</i>	wholesaling fresh or frozen prawns are included in Class 471400 Fish Wholesaling.	
		Prima	rimary Activities:	
		Prawr	Prawn fishing	
		Prawr	Prawn fishing and processing (aboard vessel at sea)	
	041300	Finfish Trawling		7.930%
		This class includes employers engaged in trawling for finfish in ocean or coastal waters.		
		Exclu	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	operating vessels used only in processing finfish are included in Class 217300 Seafood Processing; and	
		<i>(b)</i>	wholesaling fresh or frozen finfish are included in Class 471400 Fish Wholesaling.	
		Prima	ary Activities:	
		Finfis	Finfish trawling	
	041400	Squid	l Jigging	7.954%
		This class includes employers engaged in catching squid using jigs (multiple spikes spreading radially from a shaft) from ocean or coastal waters.		
		Prima	ary Activities:	
		Squid	jigging	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
-	041500	Line Fishing	7.956%
		This class includes employers engaged in line fishing from ocean or coastal waters.	
		Primary Activities:	
		Line fishing	
	041900	Marine Fishing nec	8.004%
		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	6.921%
		This class includes employers engaged in farming of fish, crustaceans or molluses. This class also includes employers engaged in commercial inland or freshwater fishing.	
		Primary Activities:	
		Crustacean breeding or farming	
		Fish breeding or farming	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Fish hatchery operation	
		Fishing (freshwater)	
		Molluscs breeding or farming	
		Oyster farming	
		Prawn farming	
		Pearl oyster farming	
		Salmon farming	
		Trout farming	
		Yabbie fishing or farming	

### Division B Mining

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

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

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

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

#### Subdivision 12 Oil and Gas Extraction

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
120		Oil and Gas Extraction	
	120000	Oil and Gas Extraction	4.079%

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in producing crude oil, natural gas or condensate, and in treating these products on site to produce liquified or purified forms of oil and gas.	
		Exclusions and References:	
		Employers mainly engaged in the recovery of liquefied hydrocarbons in conjunction with petroleum refining or gas separation not in conjunction with well operation are included in Class 251000 Petroleum Refining.	
		Primary Activities:	
		Gas, natural extraction	
		Liquefied natural gas production at wellhead	
		Liquefied petroleum gas production (not at refineries)	
		Natural gas separation at the wellhead	
		Oil shale mining	

## **Subdivision 13 Metal Ore Mining**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
131		Metal Ore Mining	
	131100	Iron Ore Mining	4.021%
		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	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	131200	Copper Ore Mining—Underground	5.000%
		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	3.355%
		This class includes employers engaged in open-cut 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, surface	
		Electro won copper production	
	131410	Gold Ore Mining—Underground	4.971%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Gold bullion production from underground mines	
		Gold mining from underground mines	
		Gold ores roasting and flotation extraction including metallurgical hydro-extraction from underground mines	
	131420	Gold Ore Mining—Surface	3.070%
		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	5.315%
		This class includes employers engaged in mining mineral sands (except iron sands).	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Ilmenite sand mining	
		Leucoxene sand mining	
		Mineral sands mining	
		Monazite sand mining	
		Rutile sand mining	
		Synthetic rutile production	
		Zircon sand mining	
	131610	Nickel Ore Mining—Underground	5.029%
		This class includes employers engaged in underground mining of nickel ores.	
		Primary Activities:	
		Nickel ore mining, underground	
	131620	Nickel Ore Mining—Surface	3.992%
		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	7.405%
		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:	
		Lead ore mining, underground	
		Silver-lead-zinc ore mining, underground	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Silver ore mining, underground	
		Zinc ore mining, underground	
	131720	Silver-Lead-Zinc Ore Mining—Surface	4.036%
		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	5.095%
		This class includes employers engaged in underground mining of metallic mineral ores not elsewhere classified.	
		Primary Activities:	
		Antimony ore mining, underground	
		Beryllium ore mining, underground	
		Bismuth ore mining, underground	
		Iron pyrite mining, underground	
		Manganese ore mining, underground	
		Metallic ore mining nec, underground	
		Molybdenite mining, underground	
		Platinum group metals mining, underground	
		Tantalite mining, underground	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Tin ore mining, underground	
		Tungsten ore mining, underground	
		Uranium ore mining, underground	
	131920	Other Metal Ore Mining nec—Surface	5.139%
		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	

Table A Schedule 13

## **Subdivision 14 Other Mining**

Column 1	Column 2	Colu	Column 3		
Group	Class	Title	and Description	Rate	
141		Cons	truction Material Mining		
	141100	Grav	el and Sand Quarrying	4.261%	
			class includes employers engaged in ying, washing or screening of sand or natural l.		
		Exclu	sions and References:		
		Empl	oyers 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 Other Mining nec—Surface.		
		Prim	ary Activities:		
		Pebb	es quarrying		
		River	gravel quarrying, washing or screening		
		Rock	s, ornamental, gathering		
		Sand	quarrying, washing or screening		
	141900	Cons	truction Material Mining nec	3.465%	
		quarr stone const This marb	class includes employers engaged in ying, crushing or screening crushed or broken or in quarrying dimension stone or ruction materials not elsewhere classified. class also includes the quarrying of clay, le, granite, limestone, slate or dolomite for use nanufacturing input.		

Column 1	Column 2	Column 3	Column 4			
Group	Class	Title and Description	Rate			
		Exclusions and References:				
		Employers mainly engaged in				
		(a) quarrying river gravel are included in Class 141100 Gravel and Sand Quarrying;				
		(b) manufacturing within the same employer non-metallic mineral products (such as bricks, glass, cement, slate paving, cut and polished ornamental stone) are included in the appropriate classes of Division C Manufacturing; and				
		(c) incidental quarrying of earth, soil or filling carried out by the contractor at construction site is primary to the appropriate class in Division E Construction.				
		Primary Activities:				
		Aggregate quarrying				
		Bentonite quarrying				
		Blue metal stone quarrying				
		Brick shale quarrying				
		Building stone quarrying				
		Cement clay quarrying				
		Chalk quarrying				
		Clay quarrying				
		Construction materials crushing or screening				
		Dimension stone quarrying				
		Earth, soil or filling quarrying				
		Fuller's earth quarrying				
		Granite quarrying				
		Limestone quarrying				
		Marble quarrying				
		Road fill quarrying				

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Sand	stone quarrying	
		Slate	quarrying	
		Stone	e quarrying	
		Tile o	clay quarrying	
142		Othe	r Mining	
	142010	Othe	r Mining nec—Underground	5.022%
			class includes employers engaged in rground mining of minerals not elsewhere ified.	
		Excli	usions and References:	
		Empl	oyers mainly engaged in	
		(a)	refining of salt are included in Class 217900 Food Mfg nec;	
		<i>(b)</i>	manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;	
		<i>(c)</i>	gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and	
		(d)	all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.	
		Prim	ary Activities:	
		Abra	sives mining, underground	
		Alaba	aster mining, underground	
		Alum	n mining, underground	
		Alun	ite mining, underground	
		Barit	e mining, underground	
		Chry	soprase mining, underground	
		Diam	nond mining, underground	
		Diato	omite mining, underground	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4	
Group	Class	Title and Description	Rate	
		Fluorspar mining, underground		
		Gemstone mining, underground		
		Glauconite mining, underground		
		Graphite mining, underground		
		Gypsum mining, underground		
		Jade mining, underground		
		Kyanite mining, underground		
		Lithium minerals mining, underground		
		Magnesite mining, underground		
		Mica mining, underground		
		Mineral pigments mining nec, underground		
		Opal mining, underground		
		Phosphate rock mining, underground		
		Silica mining (for industrial purposes), underground		
	Vermiculite mining, underground			
		Zeolite mining, underground		
	142020	Other Mining nec—Surface	4.424%	
		This class includes employers engaged in open-cut mining or quarrying of minerals not elsewhere classified.		

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			sions and References:	
		Emple	oyers mainly engaged in	
		(a)	refining of salt are included in Class 217900 Food Mfg nec;	
		(b)	manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;	
		(c)	gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and	
		(d)	all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.	
		Prim	ary Activities:	
		Abras	sives mining, surface	
		Alaba	aster mining, surface	
		Alum	mining, surface	
		Aluni	te mining, surface	
		Barite	e mining, surface	
		Chrys	soprase mining, surface	
		Diam	ond mining, surface	
		Diato	mite mining, surface	
		Felsp	ar quarrying, surface	
		Flint	quarrying, surface	
		Fluor	spar mining, surface	
		Gems	tone mining, surface	
		Glauc	conite mining, surface	
		Grapl	nite mining, surface	
		Greer	n sand mining, surface	
		Gyps	um mining, surface	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Jade mining, surface	
		Kyanite mining, surface	
		Lithium minerals mining, surface	
		Magnesite mining, surface	
		Mica mining, surface	
		Mineral pigments mining nec, surface	
		Opal mining, surface	
		Peat, cutting	
		Phosphate rock mining, surface	
		Quartz quarrying nec	
		Salt harvesting	
		Silica mining (for industrial purposes), surface	
		Talc quarrying	
		Vermiculite mining, surface	
		Zeolite mining, surface	

## **Subdivision 15** Services to Mining

Column 1 Column 2		Column 3	Column 4 Rate	
Group Class		Title and Description		
151		Exploration		
	151100	<b>Petroleum Exploration (Own Account)</b>	2.307%	
		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 petroleum or natural gas are included in Class 151200 Petroleum Exploration Services.		

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Own account exploration for petroleum and natural gas	
	151200	<b>Petroleum Exploration Services</b>	2.307%
		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	
	151300	Mineral Exploration (Own Account)	2.299%
		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 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	6.258%
		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	

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Column 1	Column 2	Colu	ımn 3	Column 4	
Group	Class	Title	Title and Description		
152		Othe	r Mining Services nec		
	152000	Othe	r Mining Services	6.353%	
		out or contr	class includes employers engaged in carrying nly part of a mining operation on a fee or act basis and includes the removal of ourden. This class also includes employers ged in providing specialist oilfield services.		
		Exclu	usions and References:		
		Empl	oyers mainly engaged in		
		<i>(a)</i>	carrying out an entire mining operation are classified according to the deposit type;		
		<i>(b)</i>	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.		
		Prim	ary Activities:		
		Conti	ract mining services		
		Drilli quarr	ng and/or blasting services to mines and ies		
		Mine	site preparation		
		Oil a	nd gas field services nec		
		Remo	oval of overburden		

#### Division C Manufacturing

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

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

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

Table A Schedule 13

### **Subdivision 21** Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3	Column 4		
Group	Class	Title and Description	Rate		
211		Meat and Meat Product Manufacturing			
	211110	Abattoirs	7.376%		
		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	7.591%		
		This class includes employers engaged in boning, freezing or packing fresh meat (except poultry), but does not include employers undertaking any slaughtering of animals.			
		Exclusions and References:			
		Employers engaged in			
		(a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;			
		(b) packing or freezing poultry meat are included in Class 211220 Poultry Meat Processing; and			
		(c) retailing fresh meat and butchers' shop operation are included in Class 512100 Fresh Meat, Fish and Poultry Retailing.			
		Primary Activities:			
		Animal meat packing and freezing (except poultry)			
		Beefburgers, frozen, mfg (except precooked)			
		Frozen meat mfg (except poultry)			
		Meat packing, fresh (except poultry)			

Column 1	Column 2	Colun	nn 3	Column 4
Group	Class	Title a	and Description	Rate
	211130	Meat 1	Processing	7.252%
		preserve bacon underta also incompression	lass includes employers engaged in ving, dehydrating and canning meat (except or ham), but does not include employers aking any slaughtering of animals. This class cludes manufacturing meals from abattoir ducts (except from products of poultry tering).	
		Exclus	ions and References:	
		Emplo	yers mainly engaged in	
		(a)	slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;	
			manufacturing or canning bacon or ham are included in Class 211300 Bacon, Ham and Smallgoods Mfg; and	
		<i>(c)</i>	retailing processed meat products are included in the appropriate class in Group 512 Specialised Food Retailing.	
		Prima	ry Activities:	
		Meat,	canned, mfg (except bacon or ham)	
		Meat,	dehydrated, mfg (except poultry)	
		Meat e	extracts or essences mfg	
		Meat n	nfg (except bacon, ham or uncanned poultry)	
		Meat o	or bone meal mfg (except fish, poultry or meal)	
	211140	Anima	al By-product Processing nec	3.769%
		renderi by-pro	lass includes employers engaged in ing lard or tallow and processing animal ducts for use in other manufacturing ses, not elsewhere classified.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References: Employers mainly engaged in manufacturing	
		(a) refined animal oils or fats (except neat's foot oil) are included in Class 214000 Oil and Fat Mfg; and	
		(b) 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	
	211210	Poultry Abattoirs	6.137%
		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 Smallgood Mfg.	
		Primary Activities:	
		Abattoir operation (poultry)	
		Game bird (eg pheasant, quail) slaughtering	

Column 1	Column 2	Column 3		Column 4
Group	Class	Title	and Description	Rate
	211220	Poult	ry Meat Processing	7.483%
		freezi	class includes employers engaged in dressing, ng or packing poultry and game birds where aughtering is undertaken.	
		Exclu	sions and References:	
		Emple	oyers 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.	
		Prima	ary Activities:	
		Croqu	uettes mfg (from poultry meat)	
		Froze	n poultry mfg	
		Meals	s, poultry offal, mfg	
		Poult	ry meat mfg	
		Poult	ry packing	
	211300	Baco	n, Ham and Smallgood Manufacturing	7.085%
		manu bacon	class includes employers engaged in facturing bacon or ham (including canned or ham), smallgoods, or prepared meat (all including beef) products not elsewhere fied.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	rendering lard are included in Class 211140 Animal By-product Processing;	
		<i>(b)</i>	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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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		<b>Dairy Product Manufacturing</b>	
	212100	Milk and Cream Processing	4.427%
		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 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)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Milk receival or distribution depot operation	
		Skim milk, liquid, mfg	
		Sour cream mfg	
		Standardised liquid milk mfg	
		Yoghurt mfg	
	212200	Ice Cream Manufacturing	4.427%
		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.	
		<b>Primary Activities:</b>	
		Confections, frozen, mfg	
		Ice cream mfg	
		Milk ices mfg	
		Water ices or fruit ices, frozen, mfg	
	212900	Dairy Product Manufacturing nec	4.427%
		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.	

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

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
213		Fruit	and Vegetable Processing	
	213000	Fruit	and Vegetable Processing	4.387%
		manu frozei veget veget	class includes employers engaged in facturing canned, bottled, preserved, quick or dried (except sun-dried) fruit and able products. It includes dehydrated able products, soups, sauces, pickles, and I meat and vegetable or cereal products.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	sun-drying fruit are included in the appropriate classes of Group 011 Horticulture and Fruit Growing;	
		<i>(b)</i>	manufacturing Worcestershire sauce or potato crisps or similar snack foods are included in Class 217900 Food Mfg nec;	
		<i>(c)</i>	manufacturing, canning, bottling or cartoning fruit juices or fruit juice drinks of less than single strength are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;	
		( <i>d</i> )	manufacturing wine vinegar are included in Class 218300 Wine Mfg; and	
		(e)	packing fresh fruit are included in Class 471500 Fruit and Vegetable Wholesaling.	
		Prim	ary Activities:	
		Baby based	foods, canned or bottled, mfg (except milk )	
		Baked	d beans mfg	
		Candi	ied or preserved peel mfg	
		Chutr	neys or relishes mfg	
		Coco	nut, desiccated, mfg	
			drated or evaporated fruit mfg (except	
			canning or bottling	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 (including conserves, jellies or fruit spreads)	
		Mixed meat and cereals, mfg	
		Mixed meat and vegetables mfg	
		Preserved fruit mfg (except sun-dried)	
		Rice preparations, canned, mfg	
		Sauces mfg (except Worcestershire sauce)	
		Soup mfg	
		Spaghetti, canned, mfg	
		Vegetable juices or soups mfg	
		Vegetables, preserved, mfg (including canned, dehydrated, dried or quick-frozen)	
		Vegetable salads mfg	
		Vinegar mfg (except wine vinegar)	
214		Oil and Fat Manufacturing	
	214000	Oil and Fat Manufacturing	4.490%
		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.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		<i>(a)</i>	manufacturing unrefined animal oils or fats (except neat's foot oil) or in rendering tallow or lard are included in Class 211140 Animal By-product Processing; and	
		(b)	distilling or refining essential oils are included in Class 254900 Chemical Product Mfg nec.	
		Prima	ary Activities:	
		Anim	al oils, refined, mfg	
		Cotto	n linters mfg	
		Deod	orised vegetable oils mfg	
		Edible	e oils or fats, blended mfg	
		Fish o	or other marine animal oils or meal mfg	
		Lard,	refined, mfg	
		Marga	arine mfg	
		Tallov	w, refined, mfg	
		Veget	able oil, meal or cake mfg	
215		Flour	· Mill and Cereal Food Manufacturing	
	215100	Flour	· Mill Product Manufacturing	3.826%
		flour,	class includes employers engaged in milling (except rice flour) or in manufacturing cereal a, gluten, starch sugars or arrowroot.	

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 food)	
		Sausage binder or similar meal mfg (from wheat)	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Semo	lina mfg	
		Starcl	h mfg	
		Starcl	h sugars mfg	
		Whea	nt germ mfg	
			at meal mfg (for human consumption; except red breakfast food)	
	215200	Cerea	al Food and Baking Mix Manufacturing	3.931%
		manu pasta, or she self-ra	class includes employers engaged in facturing prepared cereal breakfast foods, milled rice, rice flour, meal or offal, hulled elled oats, oatmeal for human consumption, aising flour, prepared baking mixes, jelly als or custard powder.	
		Exclu	sions and References:	
		Emple	oyers 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	
		<i>(b)</i>	repacking cereal food products are included in Class 471900 Grocery Wholesaling nec.	
		Prim	ary Activities:	
		Bakin	ng mixes, prepared, mfg	
		Bakin	ng powder mfg	
		Batte	r mixes mfg	
		Bread	l dough, frozen, mfg	
		Bread	l mixes, dry, mfg	
		Cake	mixes mfg	
		Cerea	al breakfast foods, prepared, mfg	
		Cerea	al foods mfg nec	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Crumbs mfg (made from cereal food; except biscuit or bread-crumbs)	
		Custard powder mfg	
		Desserts, prepared, mfg (in dry form) nec	
		Farina mfg	
		Jelly crystals mfg	
		Milled rice mfg	
		Oatmeal mfg (for human consumption)	
		Oats, hulled or shelled, mfg	
		Oats, kilned or unkilned, mfg	
		Pasta mfg	
		Pastry dough, frozen mfg	
		Pastry mixes mfg	
		Pizza mix mfg	
		Rice flour, meal or offal mfg	
		Rice mfg (except fried)	
		Sago mfg	
		Scone mixes mfg	
		Self-raising flour mfg	
		Tapioca mfg	
216		Bakery Product Manufacturing	
	216100	Bread Manufacturing	3.785%
		This class includes employers engaged in manufacturing bread.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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.	
		<b>Primary Activities:</b>	
		Bread bakery operation	
		Breadcrumbs mfg	
		Bread rolls mfg	
		Fruit loaf mfg	
		Leavened bread mfg	
	216200	Cake and Pastry Manufacturing	5.873%
		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)	

Table A Schedule 13

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Pies n	nfg	
		Plum	pudding mfg	
	216300	Biscu	it Manufacturing	3.769%
			class includes employers engaged in facturing biscuits (including unleavened ).	
		Exclu.	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	manufacturing dog biscuits are included in Class 217400 Prepared Animal and Bird Feed Mfg; and	
		<i>(b)</i>	manufacturing hot bake biscuits or cookies for sale on the same premises to the public are included in Class 512400 Bread and Cake Retailing.	
		Prima	ary Activities:	
		Biscui	it crumbs mfg	
		Biscui	its mfg (except dog biscuits)	
		Ice cre	eam cones or wafers mfg	
		Rusks	mfg	
		Unlea	vened bread mfg	
217		Other	Food Manufacturing	
	217100	Sugar	· Manufacturing	4.622%
			class includes employers engaged in facturing raw or refined sugar, or molasses.	
		Prima	ary Activities:	
		Brown	n sugar mfg	
		Cane	syrup mfg	
		Caster	r sugar mfg	
		Icing	sugar mfg	
		Icing	sugar mixture mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Molasses mfg	
		Sugar mfg	
		Treacle mfg	
	217200	<b>Confectionery Manufacturing</b>	4.622%
		This class includes employers engaged in manufacturing confectionery, chocolate or cocoa products, with or without sugar.	
		Primary Activities:	
		Chewing gum mfg	
		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	4.622%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Group 041 Marine Fishing; and	
		(b) freezing whole fin fish, or shelling or freezing oysters or bottling oysters in brine are included in Class 471400 Fish Wholesaling.	
		Primary Activities:	
		Crustaceans, processed, mfg (including cooked and/or frozen) nec	
		Fish, canned, mfg	
		Fish cleaning or filleting	
		Fish, dried or smoked, mfg	
		Fish fillet mfg	
		Fish loaf or cake mfg	
		Fish paste mfg	
		Fish pate mfg	
		Molluscs, processed, mfg (including shelled; except oysters)	
		Oysters, canned, mfg	
		Scallops, preserved, mfg	
		Seafoods, canned, mfg	
		Seafoods, preserved, mfg	
	217400	Prepared Animal and Bird Feed Manufacturing	4.622%
		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).	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclusions and References:		
		Empl	loyers mainly engaged in	
		(a)	slaughtering animals for pet food are included in Class 211110 Abattoirs or 211210 Poultry Abattoirs;	
		(b)	boning, freezing or packing fresh meat are included in Class 221120 Meat Packing and Freezing;	
		(c)	manufacturing animal feeds prepared from dried skim milk powder are included in Class 212900 Dairy Product Mfg nec;	
		(d)	manufacturing crushed rye, or rye flour, meal or offal for use as fodder are included in Class 215100 Flour Mill Product Mfg; and	
		(e)	manufacturing crushed rice, or rice flour, meal or offal for use as fodder are included in Class 215200 Cereal Food and Baking Mix Mfg.	
		Prim	nary Activities:	
			nal feed, prepared, mfg (except uncanned meat one meal or protein enriched skim milk der)	
		Anin	nal food, canned, mfg	
		Bird	feed mfg	
		Cattl	e lick mfg	
		Ceres	al meal mfg (for fodder; except from rice or	
		Chaf	f mfg	
		Crus	hed grain mfg (including mixed; for fodder)	
		Dehy	drated lucerne mfg	
		Dog	biscuits mfg	
		Fodd	er, prepared, mfg	
		Grain rye)	n offal mfg (for fodder; except from rice or	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Lucer	rne cubes mfg	
		Lucer	rne meal mfg	
		Pet fo	ood, canned, mfg	
		Poult	ry feed, prepared, mfg	
		Salt li	ck, mfg	
		Sheep	o lick mfg	
	217900	Food	Manufacturing nec	4.622%
		manu	class includes employers engaged in facturing food products not elsewhere fied (including snack foods and prepared ).	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		<i>(a)</i>	manufacturing sugar are included in Class 217100 Sugar Mfg;	
		(b)	refining salt for industrial purposes are included in Class 253500 Inorganic Industrial Chemical Mfg nec;	
		<i>(c)</i>	egg pulping or drying are included in Class 471900 Grocery Wholesaling nec; and	
		( <i>d</i> )	blending or packing tea are included in Class 471900 Grocery Wholesaling nec.	
		Prima	ary Activities:	
		Coffe	e mfg	
		Corn	chips mfg	
		Desse	ert mixes, liquid, mfg	
			ured water packs mfg (for freezing into ured ice)	
		Flavo	urings, food, mfg	
		Food	colourings mfg	
		Food	dressings mfg	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	3.314%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	2.941%
		This class includes employers engaged in manufacturing, bottling or canning beer, ale, stout or porter, or manufacturing malt.	
		Exclusions and References:	
		Employers mainly engaged in manufacturing malt extract or malted milk powder are included in Class 212900 Dairy Product Mfg nec.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	3.409%
		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	
		Vinegar, wine, mfg	
		Wine making residue mfg	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Wine mfg	
		Wine based fruit drinks "coolers" mfg	
	218400	Spirit Manufacturing	3.468%
		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		<b>Tobacco Product Manufacturing</b>	
	219000	<b>Tobacco Product Manufacturing</b>	2.023%
		This class includes employers engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.	
		Exclusions and References: Employers mainly engaged in drying (except redrying) tobacco leaf are included in Class 016900 Crop and Plant Growing nec.	
		Primary Activities:	
		Chewing tobacco mfg	
		Cigarettes mfg	
		Cigars mfg	
		Pipe tobacco mfg	
		Snuff mfg	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Tobacco leaf redrying	
		Tobacco mfg	

# Subdivision 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3	Column 4
Group Class Ti		Title and Description	Rate
221		Textile Fibre, Yarn and Woven Fabric Manufacturing	
	221100	Wool Scouring	4.670%
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	221200	Synth	etic Fibre Textile Manufacturing	4.663%
		manut staple fabric predo textile the sa emplo	class includes employers engaged in facturing continuous fibre filament, fibre or yarns, tyre cord yarn or fabric or woven s from those yarns or mixed yarns minantly of manufactured fibres or household e goods from synthetic fibre fabrics woven at me employers. This class also includes byers engaged in manufacturing elastic or meric yarns or threads or fabrics.	
		Exclu	sions and References:	
		Emplo	oyers 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	
		<i>(d)</i>	making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.	
		Prima	ary Activities:	
		Fabric	es, woven, mfg (elastic or elastomeric)	
			es, woven, mfg (wholly or predominantly of etic fibres)	
		Fibreg	glass fabrics mfg	
		Fibre	glass, mats, mfg	
		Fibres	s mfg (except glass fibres)	
			ent, continuous fibres, mfg	
		House	ehold textile goods mfg (of synthetic fibre s woven at the same unit)	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Lacin	g, woven, mfg	
		Tyre	cord yarns or fabrics, synthetic fibre, mfg	
			s, discontinuous, mfg (wholly or ominantly of synthetic fibres)	
		Yarns	s, elastic or elastomeric, mfg	
	221300	Cotto	on Textile Manufacturing	4.828%
		manu predo thread wholl	class includes employers engaged in facturing yarns or woven fabrics, wholly or ominantly of cotton, flax or silk, sewing ds or household textile goods from fabrics by or predominantly of cotton, flax or silk, n at the same employers.	
		Exclu	sions and References:	
		Empl	oyers 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;	
		<i>(b)</i>	manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and	
		<i>(c)</i>	making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.	
		Prim	ary Activities:	
		Cotto	n sewing threads mfg	
			ehold textile goods mfg (of cotton fabrics n at the same unit)	
		Tow 1	mfg (from flax, hemp or jute)	
		Tyre	cord yarns or fabrics, cotton, mfg	
		Wove	en fabrics, cotton, mfg	
		Yarns	s, cotton, flax or silk, mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	221400	Wool Textile Manufacturing	4.800%
		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	<b>Textile Finishing</b>	4.663%
		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.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu.	sions and References:	
		Emplo	oyers engaged in	
		(a)	textile finishing of materials which are produced at the same employers are included, according to type of textiles in Class 221200 Synthetic Fibre Textile Mfg, 221300 Cotton Textile Mfg or 221400 Wool Textile Mfg; and	
		<i>(b)</i>	screen printing are included in Class 241210 Printing.	
		Prima	ary Activities:	
		Label	, printed cloth, mfg	
		Textil	e printing (on commission or fee basis)	
222		Textil	e Product Manufacturing	
	222110	Made	-up Textile Product Manufacturing	4.630%
		manuf fabric curtai	class includes employers engaged in facturing household textile goods from s not woven by the same employers, such as ns, canvas blinds, tents, tarpaulins, other s goods or related materials not elsewhere fied.	
		Exclu.	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	manufacturing textile furniture covers are included in Class 222120 Furniture Upholstery and Covers Manufacturing;	
		(b)	blinds and awnings made from textiles other than canvas are included in Class 222130 Non-canvas Textile Blind and Awning Mfg;	
		(c)	manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;	
		(d)	manufacturing canvas bags for packaging goods are included in Class 222900 Other Textile Product Mfg nec;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(e) manufacturing canvas suitcases, trunks or similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg;	
		(f) manufacturing electric blankets in Class 285100 Household Appliance Mfg; and	
		(g) installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.	
		Primary Activities:	
		Animal rugs mfg	
		Awnings, canvas, mfg	
		Bed linen mfg	
		Blinds, canvas mfg	
		Canvas goods mfg nec	
		Curtains mfg (from fabrics not woven at the same unit)	
		Flags or banners, mfg	
		Hose, canvas, mfg	
		Household textile goods mfg nec	
		Life jackets mfg	
		Motor vehicle covers, textile, mfg	
		Parachutes mfg	
		Sleeping bags mfg	
		Soft furnishings mfg (from fabrics not woven at the same unit)	
		Tents mfg (except oxygen tents or toy tents)	
		Waterbags, textile, mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	222120	Furniture Upholstery and Covers Manufacturing	3.981%
		This class includes employers engaged in upholstering and reupholstering furniture not manufactured by the same employer and employers engaged in manufacturing textile furniture covers. This class also includes sail-making.	
		Exclusions and References:	
		Employers mainly engaged in manufacturing upholstered furniture are included in Class 292100 Wooden Furniture and Upholstered Seat Manufacturing.	
		Primary Activities:	
		Cushion, mfg	
		French polishing (where furniture is manufactured elsewhere)	
		Furniture covers—loose, mfg	
		Furniture staining and/or surface coating (where furniture is manufactured elsewhere)	
		Pillow or cushion, mfg	
		Reupholstering furniture	
		Sails, mfg	
		Seat covers, textile, mfg	
		Upholstering furniture (where furniture is manufactured elsewhere)	
	222130	Non-canvas Textile Blind and Awning Manufacturing	3.639%
		This class includes employers engaged in manufacturing blinds and awnings from textiles other than canvas.	
		Exclusions and References:	
		Employers mainly engaged in manufacturing canvas awnings and blinds are included in Class 222110 Made-up Textile Product Mfg.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Prim	ary Activities:	
		Awni	ngs, textile, mfg, other than canvas	
		Blind	s, textile, mfg (incl plastic coated), other than	
	222200	Texti	le Floor Covering Manufacturing	3.818%
		manu cover engag	class includes employers engaged in facturing carpets, rugs or other textile floor ings. This class also includes employers ged in manufacturing felt or felt products pt clothing), mats or matting of jute or twisted	
		Exclu	Exclusions and References:	
		Empl	oyers mainly engaged in manufacturing	
		(a)	felt headwear are included in Class 224900 Other Clothing Mfg nec;	
		<i>(b)</i>	rubber floor coverings or underlays are included in Class 255900 Other Rubber Product Mfg nec; and	
		(c)	grass, sisal or coir mats or matting are included in Class 294900 Manufacturing nec.	
		Prim	ary Activities:	
		Felt n	nfg	
		Floor	coverings, textile, mfg	
		Floor	rugs, textile, mfg	
		Unde	rfelt mfg	
	222300	Rope	, Cordage and Twine Manufacturing	4.037%
		manu	class includes employers engaged in facturing rope, cordage, twine, net or related cts from natural or synthetic fibres.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Emple	oyers mainly engaged in manufacturing	
		(a)	tyre cord yarns or fabrics of synthetic fibres are included in Class 221200 Synthetic Fibre Textile Mfg;	
		<i>(b)</i>	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.	
		Prima	ary Activities:	
		Cable	mfg (from natural or synthetic fibres)	
		Cord	mfg (except wire rope or tyre cord)	
		Corda	ge mfg	
		Fish r	net mfg	
		Nets 1	mfg nec	
		Nettir	g, textile, mfg	
		Rope	mfg (except wire rope)	
		String	mfg (except paper string)	
	222900	Other	Textile Product Manufacturing nec	3.465%
			class includes employers engaged in facturing textile products not elsewhere fied.	
		Exclu	sions and References:	
		Emplo	oyers mainly engaged in manufacturing	
		(a)	printed textile labels are included in Class 221500 Textile Finishing; and	
		<i>(b)</i>	textile suitcases and similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg.	
		Prima	ary Activities:	
		Bags packa	or sacks, textile or canvas, mfg (for ging)	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Binding, textile, mfg	
		Cleaning cloth mfg (from purchased rags)	
		Embroidered fabrics mfg	
		Fabrics mfg nec	
		Flock mfg	
		Hemp products mfg nec	
		Hessian goods mfg nec	
		Kapok mfg	
		Labels, woven cloth, mfg	
		Shade cloth, mfg	
		Textile products mfg nec	
223		Knitting Mills	
	223100	<b>Hosiery Manufacturing</b>	3.988%
		This class includes employers engaged in manufacturing hosiery.	
		Primary Activities:	
		Pantihose mfg	
		Socks mfg	
		Stockings mfg	
		Tights mfg	
	223200	Cardigan and Pullover Manufacturing	3.604%
		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	

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Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Twin	sets, knitted, mfg	
		Waist	coats, knitted, mfg	
	223900	Knitt	ing Mill Product Manufacturing nec	3.641%
		manut knitte	class includes employers engaged in facturing knitted or crocheted fabrics or d clothing nec from fabrics knitted at the employers.	
		Exclu	sions and References:	
		Emplo	oyers mainly engaged in manufacturing	
		<i>(a)</i>	cardigans and pullovers or custom knitting of cardigans and pullovers are included in Class 223200 Cardigan and Pullover Mfg; and	
		<i>(b)</i>	knitted clothing from fabrics not knitted at the same employer are included in the appropriate classes in Group 224 Clothing Mfg.	
		Prima	ary Activities:	
		Croch	eted fabrics mfg	
		Knitte	ed fabrics mfg	
			wear, knitted, mfg (from fabrics knitted at the unit except hosiery, cardigans or pullovers)	
		Sleep	wear, knitted, mfg (from fabrics knitted at the unit)	
		Swim same	wear, knitted, mfg (from fabrics knitted at the unit)	
			rwear, knitted, mfg (from fabrics knitted at me unit; except hosiery)	
224		Cloth	ing Manufacturing	
	224100	Men's	s and Women's Clothing Manufacturing	4.110%
		manut outerv mater	class includes employers engaged in facturing men's, boys', women's or girls' wear from purchased or transferred in ials, except headwear, footwear or garments from leather or fur.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;	
		(b)	manufacturing clothing from fabrics knitted at the same employer are included in Class 223900 Knitting Mill Product Mfg nec;	
		(c)	manufacturing leather or fur garments or waterproof headwear are included in Class 224900 Other Clothing Mfg nec; and	
		<i>(d)</i>	manufacturing footwear are included in Class 225000 Footwear Mfg.	
		Prim	ary Activities:	
		Blous	ses mfg (except from fabrics knitted at the unit)	
			ing, plastic or rubber, mfg (except headwear otwear)	
			s or jackets, men's or boys', mfg (except from es knitted at the same unit or from fur or er)	
			or jackets mfg (except from fabrics knitted at ame unit or from fur, leather, plastic or rubber)	
		Dust	coats mfg	
		Jeans	, men's or boys', mfg	
		Jeans	, women's or girls', mfg	
		fabric	rwear, women's or girls', mfg (except from es knitted at the same unit or from fur, leather, c or rubber)	
		Overa	alls, mfg	
		Short	s, men's or boys', mfg	
		Suits,	men's or boys', mfg (except from leather)	
			women's or girls', mfg (except from fabrics at the same unit or from leather or plastic)	
		Trous	sers, men's or boys', mfg	

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	4.110%
		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	3.953%
		This class includes employers engaged in manufacturing foundation garments, underwear, sleepwear or baby clothing from purchased or transferred in materials.	

Column 1	Column 2	Column 3		Column 4	
Group	Class	Title	Title and Description		
		Exclu	sions and References:		
		Empl	oyers mainly engaged in manufacturing		
		(a)	unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making; and		
		<i>(b)</i>	clothing from fabrics knitted at the same employer are included in the appropriate classes in Group 223 Knitting Mills.		
		Prim	ary Activities:		
		Brass	ieres mfg		
		Corse	ets mfg		
		Found	dation garments mfg		
		Girdl	es mfg		
			clothing mfg (except from fabrics knitted at me unit)		
		Sleep same	wear mfg (except from fabrics knitted at the unit)		
		Unde same	rwear mfg (except from fabrics knitted at the unit)		
	224900	Othe	r Clothing Manufacturing nec	3.850%	
		manu clothi classi engag	class includes employers engaged in facturing headwear, fur or leather clothing, ng or clothing accessories not elsewhere fied. This class also includes employers ged in providing clothing trade services such m stitching, basque knitting or buttonholing.		

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Excli	usions and References:	
		Empl	oyers mainly engaged in manufacturing	
		(a)	unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;	
		<i>(b)</i>	rubber gloves or bathing caps are included in Class 255900 Other Rubber Product Mfg nec;	
		<i>(c)</i>	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.	
		Prim	ary Activities:	
		Belts	mfg (for clothing)	
		Cloth	ing accessories mfg nec	
		Cloth	ning mfg nec	
		Cloth	ning, leather, mfg	
		Cloth	uing, fur, mfg	
		Glove	es mfg (except sports or rubber)	
		Hand	kerchiefs mfg	
		Hats	mfg	
		Head	wear mfg (except bathing caps)	
		Helm	nets mfg	
		Laces	s mfg (for footwear)	
		Leath	ner suits, coats or uniforms mfg	
		Swin same	nwear mfg (except from fabrics knitted at the unit)	
		Ties 1	mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
225		Footwear Manufacturing	
	225000	Footwear Manufacturing	4.265%
		This class includes employers engaged in manufacturing footwear or footwear components.	
		Primary Activities:	
		Boots mfg	
		Footwear components mfg	
		Footwear mfg (incl Safety or protective footwear)	
		Sandals mfg	
		Shoes mfg	
		Slippers mfg	
		Thongs, rubber, mfg	
226		Leather and Leather Product Manufacturing	
	226100	<b>Leather Tanning and Fur Dressing</b>	4.727%
		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 Other 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	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Leath	ner mfg	
		Leath	ner tanning	
			pickling, tanning, currying, dressing, ning or dyeing	
		Slipe	or skin wool mfg	
	226200		her and Leather Substitute Product ufacturing	4.427%
		manu subst such suitca	class includes employers engaged in ifacturing products of leather or leather itutes (except footwear or leather clothing) as machine belting, industrial packing, ases, handbags, wallets or similar products, ery or harnesses.	
		Excli	usions and References:	
		Empl	oyers mainly engaged in manufacturing	
		(a)	textile or canvas bags for packaging are included in Class 222900 Other Textile Product Mfg nec;	
		<i>(b)</i>	fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and	
		<i>(c)</i>	footwear are included in Class 225000 Footwear Mfg.	
		Prim	ary Activities:	
		Bags	, leather or leather substitute, mfg	
		Hand	lbags, ladies', mfg (incl metal mesh handbags)	
		Harn	ess mfg	
		Leath	ner or leather substitute goods mfg nec	
		Leath	ner packing, industrial, mfg	
		Mach	nine belting, leather or leather substitute, mfg	
			les mfg	
			ases mfg	
		Sant		

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Toys, leather or fur, mfg	
		Wallets mfg (incl metal mesh wallets)	

## **Subdivision 23 Wood and Paper Product Manufacturing**

Column 1	Column 2	Colu	ımn 3	Column 4	
Group	Class	Title	Title and Description		
231		Log	Sawmilling and Timber Dressing		
	231100	Log	Sawmilling	10.827%	
		scant the sa chem	class includes employers engaged in ucing rough sawn timber, sleepers, palings, clings, etc, resawn timber from logs sawn at ame employers. This class also includes nical preservation of rough timber or logs uced in the same employer.		
		Excli	usions and References:		
		Empl	loyers mainly engaged in		
		(a)	hewing or rough shaping mine timbers, posts, railway sleepers, etc, or cutting firewood in forests are included in Class 030220 Hardwood and Other Timber Logging;		
		<i>(b)</i>	manufacturing softwood or hardwood woodchips are included in Class 231200 Wood Chipping;		
		(c)	kiln drying or seasoning timber are included in Class 231300 Timber Resawing and Dressing;		
		(d)	chemically preserving timber from purchased or transferred in as logs or sawn timber or in producing timber shingles are included in Class 232902 Other Wood Product Mfg nec; and		
		(e)	both cutting and retailing firewood are included in Class 525900 Retailing nec.		

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	7.778%
		This class includes employers engaged in manufacturing softwood and hardwood woodchips.	
		Primary Activities:	
		Hardwood woodchip mfg	
		Softwood woodchip mfg	
	231300	Timber Resawing and Dressing	7.625%
		This class includes employers engaged in producing dressed timber such as floorboards, weatherboards or mouldings, resawn timber from timber already sawn at other employers, or in kiln drying or seasoning timber.	
		Exclusions and References:	
		Employers mainly engaged in chemically preserving timber from purchased or transferred in logs or sawn timber are included in Class 232920 Other Wood Product Mfg nec.	
		Primary Activities:	
		Building timber, dressed, mfg	
		Dressed timber or mouldings mfg	
		Dressed timber, kiln dried or seasoned, mfg	
232		Other Wood Product Manufacturing	
	232100	Plywood and Veneer Manufacturing	4.646%
		This class includes employers engaged in manufacturing plywood and veneers.	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Cores, plywood or veneer mill, mfg	
		Plywood mfg	
		Veneer or veneer sheets, wooden, mfg	
	232200	Fabricated Wood Manufacturing	4.119%
		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	4.254%
		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).	

Column 1	Column 2	Column 3		Column 4
Group	Class	Title and Description		Rate
			and References:	
		Employers n	iainly engaged in	
		trans	facturing corestock (for sale or fer out as such) are included in Class 00 Fabricated Wood Mfg;	
		custo in Cl	facturing wooden furniture (except m made built-in furniture) are included ass 292100 Wooden Furniture and lstered Seat Mfg; and	
		other appro	te fabrication of built-in furniture or joinery are included in the priate classes in Division E truction.	
		Primary Ac	tivities:	
		Door-windo	w unit, wooden, mfg	
		Door, woode doors)	en or wooden framed, mfg (except fire	
		Prefabricate installation	d kitchen, wooden, mfg and/or	
		Roof truss, v	vooden, mfg	
		Structural fit	ting, wooden, mfg	
		Wall frame,	wooden, mfg	
		Wooden fran	ned window mfg, complete with glass	
	232910	Wooden Bli	nd Manufacturing	4.329%
			cludes employers engaged in ng wooden blinds.	
		Primary Ac	tivities:	
		Blinds, cane	and bamboo, mfg	
		Blinds, woo	den, mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	232920	Other Wood Product Manufacturing nec	4.556%
		This class includes employers engaged in manufacturing wooden containers, pallets or packing cases, or articles of cork, or wood, bamboo or cane products, not elsewhere classified (including turned wood products, ornamental woodwork, wooden picture or mirror frames or parquet strips assembled into panels). This class also includes employers engaged in chemically preserving timber from purchased or transferred in logs or sawn timber.	
		Exclusions and References:	
		Employers mainly engaged in manufacturing	
		(a) shooks for containers are included in Class 231100 Log Sawmilling; and	
		(b) wooden, cane or bamboo blinds are included in Class 232910 Wooden Blinds Mfg.	
		<b>Primary Activities:</b>	
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
233		Pape	r and Paper Product Manufacturing	
	233100	Pulp,	Paper and Paperboard Manufacturing	3.411%
		manu inclu	class includes employers engaged in facturing wood pulp, paper or paperboard. It des the manufacture of bulk paper from any and the production of pulp from recycled :	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;	
		<i>(b)</i>	printing paper stationery on a commission basis are included in Class 241210 Printing;	
		<i>(c)</i>	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	
		<i>(f)</i>	manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	3.239%
		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	4.070%
		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	3.720%
		This class includes employers engaged in manufacturing paper bags (including multiwall bags of paper).	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			sions and References: oyers mainly engaged in manufacturing	
		(a)	bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and	
		<i>(b)</i>	bags or packets of composite material of paper and metal foil are included in Class 264020 Non-Metallic Mineral Product Mfg nec.	
		Prim	ary Activities:	
		Bags,	, paper, mfg	
	233900	Othe	r Paper Product Manufacturing nec	3.721%
		manu paper cellul	class includes employers engaged in facturing paper patterns, drinking straws, novelties, toilet paper, cigarette papers, lose fibre insulation materials or paper acts not elsewhere classified.	
		Exclu	sions and References:	
		Empl	oyers 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;	
		<i>(b)</i>	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;	

Table A Schedule 13

Column 1	Column 2	Column 3		Column 4
Group	Class	Title and Descr	iption	Rate
		paperboar tapes (exce	ring plastic coated paper or d or pressure sensitive adhesive pt surgical tapes) are included in 600 Plastic Bag and Film Mfg;	
		non-plastic paperboan non-bitum paperboan which the ingredient Non-Metal	ring non-bituminous and claminations of paper or d with other materials, inised building paper or d, or abrasive coated papers, in lamination or coating is the main are included in Class 264020 lic Mineral Product ring nec; and	
		photocopy photograp	ring chemically treated ing paper or sensitised hic paper are included in Class otographic and Optical Good	
		Primary Activiti	es:	
		Insulation materia	ıls, cellulose fibre, mfg	
		Paper products m	fg nec	
		Γissue or sanitary	papers mfg	
		Toilet paper rolls	mfg	
		Γrays and cartons	, paper pulp, mfg	
		Wallpapers mfg		

## Subdivision 24 Printing, Publishing and Recorded Media

Column 1	Column 2	Column 3	Column 4	
Group	Class	Title and Description	Rate	
241		Printing and Services to Printing		
	241100	Paper Stationery Manufacturing	2.210%	
manufa		This class includes employers engaged in manufacturing (except commission printing) paper stationery.		

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References: Employers mainly engaged in printing paper stationery on a commission basis are included in Class 241210 Printing.	
		Primary Activities:	
		Albums mfg	
		Calendars mfg (except commission printing)	
		Games, printed paper or paperboard, mfg (except commission printing)	
		Greeting cards mfg (except commission printing)	
		Labels, paper, mfg (except commission printing)	
		Office machine paper rolls mfg	
		Paper stationery mfg (except commission printing)	
		Playing cards mfg (except commission printing)	
		Toys, printed paper or paperboard, mfg (except commission printing)	
	241210	Printing	2.124%
		This class includes employers engaged in commercial or job printing (including commission printing of paper stationery), including printing onto textiles or other surfaces.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing paper stationery are included in Class 241100 Paper Stationery Mfg;	
		(b) printing newspapers are included in Class 241220 Newspaper Printing; and	
		(c) manufacturing and printing of paper and/or cardboard products except paper stationery products are to be included in the appropriate classes of group 233 paper and paper product manufacturing.	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Prim	ary Activities:	
		Com	mercial printing	
		Gene	ral printing	
		Job p	rinting	
			ocopying, copying or similar document duction services	
		Printi	ing	
		Scree	en printing	
		Statio	onery, paper, printing (on commission)	
	241220	News	spaper Printing	1.140%
		their publi	class includes employers engaged in printing own newspapers or printing newspapers for a sher. It includes employers who both rtake publishing and printing activities.	
		Excli	usions and References:	
		Empl	oyers mainly engaged in	
		(a)	printing other than printing newspapers are included in Class 241210 Printing;	
		<i>(b)</i>	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 Publishing; and	
		(e)	selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Newspapers printing	
	241310	Printing Trade Services	2.135%
		This class includes employers engaged in bookbinding and printing trade services not elsewhere classified.	
		<b>Primary Activities:</b>	
		Bookbinding	
		Printing trade services nec	
	241320	Services to Printing and Publishing nec	1.097%
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
242		Publi	shing	
	242100	News	paper Publishing	0.645%
		publis separa main	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.	
		Exclu	sions and References:	
		Empl	oyers 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;	
		<i>(b)</i>	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.	
		Prim	ary Activities:	
		News	papers publishing	
	242200	Othe	r Periodical Publishing	0.622%
		This of public period Emplincon	class includes employers engaged in shing magazines, bound periodicals, or dicals issued less frequently than weekly. oyers are included if their main source of ne is the sale of advertising space in their own cations.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			sions and References: oyers mainly engaged in	
		(a)	printing other than printing newspapers are included in Class 241210 Printing;	
		<i>(b)</i>	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.	
		Prima	ary Activities:	
		Period	dicals publishing	
	242300	Book	and Other Publishing	0.622%
		publis printe main	class includes employers engaged in shing books, sheet music, maps or other d articles. Employers are included if their source of income is the sale of advertising in their own publications.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	printing other than printing newspapers are included in Class 241210 Printing;	
		<i>(b)</i>	printing newspapers are included in Class 241220 Newspaper Printing;	
		(c)	newspaper publishing are included in Class 242100 Newspaper Publishing;	
		(d)	publishing bound magazines, or periodicals are included in Class 242200 Other Periodical Publishing; and	
		(e)	selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Art prints publishing	
		Books publishing	
		Maps publishing	
		Sheet music publishing	
243		Recorded Media Manufacturing and Publishing	
	243000	Recorded Media Manufacturing and Publishing	1.235%
		This class includes employers engaged in manufacturing or publishing pre-recorded audio, video or data media, including phonograph records, cassette tapes, video tapes, compact disks or computer tapes, disks and software.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) providing original or customised computer programs on magnetic or optical media are included in Class 783400 Computer Consultancy Services;	
		(b) producing original motion picture or video films on own account or for businesses are included in Class 911100 Film and Video Production;	
		(c) producing master audio recordings are included in Class 925100 Sound Recording Studios; and	
		(d) producing single video recordings for households are included in Class 952200 Photographic Film Processing.	
		Primary Activities:	
		Audio tapes, pre-recorded, mfg or publishing	
		Compact disks mfg or publishing	
		Computer software, mfg	
		Computer tapes or disks, pre-recorded, mfg or publishing	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Magnetic tapes, pre-recorded, mfg or publishing	_
		Records, phonograph, mfg or publishing	
		Video tapes, pre-recorded, mfg or publishing	

## Subdivision 25 Petroleum, Coal, Chemical and Associated Product Manufacture

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
251		Petro	leum Refining	
	251000	Petro	leum Refining	1.786%
		crude lubric gases	class includes employers engaged in refining oil or condensate to produce petrol, fuel oils, eating oil or grease base stock, petroleum or other products from crude petroleum and ersion of methanol to synthetic petrol.	
		Exclu	sions and References:	
		Empl	oyers 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	
		<i>(c)</i>	manufacturing town gas from petroleum are included in Class 362000 Gas Supply.	
		Prim	ary Activities:	
		Autor	motive petrol mfg	
		Gas o	or fuel oil mfg	
		Gasol	line refining or blending	
		Keros	sene mfg	
			efied petroleum gas mfg (in conjunction with leum refining)	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Mineral turpentine mfg	
		Motor spirit mfg	
		Oil or grease base stock, lubricating, mfg	
		Paraffin wax mfg	
		Petroleum jelly mfg	
		Petroleum solvent mfg	
		Synthetic petrol mfg	
252		Petroleum and Coal Product Manufacturing nec	
	252000	Petroleum and Coal Product Manufacturing nec	2.632%
		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)	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Petroleum oil blending	
		Petroleum product mfg nec	
		Pitch mfg	
		Recovery of lubricating oil or grease from used petroleum waste products	
		Roofing, bitumen or asphalt, mfg	
		Tar, refined, mfg	
253		<b>Basic Chemical Manufacturing</b>	
	253100	Fertiliser Manufacturing	2.518%
		This class includes employers engaged in manufacturing chemical or chemical based fertilisers, mixed fertilisers, organic fertilisers 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	

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Column 1	Column 2	Colu	mn 3	Column 4	
Group	Class	Title	Title and Description		
		Sodiu	Sodium nitrate fertiliser mfg		
		Sulph	uric lime (dry or solution) mfg		
		Super	phosphate mfg		
		Urea,	fertiliser grade, mfg		
	253200	Indus	strial Gas Manufacturing	2.591%	
		manu other	class includes employers engaged in facturing hydrogen, oxygen, acetylene or industrial gases (except gases obtained from eum mining or refining).		
		Exclu	sions and References:		
		Emple	oyers 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;		
		<i>(b)</i>	recovering or manufacturing hydrocarbon gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining; and		
		(c)	manufacturing town gas from coal or petroleum are included in Class 362000 Gas Supply.		
		Prima	ary Activities:		
		Acety	Acetylene gas mfg		
		Carbo	on dioxide gas mfg		
		Carbo	on monoxide mfg		
		Dry io	ce mfg		
		Hydro	ogen mfg		
		Nitro	gen mfg		
		Nitro	us oxide mfg		
		Oxyg	en mfg		

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
	253300	Syntl	hetic Resin Manufacturing	2.661%
		manu inclu	class includes employers engaged in facturing synthetic resins. This class also des employers engaged in manufacturing etic rubber.	
		Excli	usions and References:	
		Empl	oyers mainly engaged in manufacturing	
		(a)	organic industrial chemicals not elsewhere classified are included in Class 253400 Organic Industrial Chemical Mfg nec;	
		<i>(b)</i>	synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec; and	
		(c)	plastic bottles and other plastic products are included in the appropriate class in Group 256 Plastic Product Manufacturing.	
		Prim	ary Activities:	
		Cellu	lose nitrate mfg	
		Cellu	losic resin mfg	
		Gelat	in (including chemically hardened) mfg	
		Gun-	cotton mfg	
		Plasti	ic raw material mfg	
		Plasti	ic recycling, reprocessing	
		Polye	ethylene mfg	
		Polyp	propylene mfg	
		Polys	styrene mfg	
		Polyv	vinyl acetate mfg	
		Polyv	vinyl chloride mfg	
		Rubb	er recycling	
		Synth	netic resin mfg (except adhesives)	
		Synth	netic rubber mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	253400	Organic Industrial Chemical Manufacturing nec	2.687%
		This class includes employers engaged in manufacturing organic industrial chemicals not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing plastics materials, synthetic resins or synthetic rubber are included in Class 253300 Synthetic Resin Mfg; and	
		(b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Other Chemical Product Mfg nec.	
		Primary Activities:	
		Acid, organic, mfg	
		Carbon tetrachloride mfg	
		Chemical colour, organic, mfg (except prepared tinting colour for paints)	
		Chloroform mfg	
		Colour, lake, mfg	
		Dye intermediates mfg	
		Dyeing extract, organic, mfg	
		Ethylene glycol mfg	
		Industrial chemical, organic, mfg nec	
		Industrial fatty acid mfg	
		Lactic acid mfg	
		Phenol mfg	
		Pigment, organic, mfg	
		Plasticisers mfg	
		Styrene mfg	
		Tanning extract mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Toluol mfg	
		Turpentine mfg (except mineral turpentine)	
		Urea mfg (except fertiliser grade)	
		Vinyl chloride mfg	
		Wood tar mfg	
	253500	Inorganic Industrial Chemical Manufacturing nec	2.501%
		This class includes employers engaged in manufacturing inorganic industrial chemicals not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing cooking or table salt are included in Class 217900 Food Manufacturing nec; and	
		(b) manufacturing silicon carbide or other synthetic abrasives are included in Class 264020 Non-Metallic Mineral Product Mfg nec.	
		Primary Activities:	
		Acid, inorganic, mfg	
		Aluminium hydroxide mfg	
		Ammonia mfg (except fertiliser grade)	
		Calcium chloride mfg	
		Chemical colour, inorganic, mfg (except prepared tinting colours for paints)	
		Chloride of lime mfg	
		Chlorine mfg	
		Dyeing extract, inorganic, mfg	
		Fluoride mfg	
		Fluorine salt, complex, mfg	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Hydrochloric acid mfg	
		Hydrogen peroxide mfg	
		Hypophosphite mfg	
		Industrial chemical, inorganic, mfg nec	
		Nitric acid mfg	
		Nitrite mfg	
		Oleum mfg	
		Phosphoric acid mfg	
		Pigment, inorganic, mfg	
		Polyphosphoric acid mfg	
		Salt refining (except cooking or table salt)	
		Silicate mfg	
		Sodium bicarbonate mfg	
		Sodium carbonate mfg	
	Sodium hydroxide mfg		
		Sodium mfg	
		Sulphide mfg	
		Sulphur compounds mfg	
		Sulphuric acid mfg (other than smelter by-product)	
		Tanning extract inorganic, mfg	
		Zinc oxide mfg	
		Zinc peroxide mfg	
254		Other Chemical Product Manufacturing	
	254100	<b>Explosive Manufacturing</b>	2.721%
		This class includes employers engaged in manufacturing explosives. This class also includes employers engaged in manufacturing fireworks or matches.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References: Employers mainly engaged in manufacturing ammunition are included in Class 276900 Fabricated Metal Product Mfg nec.	
		Primary Activities:	
		Blasting powder mfg	
		Cap, detonating or fuse, mfg	
		Detonator mfg	
		Dynamite mfg	
		Firework mfg	
		Fuse, explosive, mfg	
		Gelignite mfg	
		Match mfg	
		Propellent powder mfg	
		Pyrotechnic good mfg nec	
		Safety fuse mfg	
		Signal flare mfg	
	254200	Paint Manufacturing	2.985%
		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.	

Column 1	Column 2	Colu	Column 3			
Group	Class	Title	and Description	Rate		
		Exclusions and References:				
		Emple	oyers mainly engaged in manufacturing			
		(a)	bituminous paints are included in Class 252000 Petroleum and Coal Product Mfg nec;			
		<i>(b)</i>	organic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253400 Organic Industrial Chemical Mfg nec; and			
		<i>(c)</i>	inorganic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253500 Inorganic Industrial Chemical Mfg nec.			
		Prima	ary Activities:			
		Caulk	ing compound mfg			
		Filler	Filler or putty mfg			
		Lacqu	ner mfg			
		Paint	mfg (except bituminous)			
		Paint	or varnish remover, prepared, mfg			
		Paint	tinting colour, prepared, mfg			
		Prime	er or undercoat, paint, mfg			
		Rubb	ing compound mfg			
		Stain	mfg			
		Water	proofing products mfg			
		Water	shedding preparations mfg			
		Wood	stain mfg (packed for sale)			
	254300		cinal and Pharmaceutical Product nfacturing	1.426%		
		manu chemi huma manu	class includes employers engaged in facturing drugs, medicines, medicinal icals or other pharmaceutical products for n or veterinary use. Employers engaged in facturing herbal medicines are also included a class.			

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References: Employers mainly engaged in manufacturing sheep or cattle dips or blowfly specifics or pesticides are included in Class 254400 Pesticide Mfg.	
		Primary Activities:	
		Anthelmintic mfg	
		Antibacterial mfg	
		Antibiotic mfg	
		Antitoxin mfg	
		Baby napkins, disposable mfg	
		Barrier cream mfg	
		Contraceptive mfg	
		Ether mfg	
		Feed supplement mfg	
		Medical gas mfg nec	
		Medicine mfg	
		Morphine mfg	
		Ointment mfg	
		Pharmaceutical preparation mfg	
		Saccharin mfg	
		Saline powder mfg	
		Sanitary napkins mfg	
		Serum mfg	
		Tampons mfg	
		Toilet lanolin mfg	
		Toxin mfg	
		Vaccine mfg	

Column 1	Column 2	Colur	Column 3		
Group	Class	Title a	and Description	Rate	
		Vitami	in product mfg		
	254400	Pestic	ide Manufacturing	2.654%	
		formul	his class includes employers engaged in the ormulation or preparation of chemicals for ontrolling pest, weeds or fungi.		
		Exclus	sions and References:		
		Emplo	yers mainly engaged in		
		(a)	manufacturing basic organic chemicals used in preparing pesticides are included in Class 253400 Organic Industrial Chemical Mfg nec;		
		<i>(b)</i>	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.		
		Prima	ry Activities:		
		Dip, aı	nimal, mfg		
		Fly spi	ly spray mfg		
		Formu	Formulated pest control product mfg		
		Fungio	cide mfg		
		Insect	repellent mfg		
		Insecti	icide mfg		
		Pestici	ide mfg		
		Plant l	normone mfg		
		Rat po	Rat poison mfg		
		Seed d	lressing mfg		
		Soil fu	ımigant mfg		
		Weedk	xiller mfg		

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	254500	Soap	and Other Detergent Manufacturing	2.777%
		manu tooth	class includes employers engaged in facturing soap products or other detergents, paste, denture cleaners, disinfectants, rine or candles.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	manufacturing shaving soap or cream and hair shampoo are included in Class 254600 Cosmetic and Toiletry Preparation Mfg; and	
		<i>(b)</i>	(b) contract packing of soap or other detergents are included in Class 786700 Contract Packing Services nec.	
		Prim	ary Activities:	
		Cand	le mfg	
		Clean	ser, abrasive, mfg	
		Clean	sing preparation mfg	
		Deter	gent mfg	
			fectant mfg (incl phenyl or antiseptic fectant)	
		Glyce	erine mfg	
		Laund	dry bleach mfg	
		Scour	ring compounds mfg	
		Soap	mfg	
		Tooth	paste mfg	
		Wash	ing powder or liquid, mfg	
	254600		netic and Toiletry Preparation nfacturing	3.062%
		manu cosme	class includes employers engaged in facturing natural or synthetic perfumes, etics, deodorants or other toilet preparations as toilet powders or lotions.	

Column 1 Column 2		Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
			usions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing barrier cream or toilet lanolin are included in Class 254300 Medicinal and Pharmaceutical Product Mfg;	
		<i>(b)</i>	manufacturing soap or toothpaste are included in Class 254500 Soap and Other Detergent Mfg; and	
		(c)	contract packing of cosmetics or toilet preparations are included in Class 786700 Contract Packing Services nec.	
		Prim	ary Activities:	
		After	After-shave lotion mfg	
		Bath	salt mfg	
		Beau	ty cream or lotion mfg	
		Cosn	netic mfg	
		Deod	lorant mfg	
		Depil	latory mfg	
		Eye s	shadow mfg	
		Face	lotion mfg	
		Face	powder mfg	
		Hair	conditioner mfg	
		Hair	shampoo mfg	
		Haird	dressing preparation mfg	
		Hand	cream or lotion mfg (except barrier cream)	
		Lipst	ick mfg	
		Masc	ara mfg	
		Nail	care preparation mfg	
		Nail j	polish mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Perfume mfg	
		Shaving preparation mfg	
		Sunscreen preparation mfg	
		Talcum powder mfg	
		Toilet cream or lotion mfg (except toilet lanolin)	
		Toilet preparation mfg nec	
	254700	Ink Manufacturing	2.708%
		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	2.534%
		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.	

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 Other Electrical Equipment Mfg nec; and	
		(d) contract packing of chemical products not elsewhere classified are included in Class 786700 Contract Packing Services nec.	
		Primary Activities:	
		Adhesive mfg (except bituminous)	
		Antifreeze compound mfg	
		Beeswax mfg	
		Casein glue mfg	
		Concrete additive or masonry surface treatment mfg (except water shedding preparations)	
		Cream polish mfg	
		Dry cleaning compound mfg	
		Embalming compound mfg	
		Essential oil distilling	
		Flux, soldering or welding mfg (liquid)	
		Gelatin mfg (except chemically hardened)	
		Glue mfg	
		Hydraulic brake fluid mfg	
		Incense mfg	

Column 1	Column 2	Colur	mn 3	Column 4
Group	Class	Title a	and Description	Rate
		Liquid	l polish mfg	
		Oven	cleaner mfg	
		Rubbe	er soling dough mfg	
		Rubbe	er solution mfg	
		Rust r	Rust remover mfg	
		Stain 1	remover mfg	
		Stove	cleaner mfg	
		Surfac	e cleaning or degreasing preparation mfg	
		Wax p	olish mfg	
255		Rubb	Rubber Product Manufacturing	
	255100	Rubb	er Tyre Manufacturing	6.163%
		manuf	lass includes employers engaged in acturing inflatable rubber tyres, using natural thetic rubber mixed in any proportions.	
		Exclus	sions and References:	
		Emplo	yers mainly engaged in	
		(a)	manufacturing rubber soling dough are included in Class 254900 Other Chemical Products Mfg nec;	
		<i>(b)</i>	manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 Other Rubber Product Mfg nec; and	
		(c)	repairing tyres, other than retreading, are included in Class 532400 Tyre Retailing.	
		Prima	ry Activities:	
		Motor	vehicle tyres mfg	
		Tread	rubber mfg	
		Tubes		
		Tyre r	etreading or recapping	
		Tyres,	pneumatic, mfg	

Column 1	Column 2	Colu	Column 3	
Group	Class	Title	and Description	Rate
	255900	Othe	r Rubber Product Manufacturing nec	4.197%
		manu water produ	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.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in manufacturing	
		(a)	rubber clothing are included in Class 224900 Other Clothing Mfg nec;	
		<i>(b)</i>	rubber footwear are included in Class 225000 Footwear Mfg;	
		<i>(c)</i>	raw synthetic rubber are included in Class 253300 Synthetic Resin Mfg;	
		(d)	rubber adhesives, glues or soling dough are included in Class 254900 Other Chemical Product Mfg nec; and	
		(e)	rubber toys are included in Class 294200 Toy and Sporting Good Mfg.	
		Prim	ary Activities:	
		Auto	motive rubber hose, mfg	
		Ballo	ons, rubber, mfg	
		Bathi	ng caps, rubber, mfg	
		Beltin	ng, rubber, mfg	
		Boats	s, inflatable, mfg	
		Cush	ions or pillows, rubber, mfg	
		Dingl	nies, inflatable, mfg	
		Erase	rs, rubber, mfg	
		Floor	coverings, rubber, mfg	
		Glove	es, rubber, mfg	
		Grou	nd sheets, rubber, mfg	
		Hand	les, rubber, mfg	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Hose, rubber, mfg	
		Hot water bottles, rubber, mfg	
		Mattresses, rubber, mfg	
		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	4.094%
		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	4.094%
		This class includes employers engaged in manufacturing plastic pipes, shapes and sections by the extrusion method.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Emplo juncti sheets 25660	sions and References:  oyers mainly engaged in moulding plastic  ons for plastic pipes, or in making laminated  s and plastic veneers are included in Class  00 Plastic Injection Moulded Product  facturing.	
		Prima	ary Activities:	
		Polyc	arbonate sheets mfg	
		Pipes,	plastic, mfg—including plastic pipe lining	
		Plasti	c hose mfg (including reinforced)	
		Section	ons, extruded plastic, mfg,	
	256300	Plasti	c Bag and Film Manufacturing	4.094%
		manu	class includes employers engaged in facturing thin plastic film, food wrapping, c bags and garbage bags.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in manufacturing	
		(a)	extruded rigid plastic sheets are included in Class 256200 Plastic Extruded Product Mfg;	
		<i>(b)</i>	abrasive coated paper are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and	
		(c)	plastic coated metal foil are included in Class 273100 Aluminium Rolling, Drawing, Extruding.	
		Prima	ary Activities:	
		Bags,	plastic, mfg	
		•	plastic, mfg	
			wrapping, plastic, mfg	
			age bags, plastic, mfg	
		00		

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	256400		c Product, Rigid Fibre Reinforced, facturing	4.094%
		manuf	lass includes employers engaged in facturing reinforced plastic articles (not being composite flexible film or items covered here).	
		Exclus	sions and References:	
		Emplo	yers mainly engaged in	
		(a)	manufacturing plastic film are included in Class 256300 Plastic Bag and Film Mfg;	
		<i>(b)</i>	making complete boats are in Class 282210 Boatbuilding; and	
		(c)	making complete skateboards, sailboards and surfboards out of fibre reinforced plastic are included in Class 294200 Toy and Sporting Good Mfg.	
		Prima	ary Activities:	
		Auton plastic	notive components mfg nec (fibre reinforced	
		Fibreg	glass products mfg nec	
		Rigid plastic	plastic sheets mfg (fibreglass reinforced	
		Swim: plastic	ming pool shells mfg (fibre reinforced	
		Tanks	mfg (fibre reinforced plastic)	
	256500	Plasti	c Foam Product Manufacturing	4.094%
		manuf also ir	lass includes employers engaged in facturing plastic foam products. This class acludes employers which shape purchased sof foam.	
		Exclus	sions and References:	
		kickbo	oyers mainly engaged in manufacturing pards are included in Class 294200 Toy and ing Good Mfg.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Prima	ary Activities:	
		Fast f	ood containers, styrofoam, mfg	
		Flexil	ple foam padding mfg	
		Foam	insulation or padding mfg	
		Picnio	c hampers, styrofoam, mfg	
		Rigid	plastic foam products mfg nec	
		Shapi	ng of styrofoam blocks	
	256600		ic Injection Moulded Product ofacturing	4.094%
		manu in ma comm	class includes employers engaged in facturing plastic injection moulded products, king injection moulded components on a products to be completed by other oyers or plastic products not elsewhere fied.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	plastic coating of client supplied metal goods are included in Class 276400 Metal Coating and Finishing; and	
		<i>(b)</i>	manufacturing finished automotive parts which are not wholly made of plastic are included in Class 281900 Automotive Component Mfg nec.	
		Prima	ary Activities:	
		Autor	notive components, plastic, mfg	
		Bucke	ets, plastic, mfg	
		Garba	ge bins, plastic, mfg	
		Hard	surface floor coverings mfg	
		Kitch	enware, plastic, mfg nec	
		Moule	ded junctions for plastic pipes mfg	
		Picnio	eware, plastic, mfg	

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

## **Subdivision 26** Non-metallic Mineral Product Manufacturing

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
261		Glas	s and Glass Product Manufacturing	
	261000	Glas	s and Glass Product Manufacturing	4.516%
			class includes employers engaged in afacturing glass or glass products.	
		Excli	isions and References:	
		Empl	loyers mainly engaged in	
		(a)	manufacturing glass wool or glass wool products are included in Class 264020 Non-Metallic Mineral Product Mfg nec;	
		(b)	manufacture of aluminium framed windows and shower screens are included in Class 274200 Architectural Aluminium Product Mfg;	
		<i>(c)</i>	glazing are included in Class 424520 Glazing Services; and	
		(d)	tinting of installed car windows are included in Class 532900 Automotive Repair Services.	
		Prim	ary Activities:	
		Auto	motive glass mfg	
		Bead	s, glass, mfg	
		Bloc	ks, glass, mfg	
		Bottl	es, glass, mfg	
		Cont	ainers, glass, mfg	
		Crys	tal glass mfg	
		Dom	estic glassware mfg	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Drinking glasses mfg	
		Flat glass mfg	
		Glass or glass products mfg (except glass wool or glass wool products)	
		Glass, sheet, mfg	
		Insulators, glass, mfg	
		Jars, glass, mfg	
		Kitchenware, glass, mfg	
		Laboratory glassware mfg	
		Laminated sheet glass mfg	
		Mirrors mfg (including motor vehicle)	
		Optical glass mfg	
		Ornamental glassware mfg	
		Ovenware, glass, mfg	
		Plate glass mfg	
		Safety glass mfg	
		Scientific glassware mfg	
		Stained glass sheet mfg	
		Tubing, glass, mfg	
		Window glass mfg	
		Windscreen glass mfg	
262		Ceramic Product Manufacturing	
	262100	Clay Brick Manufacturing	4.006%
		This class includes employers engaged in manufacturing clay bricks (except refractory bricks).	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Emplo refrac	sions and References: oyers mainly engaged in manufacturing tories, including clay refractory bricks, are led in Class 262200 Ceramic Product Mfg.	
		Prima	ary Activities:	
		Bricks	s, clay, mfg (except refractory bricks)	
		Bricks bricks	s, face or texture, mfg (except refractory)	
	262200	Cerar	nic Product Manufacturing	4.248%
			class includes employers engaged in facturing industrial ceramics or refractory cts.	
		Exclus	sions and References:	
		Emplo	yers mainly engaged in manufacturing	
		(a)	non-refractory type silica lime bricks, blocks, etc, are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and	
		(b)	ceramic-metal composite cutting tools are included in Class 286410 Machine Tool and Part Mfg.	
		Prima	ary Activities:	
		Bricks	s, fire clay, mfg	
		Bricks	s, refractory, mfg	
		Ceme	nts, refractory, mfg	
		Clay,	refractory, mfg	
		Crucil	bles, refractory, mfg	
		Graph	ite crucibles or foundry accessories mfg	
		Indust	rial ceramics mfg nec	
		Refrac	ctory products mfg	
		Silica	bricks, refractory, mfg (except silica lime)	
		Zircor	nia, ceramic, mfg	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	262300	Ceramic Tile and Pipe Manufacturing	4.079%
		This class includes employers engaged in manufacturing ceramic tiles (including vitreous china or porcelain tiles), ceramic pipes or other ceramic construction goods (except of vitreous china or porcelain).	
		Exclusions and References:	
		Employers mainly engaged in manufacturing vitreous china or porcelain pipes, pipe fittings or construction goods are included in Class 262900 Other Ceramic Product Mfg nec.	
		Primary Activities:	
		Agricultural pipes, ceramic, mfg	
		Ceramic construction goods mfg nec	
		Ceramic tiles mfg	
		Clay roof tiles mfg	
		Earthenware construction goods mfg	
		Mosaic tiles, vitreous china or porcelain, mfg	
		Pipes, ceramic, mfg (except vitreous china or porcelain)	
		Ridge caps, terracotta, mfg	
		Roof tiles, terracotta, mfg	
		Stoneware pipes or fittings mfg	
		Terracotta construction goods mfg	
		Tiles, ceramic, mfg	
		Wall or floor tiles, ceramic, mfg	
	262900	Other Ceramic Product Manufacturing nec	3.999%
		This class includes employers engaged in manufacturing ceramic kitchen or tableware, non-refractory type ceramic containers or ceramic goods not elsewhere classified.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Art pottery mfg	
		Bathroom fixtures, vitreous china, mfg	
		China goods mfg (except tiles)	
		Crockery mfg	
		Earthenware, table or kitchen, mfg	
		Flower pots, ceramic, mfg	
		Insulators, porcelain, mfg	
		Kitchen sinks, vitreous china or porcelain, mfg	
		Kitchenware, ceramic, mfg	
		Ornamental china goods mfg (except tiles)	
		Ovenware, ceramic, mfg	
		Pipes or pipe fittings, vitreous china or porcelain, mfg	
		Porcelain goods mfg (except tiles)	
		Pottery goods, ornamental, mfg	
		Sanitary ware, vitreous china or porcelain, mfg	
		Stoneware, table or kitchen, mfg	
		Terracotta ware mfg nec	
		Toilet cisterns, vitreous china or porcelain, mfg	
		Vases, ceramic, mfg	
		Vitreous china goods mfg (except tiles)	
		Wash basins, vitreous china or porcelain, mfg	
263		Cement, Lime, Plaster and Concrete Product Manufacturing	
	263100	Cement and Lime Manufacturing	2.924%
		This class includes employers engaged in manufacturing hydraulic cement or lime.	

Column 1	Column 2	Column 3		Column 4
Group	Class	ass Title and Description		Rate
		Primary Activities:		
		Cement mfg (except a	dhesive or refractory)	
		Hydraulic cement mfg	5	
		Portland cement mfg		
	263210	Fibro-Cement Sheeti	ng Manufacturing	3.925%
		This class includes em manufacturing fibro-coroducts containing as	ement sheeting or similar	
		Primary Activities:		
		Asbestos sheet mfg		
		Fibro-cement sheet m	fg	
	263220	Plaster Product Man	ufacturing	3.758%
		products composed with this class also include manufacturing process	nployers engaged in , plaster board or other holly or chiefly of gypsum. es employers engaged in sed lightweight aggregates or netallic minerals, other than	
		Exclusions and Refere	ences:	
		Employers mainly eng	ŭ.	
			fibro-cement or asbestos cluded in Class 263210 Mfg;	
			dental plaster or cement are ass 283200 Medical and ment Mfg;	
		decorative plas	ing plasterboard or ster are included in Class rboard and Decorative and	
		(d) cement renderi	ng or solid plastering are uss 424110 Cement	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		Tiles, plaster, mfg	
		Vermiculite, expanded, mfg	
		Wall or ceiling boards, plaster, mfg	
	263300	<b>Concrete Slurry Manufacturing</b>	4.021%
		This class includes employers engaged in the manufacturing and delivery of concrete slurry ready for pouring, ready mixed concrete or mortar.	
		Exclusions and References: Employers mainly engaged in manufacturing dry mix concrete or mortar are included in Class 264020 Non-Metallic Mineral Product Mfg nec.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Ready mixed concrete mfg (except dry mix)—including delivery	
		Concrete crushing and recycling	
		Concrete mixing and delivery	
		Concrete slurry mfg	
		Delivery of ready-mixed concrete	
	263400	Concrete Pipe and Box Culvert Manufacturing	4.137%
		This class includes employers engaged in manufacturing concrete pipes, tanks or concrete box culverts.	
		Primary Activities:	
		Box culverts, concrete, mfg	
		Concrete tanks	
		Pipes, concrete, mfg—including concrete pipe linings	
		Pipes, pre-stressed concrete, mfg	
	263510	Terrazzo Manufacturing	4.219%
		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	<b>Concrete Product Manufacturing nec</b>	5.190%
		This class includes employers engaged in manufacturing concrete products (except concrete pipes, tanks or box culverts), including aerated and concrete composite products.	

Column 1	Column 2	Column 2 Column 3	
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in manufacturing	
		(a) concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and	
		(b) concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec.	
		Primary Activities:	
		Autoclaved aerated concrete products mfg	
		Blocks, concrete, mfg	
		Bricks, concrete, mfg	
		Building boards, cement based, mfg	
		Cisterns, concrete, mfg	
		Concrete products mfg nec	
		Concrete/styrofoam composite products mfg	
		Floor or wall tiles, concrete, mfg	
		Flower pots, concrete, mfg	
		Manhole covers, concrete, mfg	
		Meter boxes, concrete, mfg	
		Monuments or grave markers, concrete, mfg	
		Mouldings, concrete, mfg	
		Ornamental concrete products mfg	
		Panels or sections, prefabricated concrete, mfg	
		Posts or poles, concrete, mfg	
		Pre-stressed concrete products mfg (except pipes or box culverts)	
		Railway sleepers, concrete, mfg	
		Roof components, concrete, mfg	

Column 1 Column 2		Column 3	Column 4
Group	Class	Title and Description	Rate
		Roof tiles, concrete, mfg	
		Sinks or tubs, concrete, mfg	
		Tiles, concrete, mfg	
264		Non-Metallic Mineral Product Manufacturing nec	
	264010	Fibreglass Insulation Products Manufacturing	3.620%
		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	8.260%
		This class includes employers engaged in manufacturing agricultural or hydrated lime, abrasives, asbestos products, or non-metallic mineral products not elsewhere classified. This class also includes the manufacture of synthetic abrasives.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 141900 Construction Material Mining nec;	
		(b) manufacturing refractory products of non-metallic minerals are included in Class 262200 Ceramic Product Mfg;	

Group Class	(c) (d)	manufacturing processed lightweight aggregates or other expanded non-metallic minerals are included in Class 263220 Plaster Product Mfg; coating machine tools with boron nitride are included in Class 276400 Metal Coating	Rate
	(d)	aggregates or other expanded non-metallic minerals are included in Class 263220 Plaster Product Mfg; coating machine tools with boron nitride are included in Class 276400 Metal Coating	
	, ,	are included in Class 276400 Metal Coating	
	(e)	and Finishing;	
		manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class 285900 Other Electrical Equipment Mfg nec; and	
		gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.	
	Prima	ry Activities:	
	Abrasi	ves mfg	
		cic tiles, panels or boards, mfg (glass or l wool)	
	Boards	s, asbestos cement, mfg	
	Bricks,	, silica lime, mfg (except refractory)	
	Buildir	ng boards, imitation brick or stone, mfg	
	Carbon bearing	n products mfg (except brushes, electrodes or gs)	
	Chalk 1	products mfg nec	
	Diamo	nd powder mfg	
	Felspar	r, ground, mfg	
	Floorin	ng materials, magnesite, mfg	
	Foundr	ry cores, sand, mfg	
	Fullers	earth, ground, mfg	
	Graphi	te products mfg nec	
	Headst	ones mfg, installation	
	Lime, o	quick, hydrated or agricultural, mfg	
	Mica p	roducts mfg	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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 (including granite, marble and the like bench tops)	
		Stone products mfg	
		Synthetic gemstones mfg	
		Talc, ground, mfg	

## Subdivision 27 Metal Product Manufacturing

Column 1 Column 2		olumn 2 Column 3	
Group Class		Title and Description	Rate
271		Iron and Steel Manufacturing	
	271100	Basic Iron and Steel Manufacturing	4.607%
		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;	

Column 1	Column 2	2 Column 3		Column 4
Group	Class	Title	and Description	Rate
		(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	
		<i>(f)</i>	galvanising client supplied materials are included in Class 276400 Metal Coating and Finishing.	
		Prim	nary Activities:	
		Band	ls, steel, mfg	
		Bars,	iron or steel, mfg	
		Blan	ks, steel, mfg	
		Ferro chron	p-alloys mfg (including, manganese, silicon or me)	
		Flat-	rolled products, iron or steel, mfg	
		High	carbon tool steel mfg	
		High	speed steel mfg	
		Pig in	ron mfg	
		Powe	ders, iron or steel, mfg	
		Rail	fastenings or other rail accessories mfg	
		Rails	s, steel, mfg	
		Roof	decking, steel, mfg	
		Secti	ons, steel, mfg	
		Semi	-finished products, iron or steel, mfg	
		Skelp	o, steel mfg	
		Sprin	ng steel mfg	
		Stain	less steel mfg	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Steel alloys mfg	
		Structural steel shapes mfg (not fabricated)	
		Tinplate sheet or strip mfg	
	271200	Iron and Steel Casting and Forging	4.596%
		This class includes employers engaged in iron or steel casting (including the manufacture of cast iron or steel pipes or tubes, cast iron or steel pipe or tube fittings, or steam, gas or water fittings of cast iron or steel).	
		Exclusions and References:	
		Employers mainly engaged in manufacturing finished or semi-finished products from iron castings by machining or other processing (except pipes, tubes, pipe or tube fittings, or steam, gas or water fittings) are included in the classes covering the manufacture of these articles.	
		Primary Activities:	
		Castings, iron, mfg	
		Castings, steel, mfg	
		Chain, cast steel, mfg	
		Chain, forged steel, mfg	
		Die-castings, steel, mfg	
		Direct castings, iron, mfg	
		Direct castings, steel, mfg	
		Fittings, steam, gas or water, mfg (cast or forged iron or steel)	
		Forgings, iron or steel, mfg	
		Horse shoes, mass production	
		Moulded cast iron pipes or tubes mfg	
		Pipe fittings (cast or forged iron or steel)	
		Tubes, spun-cast iron, mfg	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Valves or valve parts, steam, gas or water, mfg (cast or forged iron or steel)	
	271300	Steel Pipe and Tube Manufacturing	4.597%
		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		<b>Basic Non-Ferrous Metal Manufacturing</b>	
	272100	Alumina Production	4.218%
		This class includes employers engaged in refining bauxite to form alumina.	
		Primary Activities:	
		Alumina mfg	
		Bauxite refining	
		Calcined alumina mfg	
	272200	Aluminium Smelting	3.144%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	4.922%
		This class includes employers engaged in primary smelting or refining of copper, silver, lead or zinc, or in the recovery of these metals from waste or scrap. This class also includes by-production of sulphuric acid in conjunction with the smelting of these metals.	
		Exclusions and References:	
		Employers mainly engaged in mining but not smelting of ores of copper, silver, lead and zinc are included in either Class 131200 Copper Ore Mining—Underground or Class 131300 Copper Ore Mining—Surface or Class 131710 Silver-Lead-Zinc Ore Mining—Underground or Class 131720 Silver-Lead-Zinc Ore Mining—Surface as appropriate.	
		Primary Activities:	
		Blister copper mfg	
		Copper smelting, refining	
		Copper, silver, lead or zinc from scrap or waste materials recovering	
		Electrolytic copper mfg	
		Electrolytic zinc mfg	
		Lead smelting or refining	
		Silver smelting, refining	
		Silver-lead bullion mfg	
		Spelter mfg	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Wire	bars, copper, mfg	
		Zinc	smelting or refining	
	272900	Basic	Non-Ferrous Metal Manufacturing nec	4.817%
		smelti non-fo the re scrap include metal	class includes employers engaged in primary ing, secondary smelting and refining of errous metals not elsewhere classified, or in covery of such metals from drosses, ashes, or other waste materials. This class also les employers engaged in manufacturing powders or flakes, of molybdenum, tantalum gsten (except from scrap).	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	production of unrefined gold bullion as part of an integrated mining employer are included in Class 131410 Gold Ore Mining—Underground or Class 131420 Gold Ore Mining—Surface;	
		<i>(b)</i>	manufacturing of metallic compounds not elsewhere classified not in association with smelting are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and	
		(c)	manufacturing welding and foundry fluxes are in Class 254900 Other Chemical Product Manufacturing nec.	
		Prima	ary Activities:	
		Antin	nony, refined, mfg	
		Bismi	uth smelting or refining	
		Bronz	ze mfg	
		Can d	e-tinning	
		Gold	refining	
		Moly	odenum metal powders or flakes mfg	
		Nicke smelt	l oxide production in association with nickeling	
		Nicke	l smelting or refining	

Column 1	Column 2	Colum	nn 3	Column 4
Group	Class	Title a	nd Description	Rate
		Non-fe	rrous alloys mfg nec	
		Non-fer recover	rrous metals nec from waste materials ing	
		Non-fe	rrous metals nec refining	
		Rare earth metals smelting		
		Silicon smelting		
		Solder	mfg	
		Tantalu	m metal powders mfg	
		Tin sme	elting	
		Titaniu	m smelting	
		Welding rods mfg		
273		Non-Ferrous Basic Metal Product Manufacturing		
	273100	Alumii	nium Rolling, Drawing, Extruding	4.471%
		This class includes employers engaged in rolling, drawing or extruding aluminium into primary shapes, or in manufacturing aluminium powders or flakes.  Exclusions and References:		
		Employ	vers mainly engaged in	
			casting aluminium shapes not elsewhere classified are included in Class 273300 Non-ferrous Metal Casting; and	
			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		
		,	, 2	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Paper backed aluminium foil mfg	
		Pipes, aluminium, mfg	
		Plastic coated aluminium foil mfg	
		Plate, aluminium, mfg	
		Powders or flakes, aluminium, mfg	
		Rods, aluminium, mfg	
		Sections, aluminium, rolling, drawing or extruding	
		Sheet, aluminium, mfg	
		Strip, aluminium, mfg	
		Tubes, aluminium, mfg	
		Wire, aluminium, mfg	
	273200	Non-Ferrous Metal Rolling, Drawing, Extruding nec	4.569%
		This class includes employers engaged in rolling, drawing or extruding non-ferrous metals (except aluminium) into primary shapes, or in manufacturing non-ferrous metal powders or flakes not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 272900 Basic Non-Ferrous Metal Mfg nec;	
		(b) rolling, drawing or extruding aluminium into primary shapes or in manufacturing aluminium powders or flakes are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and	
		(c) manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Bars, non-ferrous metal, mfg (except aluminium)	
		Foil, non-ferrous metal, mfg (except aluminium)	
		Non-ferrous metal rolling, drawing or extruding (except aluminium)	
		Non-ferrous metal rolling, drawing or extruding (except aluminium)	
		Pipes, non-ferrous metal, mfg (except aluminium)—including non-ferrous metal pipe lining	
		Plate, non-ferrous metal, mfg (except aluminium)	
		Powders or flakes, non-ferrous metal, mfg (except aluminium)	
		Rods, non-ferrous metal, mfg (except aluminium)	
		Sections, non-ferrous metal, rolling, drawing or extruding (except aluminium)	
		Sheet, non-ferrous metal, mfg (except aluminium)	
		Strip, non-ferrous metal, mfg (except insulated or from aluminium)	
		Tubes, non-ferrous metal, mfg (except aluminium)	
		Wire, non-ferrous metal, mfg (except stranded, braided or insulated or from aluminium)	
	273300	Non-Ferrous Metal Casting	4.481%
		This class includes employers engaged in casting or forging non-ferrous metals or alloys.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			sions and References: oyers mainly engaged in manufacturing	
		(a)	non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and	
		<i>(b)</i>	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.	
		Prima	ary Activities:	
		Castin	ngs, non-ferrous metal, mfg nec	
		Die ca	astings, non-ferrous metal, mfg nec	
		Forgi	ngs, non-ferrous metal, mfg nec	
274		Struc	tural Metal Product Manufacturing	
	274100	Struc	tural Steel Fabricating	5.564%
		fabric	class includes employers engaged in eating structural steel components for coration in buildings or other structures.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		<i>(a)</i>	manufacture of complete steel framed and clad structures such as prefabricated sheds and garages are included in Class 291100 Prefabricated Metal Building Mfg;	
		(b)	erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(c) construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and	
		(d) erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.	
		Primary Activities:	
		Fabricated structural steel mfg (ready made parts for structures)	
		Girders, prefabricated steel, mfg	
		Joists, prefabricated steel, mfg	
		Prefabricated structural steel parts mfg	
		Rafters, prefabricated steel, mfg	
		Reinforcing mesh, welded steel, mfg	
		Reinforcing steel rods, processed, mfg (from wire bar or merchant bar)	
		Roof trusses, prefabricated steel, mfg	
		Scaffolding, prefabricated steel, mfg	
		Steel plate, perforated, mfg	
		Structural steel fabricating	
	274200	Architectural Aluminium Product Manufacturing	5.249%
		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).	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
			usions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing sheet metal products for building purposes such as down pipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;	
		(b)	manufacturing aluminium blinds or awnings are included in Class 276900 Fabricated Metal Products Mfg nec; and	
		<i>(c)</i>	installing windows or window frames are included in Class 424520 Glazing Services.	
		Prim	ary Activities:	
		Alum	ninium framed doors, glazed, mfg	
		Archi	itectural aluminium products mfg	
		Ceilii	ng sections, fabricated aluminium, mfg	
		Curta	in walls, aluminium, mfg	
		Door	s or door frames, aluminium, mfg	
		Fasci	a, aluminium, mfg	
		Fly so	creen doors, aluminium, mfg	
		Garaş	ge doors, aluminium, mfg	
		Gates	s, aluminium, mfg	
		Orna	mental architectural aluminium work mfg	
		Partit	ions, prefabricated aluminium, mfg	
		Railii	ngs, aluminium, mfg	
		Rolle	r shutters, aluminium, mfg	
		Shop	fronts, aluminium, installation	
		Shop	fronts, aluminium, mfg	
		Show	ver screens, aluminium framed, mfg	
		Shutt	ers, aluminium, mfg	
		Skyli	ghts, aluminium, mfg	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Wind	low frames or sashes, aluminium, mfg	
		Wind	low screens, aluminium, mfg	
		Wind glass	lows, aluminium framed, mfg (complete with	
	274900	Struc	ctural Metal Product Manufacturing nec	5.533%
		manu other wind	class includes employers engaged in facturing architectural steel, wrought iron or metal (except aluminium) products such as ow frames, doors, stairs or staircases, railings, balustrades or ornamental partitions.	
		Excli	usions and References:	
		Empl	oyers mainly engaged in	
		(a)	fabricating structural steel are included in Class 274100 Structural Steel Fabricating;	
		(b)	manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;	
		(c)	manufacturing metal blinds or awnings are included in Class 276900 Fabricated Metal Product Mfg nec; and	
		(d)	installing windows or window frames are included in Class 424520 Glazing Services or Class 424510 Aluminium Door and Window Installation.	
		Prim	ary Activities:	
			itectural metal products mfg (except inium)	
		Balco	onies, metal, mfg (except aluminium)	
		Balus	strades, metal, mfg (except aluminium)	
		Curta	in walls, metal, mfg (except aluminium)	
		Door	s, fire resistant, mfg or installation	
			s or door frames, metal, mfg (except inium)	
		Fasci	a, metal, mfg (except aluminium)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Fire escapes, prefabricated metal, mfg (except aluminium)	
		Fly screen doors, metal, mfg (except aluminium)	
		Garage doors, metal, mfg (except aluminium)	
		Gates, metal, mfg (except aluminium or wire)	
		Ornamental architectural metalwork mfg (except aluminium)	
		Partitions, prefabricated metal, mfg (except aluminium)	
		Railings, metal, mfg (except aluminium)	
		Roller shutters, metal, mfg (except aluminium)	
		Shop fronts, metal, installation (except aluminium)	
		Shop fronts, metal, mfg (except aluminium)	
		Shutters, metal, mfg (except aluminium)	
		Skylights, metal, mfg (except aluminium)	
		Stairs or staircases, prefabricated metal, mfg (except aluminium)	
		Window frames or sashes, metal, mfg (except aluminium)	
		Window screens, metal, mfg (except aluminium)	
275		<b>Sheet Metal Product Manufacturing</b>	
	275100	<b>Metal Container Manufacturing</b>	5.471%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing vats or storage tanks of sheet metal are included in Class 275900 Sheet Metal Product Mfg nec; and	
		(b) manufacturing boilers and plate work are in Class 276900 Fabricated Metal Product Mfg nec.	
		Primary Activities:	
		Aerosol containers mfg	
		Barrels, metal, mfg	
		Box, metal, mfg	
		Canisters, metal, mfg	
		Cans, metal, mfg	
		Casks, metal, mfg	
		Collapsible tubes, metal, mfg	
		Containers, metal, mfg	
		Drum reconditioning	
		Drums, metal, mfg	
		Gas cylinders mfg	
		Kegs, metal, mfg	
		Metal vats mfg nec	
		Packers cans, metal, mfg	
		Trunk, metal, mfg	
	275900	<b>Sheet Metal Product Manufacturing nec</b>	4.849%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) minting and pressing of coins, medals and badges are in Class 294100 Jewellery and Silverware Mfg; and	
		(b) installing air conditioning duct work are included in Class 423300 Air Conditioning and Heating Services.	
		Primary Activities:	
		Bottle closures, metal, mfg	
		Buckets, metal, mfg	
		Chutes, sheet metal, mfg	
		Conduit tubing, sheet metal, mfg	
		Coppersmithing (except boiler making)	
		Cornices, sheet metal, mfg	
		Crown seals, metal, mfg	
		Downpipe, sheet metal, mfg	
		Duct work, air conditioning, mfg	
		Ducts, sheet metal, mfg	
		Eyelets, metal, mfg	
		Funnels, sheet metal, mfg	
		Garbage cans, metal, mfg	
		Guttering, sheet metal, mfg	
		Hollow ware, pressed or spun metal, mfg	
		Hoppers, sheet metal, mfg	
		Machine guards, sheet metal, mfg	
		Metal stampings mfg nec	
		Milk or cream cans, metal, mfg (except packers cans)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Motor vehicle number plates mfg	
		Sanitary ware, iron or steel, mfg	
		Sheet metal products mfg nec	
		Stainless steel pressed hollow ware mfg	
		Stove pipes, sheet metal, mfg	
		Tags, sheet metal, mfg	
		Tanks, sheet metal, mfg	
		Tiles, sheet metal, mfg	
		Tool boxes, sheet metal, mfg	
		Vacuum flask covers, metal, mfg	
		Vats, galvanised sheet metal, mfg	
		Ventilators, sheet metal, mfg	
276		Fabricated Metal Product Manufacturing	
	276100	Hand Tool and General Hardware Manufacturing	4.662%
		This class includes employers engaged in manufacturing cutlery, industrial knives or hand tools (except of wood, pneumatic or power operated) not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing wooden hand tools or tool handles are included in Class 232920 Other Wood Product Mfg nec;	
		(b) manufacturing electrical welding or soldering equipment are included in Class 285900 Other Electrical Equipment Mfg nec;	
		(c) manufacturing lawn mowers are included in Class 286100 Agricultural Machinery Mfg;	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		(d)	manufacturing jack hammers or pneumatic drills (for construction work) are included in Class 286200 Mining and Construction Machinery Mfg;	
		(e)	manufacturing pneumatic or power operated woodworking or metalworking hand tools (including pneumatic or power operated hand tools not elsewhere classified), twist drills, dies and machine tool accessories are included in Class 286410 Machine Tool and Part Mfg; and	
		<i>(f)</i>	manufacturing staplers or other office tools are included in Class 294900 Manufacturing nec.	
		Prima	ary Activities:	
		Bevel	s mfg	
		Blow	torches mfg	
		Bottle	e or can openers mfg (except power operated)	
		Cutle	ry mfg (except of solid silver or gold)	
		Drilli	ng bits mfg (except twist drills)	
		Drills opera	mfg (hand tool; except pneumatic or power ted or twist drills)	
			evers' hand tools mfg (except pneumatic or r operated)	
		Garde	en tools mfg (except power operated)	
		Greas opera	e guns mfg (except pneumatic or power ted)	
		Grind or pov	ing tools, hand held, mfg (except pneumatic wer operated)	
			tools mfg (except of wood, pneumatic or r operated) nec	
			lers' hand tools mfg (except pneumatic or r operated)	
		Knife	blanks mfg	
		Knive	es, hand held, mfg (except power operated)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Machine knives or blades mfg	
		Metalworking hand tools mfg (except pneumatic or power operated)	
		Mincers, household, mfg (except power operated)	
		Razors or razor blades mfg (except power operated)	
		Scissors mfg (except electric)	
		Screwdrivers mfg (incl bits or blades; except pneumatic or power operated)	
		Soldering irons mfg (except power operated)	
		Stonecutters' hand tools mfg (except pneumatic or power operated)	
		Vices, bench, mfg	
		Woodworking hand tools mfg (except of wood, pneumatic or power operated)	
	276200	Spring and Wire Product Manufacturing	4.762%
		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.	

Schedule 13 Table A

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	
		Steel wool mfg	
		Stranded ferrous wire, cable or strip, mfg	
		Welded link chain mfg	
		Wire mesh mfg (except reinforcing mesh)	
		Wire netting mfg	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Wire products mfg nec	
		Woven wire products mfg (except mattress supports)	
	276300	Nut, Bolt, Screw and Rivet Manufacturing	4.512%
		This class includes employers engaged in manufacturing metal nuts, bolts, screws, rivets or similar fasteners or metal washers.	
		Primary Activities:	
		Dowel pins, metal, mfg	
		Expansion bolts, metal, mfg	
		Machine screws, metal, mfg	
		Masonry anchors, metal, mfg	
		Nuts or bolts, metal, mfg	
		Rivets, metal, mfg	
		Screws, metal, mfg	
		Set screws, metal, mfg	
		Turnbuckles, metal, mfg	
		Washers, metal, mfg	
	276400	Metal Coating and Finishing	4.650%
		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.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclus	sions and References:	
		Emplo	yers mainly engaged in	
		(a)	abrasive blasting of buildings are included in 425930 Building Exterior, Cleaning and Maintenance;	
		<i>(b)</i>	abrasive blasting of structural items on building or construction sites are included in Class 424400 Painting and Decorating Services; and	
		(c)	abrasive blasting of ships are included in Class 282100 Shipbuilding.	
		Prima	ary Activities:	
			ive blasting of items prior to coating and/or ng (in a factory or workshop situation)	
		Anodi	sing	
		Boron	nitride coating of machine tool parts	
		Brass	finishing or plating	
		Cadm	ium plating	
		Chron	nium plating	
		Coppe	er plating	
		Ename	elling of metal	
		Galva	nising of client supplied materials	
		Gold 1	plating	
		Heat t	reating metals or metal products	
		Metal	coating of manufactured products nec	
		Metal	polishing or finishing	
		Nicke	l plating	
		Painti	ng of manufactured metal products	
		Plastic	c coating of metal	
		Powde	er coating of metal products	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Silver plating	
		Vitreous enamelling	
	276500	Non-Ferrous Pipe Fitting Manufacturing	4.706%
		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	5.527%
		This class includes employers engaged in manufacturing safes, firearms, gas or water meters, hinges, locks, door handles or other fabricated metal products or hardware not elsewhere classified. This class also includes employers engaged in manufacturing woven wire, link mesh or wire spring mattress supports (except upholstered).	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing propellant and percussion caps for ammunition are in Class 254100 Explosive Mfg; and	
		(b) manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Group 271 Iron and Steel Mfg.	

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

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Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Locks mfg	
		Masts, aluminium, mfg	
		Mattress supports, woven wire, link mesh or wire spring, mfg (except upholstered)	
		Meters, gas or water, mfg	
		Ordnance mfg	
		Pipe coils mfg	
		Platework nec	
		Pressure cookers mfg	
		Safe deposit boxes or chests mfg	
		Safes or vaults mfg or installation	
		Silos, prefabricated metal, mfg	
		Soda syphons, metal, mfg	
		Sprocket chain mfg	
		Steam generating boilers mfg	
		Steam superheaters mfg	
		Stills, copper, mfg	
		Storage tanks, metal plate, mfg	
		Tackle blocks, metal, mfg	
		Television antennae mfg	
		Tubing, flexible metal, mfg	
		Turnstiles, metal, mfg	
		Venetian blinds, metal	
		Welding nec	
		Window or door fittings, metal, mfg	

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Schedule 13 Table A

## **Subdivision 28 Machinery and Equipment Manufacturing**

Column 1	Column 2	Colu	mn 3	Column 4	
Group	Class	Title	and Description	Rate	
281		Moto	Motor Vehicle and Part Manufacturing		
	281100	Moto	r Vehicle Manufacturing	3.184%	
		manu	class includes employers engaged in facturing motor vehicles, motor vehicle es or parts.		
		Exclu	sions and References:		
		Emple	oyers mainly engaged in		
		(a)	conversion of vehicle bodies using an existing engine and chassis are included in Class 281200 Motor Vehicle Body Mfg;		
		<i>(b)</i>	manufacturing motor vehicle parts not in association with the manufacture of complete vehicles or engines are included in Class 281900 Automotive Component Mfg nec;		
		<i>(c)</i>	manufacturing motor cycles, dune buggies or 'unusual terrain vehicles' not elsewhere classified are included in Class 282900 Transport Equipment Mfg nec;		
		(d)	manufacturing off-highway trucks are included in Class 286200 Mining and Construction Machinery Mfg; and		
		(e)	minor assembly of otherwise fully imported vehicles are included in Class 531100 Car Retailing and Class 531200 Motor Cycle Dealing.		
		Prima	ary Activities:		
		Motor	r cars mfg		
		Motor	r vehicle engine mfg		
			r vehicle parts mfg (in association with lete motor vehicles)		

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	281200	<b>Motor Vehicle Body Manufacturing</b>	5.074%
		This class includes employers engaged in manufacturing vehicle bodies, caravans, trailers and vehicle modifications involving permanent changes to bodywork using an existing engine and chassis.	
		Exclusions and References:	
		Employers mainly engaged in panel beating or smash repairing are included in Class 532300 Smash Repairing.	
		Primary Activities:	
		Ambulance conversion	
		Boat trailer mfg	
		Bus body assembly on supplied motor and chassis	
		Caravan mfg	
		Firetruck conversion	
		Horse float mfg	
		Motor vehicle conversion	
		Stock crate mfg	
		Trailer mfg	
		Truck body mfg	
		Truck bodywork involving permanent alterations (excluding smash repairs)	
		Truck tipper tray mfg	
	281300	Automotive Electrical and Instrument Manufacturing	3.314%
		This class includes employers engaged in manufacturing automotive electrical components and automotive air conditioners and instruments.	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing batteries are included in Class 285300 Battery Mfg; and	
		(b) reconditioning of alternators and starter motors other than on a factory exchange basis are primary to Class 532200 Automotive Electrical Services.	
		Primary Activities:	
		Air conditioners, automotive, mfg	
		Alternators mfg	
		Automotive electrical components mfg (except batteries)	
		Automotive electrical components, factory reconditioning	
		Car horns, electric, mfg	
		Heaters and demisters, automotive, mfg	
		Ignition coils mfg	
		Light fittings, automotive, mfg	
		Spark plugs mfg	
		Starter motors mfg	
		Windscreen wipers mfg	
	281900	<b>Automotive Component Manufacturing nec</b>	3.070%
		This class includes employers engaged in manufacturing automotive components not elsewhere classified. This class also includes factory engine reconditioning on a changeover basis.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing complete parts or components for parts completely out of plastic are in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg or Class 256600 Plastic Injection Moulded Product Mfg;	
		(b) manufacturing automotive components in association with the manufacture of complete vehicles or engines are included in Class 281100 Motor Vehicle Mfg;	
		(c) manufacturing seats are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and	
		(d) automotive engine reconditioning on a personal service basis are included in Class 532900 Automotive Repair and Services nec.	
		Primary Activities:	
		Automotive parts mfg nec	
		Car accessories mfg	
		Child car restraints mfg	
		Clutch assembly mfg	
		Factory reconditioning of changeover motors	
		Gearboxes mfg	
		Marine conversion of automotive engines	
		Mufflers mfg	
		Radiators mfg	
		Roof racks mfg	
		Seat-belts mfg	
		Shock absorbers mfg	
		Suspension components mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Transmissions mfg	
		Wheel mfg	
282		Other Transport Equipment Manufacturing	
	282100	Shipbuilding	3.853%
		This class includes employers engaged in manufacturing or repairing vessels of 50 tonnes and over displacement, manufacture of submarines or major components for ships and submarines not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) building or repairing boats of under 50 tonnes displacement are in Class 282210 Boatbuilding; and	
		(b) manufacturing marine inboard diesel engines of less than 37kW brake power are included in Class 286900 Industrial Machinery and Equipment Manufacturing nec.	
		Primary Activities:	
		Abrasive blasting of ships	
		Drydock operation	
		Hull cleaning	
		Marine inboard diesel engines of 37kW brakepower and over mfg	
		Ship building	
		Ship repairing	
		Ship wrecking	
		Submarine components mfg nec	
		Submarine constructing	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	282210	Boatl	building	4.050%
		manu	class includes employers engaged in facturing vessels of under 50 tonnes accement.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	manufacturing inflatable boats are included in Class 255900 Other Rubber Product Mfg nec;	
		<i>(b)</i>	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;	
		( <i>d</i> )	repairing boats are included in Class 282220 Boat Repairing;	
		(e)	repairing boat engines are included in Class 532900 Automotive Repair and Services nec; and	
		<i>(f)</i>	manufacturing aluminium masts are included in Class 276900 Fabricated Metal Product Mfg nec.	
		Prim	ary Activities:	
		Boath	ouilding	
		Dingl	ny mfg	
		Sailbo	oat mfg	
		Yacht	constructing	
	282220	Boat	Repairing	2.585%
		This cand re	class includes employers engaged in refitting epairing boats of under 50 tonnes accement.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) building boats of under 50 tonnes displacement are included in Class 282210 Boatbuilding; and	
		(b) repairing boat engines are included in Class 532900 Automotive Repair and Services nec.	
		Primary Activities:	
		Boat (less than 50 tonnes displacement) body repair and painting	
		Boat refitting	
		Boat maintenance	
		Dinghy repairing	
		Marine upholstery service	
		Sailboat repairing	
		Yacht repairing	
	282300	Railway Equipment Manufacturing	2.257%
		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	1.885%
		This class includes employers engaged in manufacturing or repairing aircraft, aircraft engines and frames.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		<i>(a)</i>	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 are included in Class 284900 Other Electronic Equipment Mfg nec.	
		Prim	ary Activities:	
		Aircr	aft engine building or repairing	
		Airfra	ame building and repair	
		Glide	r mfg or repairing (except hang glider)	
		Guide	ed missile mfg	
		Helic	opter mfg or repairing	
	282900	Tran	sport Equipment Manufacturing nec	2.701%
		manu terrai	class includes employers engaged in facturing bicycles, motor cycles, 'unusual n vehicles' such as dune buggies or transport ment not elsewhere classified.	
		Empl	oyers 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	
		<i>(b)</i>	repair of motor cycles are included in Class 531200 Motor Cycle Dealing.	
		Prim	ary Activities:	
		Baby	carriages mfg	
		Bicyc	eles mfg	
		Golf	buggies mfg	
		Horse	e drawn vehicles mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Hovercraft mfg	
		Motor cycles mfg	
		Trotting gigs mfg	
		Wheelbarrows mfg	
		Wheelchairs mfg	
283		Photographic and Scientific Equipment Manufacturing	
	283100	Photographic and Optical Good Manufacturing	1.909%
		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 Other 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	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Optical lens grinding	
		Photographic chemicals mfg	
		Photographic equipment mfg	
		Photographic film or plates mfg	
		Photographic paper, sensitised, mfg	
		Spectacle frames mfg	
		Spectacle lens grinding	
		Sunglasses mfg	
	283200	Medical and Surgical Equipment Manufacturing	1.886%
		This class includes employers engaged in manufacturing medical, surgical or dental equipment, including dentures.	
		Primary Activities:	
		Artificial eyes mfg	
		Artificial joints mfg	
		Artificial limbs mfg	
		Dental amalgams mfg	
		Dental instruments or equipment mfg	
		Dental prosthetic mfg	
		Dentists' chairs fitted with mechanical device mfg	
		Dentures fabrication	
		Diagnostic apparatus mfg	
		First aid equipment mfg	
		Hypodermic needles or syringes mfg	
		Medical equipment mfg	
		Oxygen tent mfg	
		Respirators mfg	

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Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Surgio	cal equipment mfg	
		Thern	nometers, medical, mfg	
		Veteri	nary instruments mfg	
	283900		ssional and Scientific Equipment Ifacturing nec	1.571%
		manut meteo scient classif	class includes employers engaged in facturing measuring, draughting, prological, surveying or other professional or iffic instruments or equipment not elsewhere fied, or watches, clocks or other timing ments.	
		Exclu.	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	manufacturing optical instruments or equipment are included in Class 283100 Photographic and Optical Good Mfg; and	
		<i>(b)</i>	manufacturing insulated optical fibre cable are included in Class 285200 Electric Cable and Wire Mfg.	
		Prima	ary Activities:	
		Clock	s mfg	
		Contro	ol equipment, electrical, mfg	
		Electr	icity meters mfg	
		Meası	uring instruments mfg	
		Meteo	prological instruments mfg nec	
		Nautio	cal instruments mfg	
		Navig	ational equipment mfg	
			al fibre cable, uninsulated, mfg	
		-	equipment mfg	
			remote control equipment mfg	
			tific instruments or equipment mfg nec	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Surveying instruments mfg	
		Watches mfg	
284		<b>Electronic Equipment Manufacturing</b>	
	284100	Computer and Business Machine Manufacturing	1.860%
		This class includes employers engaged in manufacturing computers or business machines.	
		Exclusions and References:	
		Employers mainly engaged in maintaining or repairing computers are included in Class 783300 Computer Maintenance Services.	
		Primary Activities:	
		Business machines mfg	
		Calculators mfg	
		Cash registers mfg	
		Computers mfg	
		Line printers mfg (computer peripherals)	
		Office machines mfg	
		Photocopying machines mfg	
		Typewriters or typewriter attachments mfg	
		Visual display mfg (computer peripherals)	
		Weighing machines/scales mfg, commercial and/or domestic	
	284200	Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	1.594%
		This class includes employers engaged in manufacturing telecommunications, broadcasting or transceiving equipment.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		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	1.571%
		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;	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		(b)	manufacturing radio transceivers, radio telegraphic or telephonic receivers, radio or television broadcasting equipment (including studio apparatus not elsewhere classified), closed circuit television equipment or parts for radio, television or audio equipment are included in Class 284200 Telecommunication, Broadcasting and Transceiving Equipment Mfg;	
		<i>(c)</i>	repairing record players, tape recorders, or radio or TV receivers are included in Class 526120 Household Equipment Repair Services (Electronic); and	
		(d)	installing or repairing car radios or cassette players are included in Class 462300 Motor Vehicle New Part Dealing.	
		Prim	ary Activities:	
		Alarn	n systems, electric or electronic, mfg	
		Ampl	ifiers, audio-frequency, mfg	
		Avior	nic equipment mfg, and/or repair	
		Comp	outer disk mfg (except pre-recorded)	
		Earph	nones mfg	
		Electi	ronic gaming machines mfg, and/or repair	
		Head	phones mfg	
		Heari	ng aids mfg	
		Integr	rated circuits mfg, and/or repair	
		Interc	om equipment mfg	
		Loud	speakers mfg	
		Magn	etic tapes mfg (except pre-recorded)	
		Micro	ophones mfg	
		Parki	ng meter mfg, and/or repair	
		Poker	machines mfg, and/or repair	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	<b>Household Appliance Manufacturing</b>	3.090%
		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;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(d) undertaking electrical work arising from the installation of hot water systems or appliances are included in Class 423200 Electrical Services;	
		(e) installing household, industrial or commercial heating, refrigeration or air conditioning equipment are included in Class 423300 Air Conditioning and Heating Services; and	
		(f) installing domestic electric appliances not requiring electrical work, or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical).	
		Primary Activities:	
		Blankets, electric, mfg	
		Clothes dryers, household, mfg	
		Coolroom refrigeration plant mfg or installation	
		Dish washing machines, household, mfg	
		Fans, household electric, mfg	
		Freezers mfg	
		Gas heating appliances, household, mfg	
		Gas stoves, household, mfg	
		Heaters, household, mfg	
		Household appliances mfg	
		Kerosene heaters mfg	
		Kettles or jugs, electric, mfg	
		Oil heaters, household, mfg	
		Ovens, household, mfg	
		Refrigeration equipment, commercial or industrial, mfg	
		Refrigerators mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	2.843%
		This class includes employers engaged in manufacturing electric or telephone cable, wire or strip, including stranded, braided or insulated non-ferrous wire, cable or strip.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing uninsulated optical fibre cable are included in Class 283900 Professional and Scientific Equipment Mfg nec;	
		(b) laying or installing subterranean or overhead electric or telephone cable or wire are included in Class 412200 Non-Building Construction nec; and	
		(c) installing telecommunications cabling and wiring in buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Co-axial cable mfg	
		Computer peripheral cable mfg	
		Fuse wire mfg	
		Non-ferrous cable, wire or strip mfg	
		Optical fibre cable, insulated, mfg	
		Telecommunications cable mfg	
		Wire or cable, electric, mfg	
	285300	Battery Manufacturing	3.392%
		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	3.583%
		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	

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Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Neon	signs mfg	
		Signs	, electric, mfg	
		Spotli	ights mfg nec	
	285900	Other	r Electrical Equipment Manufacturing nec	2.413%
		manu electr switch machi elsew emplo	class includes employers engaged in facturing electric motors, generators, icity transmission or distribution equipment, hgear, transformers or other electrical inery, equipment, supplies or components not here classified. This class also includes byers engaged in manufacturing powder, paste estal soldering or welding flux.	
			sions and References:	
		Emple	oyers mainly engaged in	
		(a)	manufacturing liquid soldering or welding flux are included in Class 254900 Other Chemical Product Mfg nec;	
		<i>(b)</i>	manufacturing motor vehicle or tractor electrical parts (except batteries) are included in Class 281300 Automotive and Electrical Instrument Mfg;	
		(c)	manufacturing electric wet or dry cell storage batteries are included in Class 285300 Battery Mfg; and	
		(d)	the installation (on-site assembly) of heavy electrical machinery are included in Class 412200 Non-Building Construction nec.	
		Prima	ary Activities:	
		Brush	nes, carbon, mfg	
		Distri	bution boxes or boards, electricity, mfg	
		Dyna	mos mfg nec	
		Electi	ric motors mfg nec	
		Electr	ric motors rewinding	
		Electi	rical equipment or machinery mfg nec	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Flux, soldering or welding, mfg (powder, paste or crystal)	
		Furnaces, electric, mfg (except space heaters)	
		Fuses or cutouts mfg	
		Generators mfg nec	
		Hair dryers, 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	2.916%
		This class includes employers engaged in manufacturing and/or repairing agricultural machinery or equipment, or tractors for agricultural purposes (except crawler tractors) or lawn mowers.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing agricultural type trailers are included in Class 281200 Motor Vehicle Body Mfg; and	
		(b) manufacturing crawler tractors are included in Class 286200 Mining and Construction Machinery Mfg.	
		Primary Activities:	
		Agricultural implements mfg and/or repair (except garden tools)	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	2.954%
		This class includes employers engaged in manufacturing and/or repairing construction, earthmoving or mining machinery, equipment or attachments, or wheeled tractors for construction or earthmoving purposes, or crawler tractors.	
		Primary Activities:	
		Back hoes mfg and/or repair	
		Concrete mixers mfg and/or repair	
		Crawler tractors mfg and/or repair	
		Crushing machinery mfg and/or repair nec	
		Dozers, angle dozers, bulldozers, etc, mfg and/or repair	
		Drilling machinery mfg and/or repair nec	
		Earthmoving machinery mfg and/or repair	
		Front-end loaders mfg and/or repair	
		Graders, road, mfg and/or repair	
		Jack hammers mfg and/or repair	
		Mining machinery mfg and/or repair	
		Off-highway trucks mfg and/or repair	
		Pneumatic drills mfg and/or repair (for construction work)	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Rollers, road, mfg and/or repair	
		Tractors mfg (for construction or earthmoving purposes) and/or repair	
	286300	Food Processing Machinery Manufacturing	2.936%
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			extractors, fruit or vegetable, mfg and/or (except household)	
		Saws,	, power, mfg and/or repair (food processing)	
		Slicin	g machinery, food, mfg and/or repair	
		Toast	ers, commercial electric, mfg and/or repair	
	286410	Mach	nine Tool and Part Manufacturing	2.917%
		manu metal or por hand	class includes employers engaged in facturing and/or repairing woodworking or working machinery or equipment, pneumatic wer operated woodworking or metalworking tools, or pneumatic or power operated hand not elsewhere classified.	
		Exclu	sions and References:	
		Emple	oyers 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	
		<i>(b)</i>	manufacturing electrical welding equipment are included in Class 285900 Other Electrical Equipment Mfg nec.	
		Prim	ary Activities:	
			ng machinery, woodworking or working, mfg and/or repair	
		Drills	, portable electric, mfg and/or repair	
			osive powered tools mfg and/or repair (except onstruction work)	
		Forgi	ng machinery mfg and/or repair	
		Found furna	dry machinery mfg and/or repair (except ces)	
			tools, pneumatic or power operated, mfg r repair nec	
		Lathe repair	s, woodworking or metalworking, mfg and/or	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Machine tool attachments or parts mfg and/or repair nec	
		Metal moulding machinery mfg and/or repair	
		Metalworking machinery mfg and/or repair nec	
		Milling machines, metalworking, mfg and/or repair	
		Pneumatic tools mfg and/or repair nec	
		Power saws, woodworking or metalworking, mfg and/or repair	
		Presses, woodworking or metalworking, mfg and/or repair	
		Tyre matrixes mfg and/or repair	
		Welding or cutting equipment, gas, mfg and/or repair	
		Woodworking machinery mfg and/or repair nec	
	286420	Metal Dies, Cutting, Sinking, Manufacture and Repair	2.908%
		This class includes employers engaged in manufacturing, cutting and sinking dies and die sets.	
		Primary Activities:	
		Metal die, cutting, sinking mfg and/or repair (hand or machine tool).	
		Press dies mfg	
	286500	Lifting and Material Handling Equipment Manufacturing	2.892%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in the erection or installation (including on-site fabrication) of structural steel components for overhead cranes, conveyor systems or similar structures are included in Class 422400 Structural Steel Erection Services.	
		Primary Activities:	
		Capstans mfg and/or repair (except for lathes)	
		Conveyors or conveying systems mfg and/or repair	
		Cranes mfg and/or repair	
		Derricks mfg and/or repair	
		Elevator installation and/or repair	
		Elevators or elevator parts mfg and/or repair	
		Escalator installation and/or repair	
		Escalators or escalator parts mfg and/or repair	
		Forklift trucks mfg and/or repair	
		Hoists or hoisting equipment mfg and/or repair (except clothes hoists)	
		Jacking equipment mfg and/or repair	
		Pneumatic conveyor systems mfg and/or repair	
		Stacking machinery mfg and/or repair	
		Tractors mfg and/or repair nec	
		Winches mfg and/or repair	
	286600	Pump and Compressor Manufacturing	2.883%
		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).	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			sions and References:	
		Empl	oyers mainly engaged in	
		<i>(a)</i>	manufacturing refrigeration or air conditioning compressors or parts are included in Class 285100 Household Appliance Mfg; and	
		(b)	installing petrol, diesel or automotive LPG bowsers are included in Class 425940 Construction Services nec.	
		Prim	ary Activities:	
		Air co	ompressors mfg and/or repair	
			ompressors mfg and/or repair (except eration or air conditioning compressors or	
		Petro repair	l, diesel, automotive LPG bowsers mfg and/or	
		Pump	s mfg and/or repair	
	286700		mercial Space Heating and Cooling pment Manufacturing	2.943%
		manu heatir room	class includes employers engaged in facturing commercial or industrial space or air conditioning equipment (except or motor vehicle air conditioners) or parts for equipment (except duct work).	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing duct work for air conditioning or space heating equipment are included in Class 275900 Sheet Metal Product Mfg nec;	
		<i>(b)</i>	manufacturing motor vehicle air conditioners are included in Class 281300 Automotive Electrical and Instrument Mfg;	

Column 1	Column 2	Colur	nn 3	Column 4
Group	Class	Title a	and Description	Rate
		(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.	
		Prima	ry Activities:	
			nditioning equipment mfg (except room or vehicle air conditioners)	
		Space mfg	heating systems, commercial or industrial,	
	286900		Industrial Machinery and Equipment Manufacturing nec	
		manuf industr or roll- class a manuf inboar	lass includes employers engaged in facturing, installation and/or repair of rial machinery or equipment (including ball er bearings) not elsewhere classified. This also includes employers engaged in facturing, marine inboard engines (except didiesel engines of 37kW brake power and or in manufacturing marine outboard s.	
		Exclus	sions and References:	
		Emplo	yers mainly engaged in	
		(a)	manufacturing electronic computers or electronic office or business machines are included in Class 284100 Computer and Business Machine Mfg;	
		<i>(b)</i>	manufacturing household appliances are included in Class 285100 Household Appliance Mfg;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(c) installing and repairing household electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and	
		(d) manufacturing marine inboard diesel engines of 37kW brake power and over are included in Class 282100 Shipbuilding.	
		Primary Activities:	
		Amusement machines mfg and/or repair	
		Bearings mfg and/or repair	
		Beer dispensing equipment mfg and/or repair	
		Canning machinery mfg and/or repair nec	
		Carnival or fairground equipment, mechanical, mfg and/or repair	
		Cement making machinery mfg and/or repair	
		Chemical processing machinery mfg and/or repair	
		Diesel engines mfg and/or repair nec	
		Distilling equipment, chemical, mfg and/or repair	
		Dry cleaning machinery mfg and/or repair	
		Engines, internal combustion, mfg and/or repair nec	
		Fans, industrial, mfg and/or repair	
		Filter, internal combustion engine, mfg and/or repair	
		Fire extinguisher servicing and/or filling	
		Food waste disposal units mfg and/or repair	
		Furnaces, industrial, mfg and/or repair (except electric furnaces or space heaters)	
		Gas burners, industrial, mfg and/or repair	
		Gas engines mfg and/or repair (except agricultural or motor vehicle)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Generators, gas, mfg and/or repair	
		Industrial machinery or equipment mfg and/or repair nec	
		Ironing or pressing machinery, laundry, mfg and/or repair (except household)	
		Knitting machines mfg and/or repair	
		Laundry machinery mfg and/or repair (except household)	
		Marine engines mfg and/or repair (except diesel inboard engines of 37kW brake power and over)	
		Marine jet units mfg and/or repair	
		Motors, internal combustion, mfg and/or repair nec	
		Moulding machines mfg and/or repair nec	
		Oil burners, industrial, mfg and/or repair	
		Outboard motors mfg and/or repair	
		Ovens, industrial, mfg and/or repair (except electric)	
		Paper making machinery or equipment mfg and/or repair	
		Presses, mechanical, manual or hydraulic, mfg and/or repair nec	
		Pressure gauges mfg and/or repair	
		Printing machinery or equipment mfg and/or repair	
		Saws, power, mfg and/or repair nec	
		Sewing machines, industrial, mfg and/or repair	
		Sporting machinery mfg and/or repair nec	
		Spraying machinery mfg and/or repair (except agricultural)	
		Taxi meters mfg and/or repair	
		Textile working machinery mfg and/or repair	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Tyre retreading or repairing machinery mfg and/or repair	
		Vacuum cleaners, commercial, mfg and/or repair	
		Vending machines mfg and/or repair (except refrigerated)	
		Water treatment equipment mfg and/or repair (except household)	
		Weighing machinery mfg and/or repair	
		Wire working machinery mfg and/or repair	

# **Subdivision 29 Other Manufacturing**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
291		Prefabricated Building Manufacturing	
	291100	Prefabricated Metal Building Manufacturing	4.459%
		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;	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		(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.	
		Prima	nry Activities:	
		Buildi	ngs, prefabricated metal, mfg	
		Carpo	rts prefabricated metal, mfg	
		Garag	es prefabricated metal, mfg	
		Sheds	, metal, prefabricated, mfg	
	291900	Prefa	bricated Building Manufacturing nec	4.459%
		manuf elsewl erectio	lass includes employers engaged in facturing prefabricated buildings not here classified. This class also includes on for a fee, and hire of prefabricated ngs made by the same employer.	
		Exclus	sions and References:	
		Emple	yyers 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;	
		<i>(b)</i>	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;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(d) erection of client supplied prefabricated buildings are in the appropriate Class of Group 411 Building Construction; and	
		(e) hire of prefabricated buildings other than by the manufacturer for periods of under 12 months are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.	
		Primary Activities:	
		Bus shelters, prefabricated, mfg	
		Concrete buildings, prefabricated, mfg nec	
		Container huts mfg	
		Garages, prefabricated, mfg nec	
		Kit homes mfg	
		Portable toilet buildings mfg	
		Shade houses, prefabricated, mfg	
		Shade shelter, prefabricated, mfg nec	
		Sheds, prefabricated, mfg nec	
		Survival huts, prefabricated, mfg	
		Transportable homes mfg	
292		Furniture Manufacturing	
	292100	Wooden Furniture and Upholstered Seat Manufacturing	5.101%
		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.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	upholstering, re-upholstery and french polishing of furniture manufactured elsewhere is included in Class 222120 Furniture Upholstery and Covers Mfg;	
		(b)	manufacturing custom made built-in furniture or installing (except on-site fabrication) shop fronts made of wood or joinery not elsewhere classified are included in Class 232300 Wooden Structural Component Mfg;	
		(c)	manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg; and	
		(d)	manufacturing furniture of material other than wood or sheet metal are included in Class 292900 Furniture Mfg nec.	
		Prim	ary Activities:	
		Bedro	oom suite, wooden, mfg	
			mfg (except dentists' chairs fitted with anical device)	
		Dinin	g room furniture, wooden, mfg	
		Kitch	en furniture, wooden mfg	
		Loun	ge suite mfg	
		Offic	e furniture, wooden, mfg	
		Outde	oor furniture, wooden, mfg	
		Prefa	bricated furniture, wooden, mfg	
		Seats	, upholstered, mfg	
		Table	s, wooden, mfg	
		Upho	olstered furniture mfg	
		Wood	len Stage scenery, props and furniture mfg	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	292200	Sheet Metal Furniture Manufacturing	4.524%
		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.	
		<b>Primary Activities:</b>	
		Desk equipment, sheet metal, mfg	
		Domestic furniture, sheet metal, mfg	
		Filing cabinet, sheet metal, mfg	
		Furniture part, sheet metal, mfg	
		Office furniture, sheet metal, mfg	
		Sheet metal furniture mfg nec	
	292300	Mattress Manufacturing (Except Rubber)	4.706%
		This class includes employers engaged in manufacturing mattresses, (except of rubber).	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) manufacturing rubber mattresses, pillows or cushions are included in Class 255900 Other Rubber Product Mfg nec; and	
		(b) manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 276200 Spring and Wire Product Mfg.	
		Primary Activities:	
		Bed base, upholstered, mfg (except rubber)	
		Inner spring mattress mfg	
		Mattress protector mfg (except rubber)	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Mattr	ess support mfg (except rubber)	
		Mattr	ess, plastic or sponge, mfg	
		Mattr	ess, upholstered, mfg	
		Water	mattress mfg	
	292900	Furni	iture Manufacturing nec	4.630%
		manu or larg furnit dental made of fur include	class includes employers engaged in facturing metal (except sheet metal) furniture, ge scale storage for structures, or shelving, or ure for medical, hospital, dental (except l chairs) or veterinary purposes, or furniture of materials not elsewhere classified, or parts niture (except sheet metal). This class also les employers engaged in manufacturing or ling shop fittings not elsewhere classified.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	manufacturing custom made built-in furniture are included in Class 232300 Wooden Structural Component Mfg;	
		<i>(b)</i>	manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg; and	
		(c)	manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg.	
		Prima	ary Activities:	
		Filing	cabinet mfg (except sheet metal)	
		Furni	ture mfg nec	
		Furni	ture part mfg (except sheet metal)	
		Office	e and/or shop fitting mfg or installation nec	
		Shelf	mfg nec (except sheet metal)	
			scenery, props and furniture mfg (except en or sheet metal)	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
294		Other	r Manufacturing	
	294100	Jewel	lery and Silverware Manufacturing	1.930%
		manut precio cuttin emplo jewell	class includes employers engaged in facturing jewellery or silverware using ous or semi-precious metal and stones, and the g of such stones. This class also includes overs engaged in manufacturing costume lery or minting coins, badges or medals and wing metal jewellery, plates and trophies etc.	
		Exclu	sions and References:	
		Emplo	oyers mainly engaged in	
		<i>(a)</i>	the production of cultured pearls are in Class 042000 Aquaculture;	
		<i>(b)</i>	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.	
		Prima	ary Activities:	
		Badge	es mfg nec	
		Coins	minting	
		Costu	me jewellery mfg	
		Diame	ond cutting	
		Gem o	cutting	
		Golds	mithing	
		Lapid	ary work	
		Meda	l mfg	
		Metal	engraving—jewellery, trophies, plates etc	
		Silver	ware mfg	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
	294200	Toy a	and Sporting Good Manufacturing	2.953%
		manu vehic	class includes employers engaged in a facturing sporting equipment (except cles, clothing and footwear) and toys made all materials except fur or leather.	
		Excli	usions and References:	
		Empl	loyers 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;	
		<i>(b)</i>	manufacturing tents or sleeping bags are included in Class 222110 Made-Up Textile Product Mfg;	
		(c)	manufacturing toys made of fur or leather are included in Class 226200 Leather and Leather Substitute Product Mfg; and	
		(d)	manufacturing dinghies and small boats other than canoes and sailboards are included in Class 282210 Boatbuilding.	
		Prim	nary Activities:	
		Arch	ery equipment mfg	
		Cano	es mfg	
		Crick	cet sets mfg	
		Hang	glider mfg	
		Fishi	ng tackle mfg	
		Hobb	by product mfg nec	
		Lawr	n bowls equipment mfg	
		Ruck	sacks mfg	
		Sailb	oards mfg	
		Skate	eboards mfg	
		Sport	ts goods mfg nec	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Surfb	oards mfg	
		Toys	mfg (excluding fur and leather)	
		Tricy	cles mfg	
	294900	Man	ufacturing nec	3.151%
		manu broor	class includes employers engaged in facturing musical instruments, umbrellas, ns, brushes, writing and marking equipment, or goods not elsewhere classified.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 284900 Other Electronic Equipment Mfg nec;	
		<i>(b)</i>	making neon signs are in Class 285400 Electric Light and Sign Mfg; and	
		<i>(c)</i>	signwriting are in Class 785210 Signwriting.	
		Prim	ary Activities:	
		Arch	itectural model mfg	
		Ball p	point pens mfg	
		Broom	ms mfg	
		Brush	nes mfg	
		Comp	outerised sign mfg	
		Floor	mops mfg	
		Hair	brushes mfg	
		Mode	el mfg nec	
		Musi	cal instrument mfg	
		Paint	brushes mfg	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Pencils mfg	_
		Pens mfg	
		Real estate display sign mfg	
		Sign mfg	
		Stamp pads mfg	
		Staplers mfg	
		Tooth brushes mfg	
		Umbrellas mfg	
		Vacuum flasks mfg	
		Wigs mfg	

## Division D Electricity, Gas and Water Supply

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

## **Subdivision 36** Electricity and Gas Supply

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
361		<b>Electricity Supply</b>	
	361000	<b>Electricity Supply</b>	1.944%
		This class includes employers engaged in the generation, transmission or distribution of electricity.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) the construction, repair or maintenance of electricity transmission towers or lines, power generation equipment or water storage dams are included in Class 412200 Non-Building Construction nec; and	
		(b) the construction, repair or maintenance of power station buildings are included in Class 411300 Non Residential Building Construction.	
		Primary Activities:	
		Electricity distribution	
		Electricity generation	
		Electricity supply	
		Hydro-electric power generation	
		Sub-station operation (electricity supply)	
362		Gas Supply	
	362000	Gas Supply	1.944%
		This class includes employers engaged in the manufacture of town gas from coal and/or petroleum or in the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a system of mains, including pipelines operated on own account.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) treating natural gas to produce purified natural gas or liquefied hydrocarbon gases, or operating natural gas absorption or separation plants are included in Class 120000 Oil and Gas Extraction;	
		(b) manufacturing liquefied petroleum gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining;	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
_		(c) construction, repair or maintenance of gas mains are included in Class 412200 Non-Building Construction nec;	
		(d) wholesaling or retailing liquefied petroleum gas in bottles or bulk (except through a mains system) are included in Class 452100 Petroleum Product Wholesaling; and	
		(e) operating pipelines for the transport of gas on a contract or fee basis are included in Class 650100 Pipeline Transport.	
		Primary Activities:	
		Fuel gas distribution (through mains system)	
		Gas, coal, distribution (through mains system)	
		Gas, liquefied petroleum, distribution (through mains system)	
		Gas, liquefied petroleum, reforming (for distribution through mains system)	
		Gas, natural, distribution (through mains system)	
		Town gas mfg and/or distribution through mains system (incl mixtures of manufactured and town gas)	

## Subdivision 37 Water Supply, Sewerage and Drainage Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
370		Water Supply, Sewerage and Drainage Services	
	370100	Water Supply	2.169%
		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.	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References: Employers mainly engaged in	
		(a) operating irrigation systems concerned with the distribution of water on the farm are included in Class 021950 Other Services to Agriculture nec; and	
		(b) the construction or repair of water storage dams, mains or pumping stations are included in Class 412200 Non-Building Construction nec.	
		Primary Activities:	
		Dam operation (water supply)	
		Desalination plant operation (water supply)	
		Filtration plant operation (water supply)	
		Mineral water supply (from the ground)	
		Pumping station operation (water supply)	
		Reservoir operation (water supply)	
		Water supply system operation	
	370200	Sewerage and Drainage Services	3.896%
		This class includes employers engaged in operating sewerage or drainage systems or sewerage treatment plants.	
		Exclusions and References:	
		Employers mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec.	
		Primary Activities:	
		Drainage system operation (town or stormwater)	
		Pumping station operation (sewerage)	
		Sewerage treatment plant operation	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Sewerage system operation	
		Stormwater drainage system operation	

#### Division E Construction

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

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

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

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

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

Column 4

### **Subdivision 41 General Construction**

Column 1 Column 2 Column 2

Column	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
411		<b>Building Construction</b>	
	411100	<b>House Construction</b>	5.169%
		This class includes employers engaged in the construction of, or in carrying out alterations, additions, renovations, modifications or general repairs to houses, semi-detached houses, duplexes, low-rise flats, units and town-houses, or in organising or managing these activities as the prime contractor.	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	
		Modifications to houses, duplexes or low rise units, flats or apartments to accommodate the needs of aged and/or temporarily or permanently disabled persons.	
		Repair (general), renovation or maintenance of houses, duplexes or low rise flats, units or apartments	
		Semi-detached house construction	
		Town-house, unit, flat and apartment construction not exceeding three levels above ground	
		XX	

Waterproofing of house interiors

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
	411200	Resid	dential Building Construction nec	4.995%
		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.		
		Excli	usions and References:	
		Empl	oyers 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.	
		Prim	ary Activities:	
		Apar	tments construction—high-rise	
		High	rise flats construction	
		Hom	e units construction, high-rise	
			ir (general) or renovation of residential ings nec	
		Wate	rproofing of residential buildings interiors	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	411300	Non-	Residential Building Construction	4.028%
		office prisor out al repair	class includes employers engaged in the ruction of non-residential buildings such as buildings, hotels, motels, hostels, hospitals, ns, or other institutional buildings, in carrying terations, additions or renovation or general res to such buildings, or in organising or ging their construction.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	off-site production of prefabricated buildings or building components are included in the appropriate classes in Division C Manufacturing;	
		<i>(b)</i>	providing special trade repair services such as electrical or plumbing repair are included in the appropriate classes in Subdivision 42 Construction Trade Services; and	
		<i>(c)</i>	providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services.	
		Prim	ary Activities:	
		Com	mercial buildings construction	
		Hotel	s construction	
		Indus	trial buildings construction	
		Instit	utional buildings construction	
		Offic	e building construction	
		Powe	r station building construction	
		erecti	bricated non-residential buildings assembly, on or installation (on-site; except sheds, es or carports)	
		Relig	ious buildings construction	
		Repai build	ir (general) or renovation of non-residential ings	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
412		Non-	Building Construction	
	412100	Road	and Bridge Construction	4.401%
		constr aerod organ quarr constr with 1	class includes employers engaged in the ruction or general repair of roads, bridges, rome runways or parking lots, or in ising or managing their construction. The ying of earth, soil or filling or other ruction materials carried out in conjunction road or bridge construction by the same over is included in this class.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		<i>(a)</i>	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.	
		Prim	ary Activities:	
		Aeroo	drome runway construction	
		Asph	alt surfacing	
			ges construction (incl construction from bricated components)	
		Eleva	ated highways construction	
		Over	passes construction	
		Parki	ng lot construction (except buildings)	

Table A Schedule 13

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Road	construction or sealing	
			sub-base or fill quarrying (in conjunction road construction)	
		Viad	ucts construction	
	412200	Non-	Building Construction nec	4.415%
		const irriga gas s build elsew boile from	class includes employers engaged in the cruction of railway permanent way, dams, attion systems, harbour or river works, water or upply systems, oil refineries (except ings), pipelines or construction projects not where classified, in the on-site assembly of rs, furnaces or heavy electrical machinery prefabricated components, or in the general r of such structures, machinery or equipment.	
		Excli	usions and References:	
		Empl	loyers 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.	
		Prim	ary Activities:	
			ers construction (on-site assembly from	

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prefabricated components)

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Bowling greens construction	
		Breakwaters construction	
		Cable laying (subterranean)	
		Canals construction	
		Dams construction	
		Distribution lines, electricity or communication, construction	
		Dredging (harbours or rivers)	
		Electrical machinery, heavy, installation (on-site assembly)	
		Flood control systems construction	
		Furnaces construction (for industrial plants from prefabricated components)	
		Golf courses construction	
		Harbour works construction (except buildings)	
		Hydro electric plant construction (except buildings)	
		Irrigation systems construction	
		Jetties construction	
		Kilns construction	
		Lake construction	
		Mine site construction nec	
		Oil refineries construction (except buildings)	
		Pile driving (including sheet pile driving)	
		Pipelines construction	
		Playground equipment installation	
		Power plant construction (except buildings)	
		Railway permanent way construction	

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Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		River works construction	
		Sewage treatment plants construction	
		Sewage or stormwater drainage systems construction	
		Sports fields construction	
		Swimming pools, below ground concrete or fibreglass, construction and/or maintenance and/or repair	
		Swimming pools, above ground erection and/or maintenance and/or repair	
		Television or radio transmitting towers construction	
		Tunnels construction	

## **Subdivision 42 Construction Trade Services**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
421		Site Preparation Services	
	421010	Demolition	10.836%
		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	

Column 1	Column 2	Column 3		Column 4
Group	Class	Title and Description		Rate
		(c)	selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec.	
		Prim	ary Activities:	
		Asbe	stos removal services	
		Demo	plition of buildings or other structures	
	421020	Site I	Preparation Services	4.899%
		earthi	class includes employers engaged in moving work such as levelling of construction excavation of foundations, trench digging or val of overburden from mine sites.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		<i>(a)</i>	quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;	
		<i>(b)</i>	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.	
		Prim	ary Activities:	
		Construction equipment and crane (fixed or mobile) operation		
		Earthmoving		
		Excavation		
		Explo	osives laying (excluding mine or quarry sites)	
		Grou	nd de-watering	
		Hirin	g earthmoving plant (with operators)	
		Land	clearing (except rural)	
		Level	lling (construction sites)	

Column 1	Column 2	Colu	Column 4		
Group	Class	Title	Rate		
		Trend			
422		Build			
	422110	Conc	<b>Concrete Construction Services</b>		
		instal form conci	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.		
		Empl	oyers mainly engaged in		
		(a)	concrete paving and concrete pumping and pouring for concrete slabs and foundations for house construction are included in Class 422120 Concrete Paving Services;		
		<i>(b)</i>	terrazzo laying are included in Class 424300 Tiling and Carpeting Services;		
		<i>(c)</i>	brick paving are included in Class 425100 Landscaping Services;		
		(d)	drilling and cutting of concrete for paths and driveways are included in Class 442120 Concrete Paving Services; and		
		(e)	concrete pumping, pouring, shotcreting and spraying operations with no formwork, paving or finishing services are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.		
		Prim	ary Activities:		
		Concrete drilling and cutting (except for paths a driveways)			
			rete pumping, pouring, shotcreting and ring operations (including formwork or g)		
			rete work on construction projects, including ed steel fixing		

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	Rate	
		Formwork and formwork systems, installation and dismantling		
		Foundations, concrete, construction, other than house construction		
	422120	<b>Concrete Paving Services</b>		7.230%
		pump gutter	class includes employers engaged in concrete ing, pouring and paving of footpaths, kerbs, s, driveways and pouring concrete slabs and ations for house construction.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services;	
		<i>(b)</i>	concrete drilling and cutting apart from paths and driveways are included in Class 422110 Concrete Construction Services; and	
		<i>(c)</i>	concrete pumping, pouring, shotcreting and spraying operations with no formwork, paving or finishing services are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.	
		Prima	ary Activities:	
		Conci		
		Footp		
		Found	lations, concrete, house construction	
		Kerb	and guttering, concrete, construction	
		Repai	r and levelling of concrete floors	
		Repai produ	r of kerbs, gutters or other concrete structural cts	
	422200	Brick	laying Services	10.489%
			class includes employers engaged in aying or concrete block laying.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Bricklaying	
		Concrete block laying	
		Repair of brickwork	
		Stonework on construction projects	
	422300	<b>Roofing Services</b>	8.954%
		This class includes employers engaged in roof tiling, metal roof fixing and roofing repairs.	
		Exclusions and References:	
		Employers mainly engaged in the installation of acoustical and other insulation materials are included in Class 425940 Construction Services nec.	
		Primary Activities:	
		Fascia panel fixing	
		Metal roof fixing	
		Roof plumbing including guttering installation	
		Roof tiling	
		Roofing materials installation nec	
	422400	Structural Steel Erection Services	7.800%
		This class includes employers engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.	
		Exclusions and References:	
		Employers mainly engaged in the construction of complete structures such as buildings, bridges, towers or oil refinery plant (which incorporate structural steel components) are included in the appropriate classes in Subdivision 41 General Construction.	

Column 1	Column 2	Column	3	Column 4
Group	Class	Title and	d Description	Rate
		Primary	Activities:	
		Reinforci	ing steel erection	
		Silos, me	etal, erection	
		Storage to	anks, metal, erection	
		Structura	l steel erection	
		Trusses o	or joists, steel, erection	
		Welding	work on construction projects	
423		Installati	ion Trade Services	
	423100	Plumbin	g Services	3.804%
		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.		
		Exclusion	ns and References:	
		Employer	rs mainly engaged in	
		dr	e construction of sewerage or stormwater rainage systems are included in Class 12200 Non-Building Construction nec;	
		dr	stallation of garden sprinkler and/or cainage systems are included in Class 25100 Landscaping Services; and	
		in	of plumbing including guttering stallation are included in Class 422300 pofing Services.	
		Primary	Activities:	
			onstruction, cleaning or repairing (except or stormwater drains)	
		Fire sprin	nkler system installation	
		Gas appli	iance repair	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Gas plumbing	
		Hot water systems installation	
		Plumbing (except marine)	
		Plumbing trade services nec (pipe freezing and leak location services)	
		Repair of installed plumbing	
		Septic tank installation	
		Solar hot water systems installation	
	423200	<b>Electrical Services</b>	2.458%
		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	
		<ul> <li>(a) repairing electricity transmission or distribution lines are included in Class 412200 Non-Building Construction nec;</li> </ul>	
		(b) installing fire and/or security systems are included in Class 423400 Telecommunications, Alarm and Security System Services; and	
		(c) installing domestic electrical appliances not requiring electrical work or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical).	
		Primary Activities:	
		Domestic exhaust fans installation	
		Electric floor heating systems installation	
		Electric light or power installation	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Elect	ric wiring installation on construction projects	
		Elect	rical work on construction projects	
		Repa of ele	ir or maintenance of electrical wiring (except ectricity transmission or distribution lines)	
		Repa	ir or maintenance of traffic signal lights	
	423300	Air (	Conditioning and Heating Services	3.127%
		instal house refrig the ir	class includes employers engaged in the llation and repair and maintenance of ehold, industrial or commercial heating, geration or air conditioning equipment, or in installation of air conditioning duct work and nanical ventilation systems.	
		Excli	usions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec;	
		(b)	the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and	
		(c)	installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New or Used Part Dealing.	
		Prim	ary Activities:	
		_	onditioning duct work installation, repair and tenance	
			onditioning equipment installation including tenance	
		Cool	room refrigerator installation	
		Freez	zer room construction	
		Heati furna	ing equipment installation (except industrial ces)	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Oil heaters installation	
		Refrigeration equipment installation	
		Temperature controlled structures installation	
		Ventilation equipment installation and/or repair nec	
	423400	Telecommunication, Alarm and Security System Installation Services	1.389%
		This class includes employers engaged in installing telecommunications, fire protection, detection and control systems, and in installing security systems.	
		Primary Activities:	
		Alarm system, fire, installation excluding installing fire sprinklers	
		Cable, television, installation	
		Closed circuit video surveillance systems installation	
		Security systems, installation	
		Smoke detectors, installation	
		Telecommunications cabling and wiring	
		Telephone installation	
424		<b>Building Completion Services</b>	
	424110	<b>Cement Rendering and Plastering</b>	8.867%
		This class includes employers engaged in Cement rendering and solid plastering.	
		Primary Activities:	
		Cement rendering of buildings	
		Solid plaster work	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	424120	Plasterboard and Decorative Plaster Fixing	8.429%
		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	8.062%
		This class includes employers engaged in carpentry work on construction projects.	
		Exclusions and References:	
		Employers mainly engaged in the installation (except on-site fabrication) of prefabricated, wooden built-in cabinets, cupboards or shop fronts or kitchens are included in Class 232300 Wooden Structural Component Mfg.	
		Primary Activities:	
		Bathroom and/or kitchen mfg and/or installation (on-site fabrication only)	
		Carpentry work on construction projects	
		Flooring, wooden, fixing	
		Joinery work on construction projects (on-site fabrication only)	
		Roof trusses, wooden, fixing	
	424300	Tiling and Carpeting Services	7.763%
		This class includes employers engaged in laying or setting wall or floor coverings to pre-existing surfaces.	
		Primary Activities:	
		Carpet or carpet tile laying	
		Cork flooring laying	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Floor sanding, polishing of pre-existing floors	
		Floor tiling (using ceramic, concrete or cut stone tiles)	
		Floor coverings laying nec	
		Linoleum or linotile fixing	
		Mosaic work on construction projects	
		Slate flooring installation	
		Terrazzo laying	
		Tiling—other	
		Wall tiling (using ceramic, concrete or cut stone tiles)	
	424400	Painting and Decorating Services	8.264%
		This class includes employers engaged in painting, decorating or wall papering houses or other structures.	
		Primary Activities:	
		Abrasive blasting of structural items on building or construction sites	
		House painting	
		Painting of buildings or other structures	
		Paper hanging	
		Spray painting of buildings or other structures	
		Wall papering	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	424510	<b>Aluminium Door and Window Installation</b>	4.369%
		This class includes employers engaged in aluminium framed glass window and door installation.	
		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	<b>Glazing Services</b>	4.463%
		This class includes employers engaged in glazing, including glass installation and repair work other than aluminium window and door installation.	
		Primary Activities:	
		Glazing	
		Greenhouse installation	
		Skylight installation	
		Window curtain wall installation	
		Window installation (other than aluminium)	
		Window insulation fixing (for noise, heat or light)	
		Window frame installation	
425		<b>Other Construction Services</b>	
	425100	Landscaping Services	4.387%
		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.	

Table A Schedule 13

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclus	sions and References:	
		Emplo	yers mainly engaged in	
		(a)	landscape consultancy and design services are included in Class 782100 Architectural Services; and	
		<i>(b)</i>	garden maintenance activities are included in Class 952510 Gardening Services.	
		Prima	nry Activities:	
		Fence	construction (except agricultural)	
		Garde	n and streetscape planting	
		Garde	n design implementation	
			n drainage systems installation (except ltural)	
			n sprinkler systems installation (except ion systems)	
		Lands	cape construction	
		Lawn	construction	
		Rocke	ery work	
	425910	Scaffo	olding Services	7.862%
		This cand di	lass includes employers engaged in erecting smantling scaffolding.	
		Prima	ary Activities:	
			ation and dismantling of temporary nnel and materials hoists	
		Riggii	ng work	
		Scaffo	olding construction	
	425920	Exter Service	ior/Interior Blind and Awning Installation ces	4.389%
			lass includes employers engaged in ation and maintenance of exterior blinds and gs.	

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	<b>Building Exterior Cleaning and Maintenance</b> <b>Services</b>	7.954%
		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	<b>Construction Services nec</b>	4.452%
		This class includes employers engaged in special trade contract work not elsewhere classified.	
		Primary Activities:	
		House removal, transportation and re-stumping	
		Insulation materials installation	
		On-site assembly and/or erection of wooden or metal pre-fabricated garden sheds, carports or garages	
		Petrol bowsers installation	
		Road and line marking	

Table A Schedule 13

Column 1 Column 2		Column 3	Column 4	
Group	Class	Title and Description	Rate	
		Stage, temporary, erection		
		Traffic sign (electric) installation and/or maintenance		
		Traffic sign (non-electric) installation and/or maintenance		
		Water bore drilling		

### Division F Wholesale

This Division includes all employers engaged in wholesale trade. The term 'wholesale trade' is used here in the broad sense to include the resale (as agents or principals) of new or used goods to businesses or to institutional (including Government) users.

Employers engaged in wholesale trade include wholesale merchants who take title to the goods they sell; commission agents, import and export agents and purchasing agents; petroleum products distributors; and cooperatives and marketing boards engaged in marketing farm products.

Employers who are engaged in wholesale trade, but who do not mechanically or manually handle or store or deliver goods, should be classified in this Division in Class 479920 Wholesale Trade Agent. Employers who mechanically or manually handle or store or deliver goods should be classified in the relevant class in this Division according to the commodity they wholesale.

Employers engaged in reselling their own goods by auction are included in this Division, but employers which are engaged in providing auctioning services for others are included in Division L Property and Business Services.

Employers engaged in wholesaling or marketing goods that they have manufactured, should be classified in the relevant class in Division C Manufacturing.

## Subdivision 45 Basic Material Wholesaling

Column 1	Column 2	Column 3	Column 4	
Group Class		Title and Description	Rate	
451		Farm Produce Wholesaling		
	451100	Wool Wholesaling	2.734%	
		This class includes employers engaged in purchasing or selling wool, or in providing wool reclassing or bulk classing services.		

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Emple	oyers 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; and	
		<i>(c)</i>	providing wool testing services are included in Class 782910 Laboratory Services nec.	
		Prima	ary Activities:	
		Wool	broker	
		Wool	re-classing or bulk classing service	
		Wool	wholesaling	
	451200	Cerea	al Grain Wholesaling	3.054%
		whole autho	class includes employers (including esaling employers operated by marketing rities) engaged in wholesaling wheat or other grains.	
		Exclu	sions and References:	
		or pol	oyers mainly engaged in wholesaling milled lished rice are included in Class 471900 ery Wholesaling nec.	
		Prima	ary Activities:	
		Cerea	l grains wholesaling	
	451900	Farm	Produce and Supplies Wholesaling nec	2.552%
		whole author in sell treaty veteri	class includes employers (including esaling employers operated by marketing rities) engaged in purchasing and reselling or ling as agents livestock (by auction or private), skins, hides or tallow, stock feed, fertilisers, nary or other farm supplies, or wholesaling altural products not elsewhere classified.	

Table A Schedule 13

Column 1 Column 2		Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
			usions and References:	
		Empl	oyers mainly engaged in	
		<i>(a)</i>	wholesaling wool are included in Class 451100 Wool Wholesaling;	
		<i>(b)</i>	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.	
		Prim	ary Activities:	
		Agric	cultural chemicals wholesaling	
		Drug	s, veterinary, wholesaling	
		Farm	produce wholesaling nec	
		Farm	supplies wholesaling nec	
		Feed	wholesaling	
		Fence	e posts wholesaling (except timber)	
		Fenci	ing wire wholesaling	
		Fertil	liser wholesaling	
		Flow	ers, cut, wholesaling	
		Hides	s wholesaling	
		Horti	cultural, nursery stock, wholesaling	
		Leath	ner wholesaling	
		Lives	stock wholesaling	
		Meat	meal wholesaling	
		Orch	ard supplies wholesaling nec	
		Pesti	cides wholesaling	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Seeds, farm or garden, wholesaling	
		Skins wholesaling	
		Sugar, raw, wholesaling	
		Tallow wholesaling	
		Tobacco leaf wholesaling	
		Trees or shrubs, potted, wholesaling	
		Vegetable oil meal wholesaling	
452		Mineral, Metal and Chemical Wholesaling	
	452100	<b>Petroleum Product Wholesaling</b>	2.486%
		This class includes employers engaged in wholesaling petroleum or petroleum products or in retailing liquefied petroleum gas (in bulk or containers), heating oil or other fuel oils.	
		Primary Activities:	
		Bitumen wholesaling	
		Crude oil wholesaling	
		Crude petroleum wholesaling	
		Diesel oil wholesaling	
		Distillate wholesaling	
		Fuel oil wholesaling	
		Heating oil dealing	
		Kerosene wholesaling	
		Liquefied petroleum gas (LPG) dealing (in bulk or in containers)	
		Oils or greases, industrial or lubricating, wholesaling	
		Paraffin wholesaling	
		Petrol wholesaling	
		Petroleum products wholesaling	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	452200	Metal and Mineral Wholesaling	3.128%
		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	1.733%
		This class includes employers engaged in wholesaling chemicals or allied products nec including waste or scrap whose wholesaling is primary to this class.	
		Primary Activities:	
		Acids wholesaling	
		Adhesives wholesaling	
		Alcohol, industrial, wholesaling	
		Bleaching compounds wholesaling	
		Chemical colours wholesaling	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Chemicals wholesaling nec	
		Cleansers, abrasive, wholesaling	
		Dry-cleaning preparations wholesaling	
		Dyestuffs wholesaling	
		Explosives wholesaling (except ammunition)	
		Gases, industrial, wholesaling (except liquefied petroleum gas)	
		Gelatine wholesaling	
		Laboratory chemical wholesaling	
		Liquefied gases wholesaling (except liquefied petroleum gas)	
		Marine oils wholesaling	
		Matches wholesaling	
		Methylated spirits wholesaling	
		Oil treating compounds wholesaling	
		Oils or fats wholesaling (except tallow, lard or cooking oils or fats)	
		Pigments wholesaling	
		Plastic blocks, rods, plates or other unfinished forms wholesaling	
		Plastic film sheeting wholesaling	
		Plasticisers wholesaling	
		Polishes, French	
		Polishes wholesaling	
		Synthetic rubber wholesaling	
		Tanning requisites wholesaling	
		Water proofing compounds wholesaling	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
453		<b>Builders Supplies Wholesaling</b>	
	453100	Timber Wholesaling	4.443%
		This class includes employers engaged in dealing in timber (except firewood).	
		Exclusions and References:	
		Employers mainly engaged in firewood wholesaling are included in Class 479910 Wholesaling nec.	
		Primary Activities:	
		Plywood dealing	
		Timber dealing (except firewood)	
		Veneer, wood, dealing	
	453900	<b>Building Supplies Wholesaling nec</b>	2.874%
		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	
		Ceramic floor tile wholesaling	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Clothes hoists wholesaling	
		Doors or windows dealing	
		Earthenware construction goods dealing	
		Galvanised iron products dealing	
		Gas fittings wholesaling	
		Guttering or down pipes dealing	
		Hand tools wholesaling (incl power operated)	
		Hot water systems wholesaling	
		Insulating materials wholesaling	
		Locks wholesaling	
		Mineral turpentine wholesaling	
		Paint wholesaling	
		Plaster wholesaling	
		Plastic decorative laminated sheets wholesaling	
		Plastic wood wholesaling	
		Plumbers' fittings wholesaling	
		Reinforcing wire dealing	
		Roller shutters dealing	
		Roofing materials wholesaling	
		Sand dealing	
		Screening wire wholesaling	
		Screens, window, wholesaling	
		Stains wholesaling	
		Stonecutters' tools dealing	
		Swimming pools, below ground fibreglass, wholesaling	
		Tiles wholesaling (except non-ceramic floor tiles)	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Wall or ceiling boards wholesaling	
		Wallpaper wholesaling	
		Wire netting wholesaling	
		Wire or cable dealing (except fencing wire or electric cable)	
		Woodworking tools wholesaling	

# **Subdivision 46** Machinery and Motor Vehicle Wholesaling

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
461		Machinery and Equipment Wholesaling	
	461100	Farm and Construction Machinery Wholesaling	1.543%
		This class includes employers engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.	
		Primary Activities:	
		Agricultural implements wholesaling	
		Agricultural machinery wholesaling	
		Construction machinery or equipment wholesaling	
		Parts, agricultural or construction machinery, wholesaling	
		Windmills wholesaling	
	461200	<b>Professional Equipment Wholesaling</b>	0.634%
		This class includes employers engaged in wholesaling scientific, medical or other professional equipment.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Dental equipment wholesaling nec	
		Medical equipment wholesaling nec	
		Professional equipment wholesaling	
		Scientific equipment wholesaling	
		Spectacles wholesaling	
		Sunglasses wholesaling	
	461300	<b>Computer Wholesaling</b>	0.276%
		This class includes employers engaged in wholesaling computers or computer peripheral equipment.	
		Primary Activities:	
		Computer game console/software wholesaling	
		Computer peripherals wholesaling	
		Computers, electronic, wholesaling	
	461400	<b>Business Machine Wholesaling nec</b>	0.804%
		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	0.848%
		This class includes employers engaged in wholesaling electrical or electronic equipment not elsewhere classified.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Air conditioning equipment, electric commercial, wholesaling	
		Alarm systems, electric or electronic, wholesaling	
		Batteries, dry cell, wholesaling	
		Bulbs or tubes, electric light, wholesaling	
		Cable or wire, electric, wholesaling	
		Communications equipment, industrial, wholesaling	
		Electric fittings dealing nec	
		Electrical equipment, industrial, wholesaling nec	
		Electrical distribution equipment wholesaling	
		Electrical measuring or testing instruments wholesaling	
		Electronic equipment, industrial, wholesaling nec	
		Generators, electricity, wholesaling	
		Light fittings, electric, dealing	
		Motors, electric, wholesaling	
		Refrigeration equipment, commercial, wholesaling	
		Sound recording or reproducing equipment, industrial, wholesaling	
		Switchgear, electrical, wholesaling	
		Telephone or telegraph equipment wholesaling	
		Welding equipment, electrical, wholesaling	
	461900	Machinery and Equipment Wholesaling nec	1.557%
		This class includes employers engaged in wholesaling machinery, parts or equipment not elsewhere classified.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Air conditioning equipment, non-electric commercial, wholesaling	
		Bearings wholesaling	
		Compressors, air or gas, wholesaling	
		Distilling equipment wholesaling	
		Dry-cleaning machinery or equipment wholesaling	
		Food processing machinery or equipment wholesaling	
		Forging machinery or equipment wholesaling	
		Foundry machinery or equipment wholesaling	
		Furnaces or furnace equipment, industrial, wholesaling (except electrical)	
		Furniture, office, wholesaling	
		Gas generators or equipment wholesaling	
		Hairdressers' equipment wholesaling	
		Helicopter wholesaling	
		Industrial machinery or equipment wholesaling nec	
		Internal combustion engines wholesaling (except motor vehicle engines)	
		Laundry machinery or equipment wholesaling (except domestic)	
		Leather working machinery or equipment wholesaling	
		Light planes wholesaling	
		Lubricating machinery or equipment wholesaling	
		Machine attachments, parts or accessories wholesaling	
		Machine tools wholesaling	
		Marine engines wholesaling (except outboard motors)	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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		<b>Motor Vehicle Wholesaling</b>	
	462100	Car Wholesaling	1.762%
		This class includes employers engaged in wholesaling new motor cars.	
		Primary Activities:	
		New car distributing	
		New car wholesaling	
		Used car wholesaling	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	462200	Commercial Vehicle Wholesaling	1.860%
		This class includes employers engaged in wholesaling commercial motor vehicles, either new or used.	
		Exclusions and References:	
		Employers mainly engaged in repair of commercial vehicles are included in Class 532900 Automotive Repairs and Services nec.	
		Primary Activities:	
		Buses, wholesaling	
		Commercial vehicles dealing	
		Trucks wholesaling	
	462300	Motor Vehicle New or Used Part Dealing	1.880%
		This class includes employers engaged in dealing in new or used parts or accessories for motor vehicles (except motorcycles).	
		Exclusions and References:	
		Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.	
		Primary Activities:	
		Automotive battery wholesaling	
		Automotive air conditioning dealing or installation	
		Car radios or cassette players dealing, installation or repair	
		Motor vehicle accessories, new or used, dealing	
		Motor vehicle parts, new or used, dealing	
		Tyre wholesaling	
	462400	Motor Vehicle Dismantling	2.810%
		This class includes employers engaged in dismantling motor vehicles.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4	
Group	Class	Class Title and Description	Title and Description	Rate
		Exclusions and References:		
		Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.		
		Primary Activities:		
		Motor vehicle dismantling		

# **Subdivision 47 Personal and Household Good Wholesaling**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
471		Food, Drink and Tobacco Wholesaling	
	471100	Meat Wholesaling	3.679%
		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	3.736%
		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)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Rabbit meat wholesaling	
		Sausages wholesaling	
		Smallgoods wholesaling	
	471300	<b>Dairy Produce Wholesaling</b>	3.547%
		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	3.680%
		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	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Molluscs wholesaling (incl processed, except canned)	
		Oysters freezing	
		Seafoods, fresh or frozen, wholesaling	
	471500	Fruit and Vegetable Wholesaling	3.554%
		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	3.344%
		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	

Column 1	Column 2	Column 3		Column 4
Group	Class	Title and I	Description	Rate
	471700	Liquor Wh	olesaling	2.445%
		wholesaling down bulk of	ncludes employers engaged in g beer, wine or spirits, or in breaking quantities and bottling (except ine or spirits.	
		Exclusions	and References:	
		Employers i	nainly engaged in	
		1 /	ding wine are included in Class 218300 Mfg; and	
			ding brandy are included in Class 100 Spirit Mfg.	
		Primary A	ctivities:	
		Alcoholic b	everages wholesaling	
	471800	Tobacco Pr	oduct Wholesaling	1.850%
		wholesaling	ncludes employers engaged in cigarettes, cigars or other tobacco acept leaf tobacco).	
		Exclusions	and References:	
		leaf are incl	nainly engaged in wholesaling tobacco luded in Class 451900 Farm Produce s Wholesaling nec.	
		Primary A	ctivities:	
		Tobacco pro	oducts wholesaling	
	471900	Grocery W	holesaling nec	3.955%
		wholesaling classified, in repacking fl	ncludes employers engaged in groceries or food not elsewhere n blending or repacking tea, or in our, cereal foods, dried fruits or other ne wholesaling of which is primary to	
		Primary A	ctivities:	
		Biscuits wh	olesaling	
		Canned foo	ds wholesaling	
		Cereal food	s wholesaling	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Chinese groceries wholesaling	
		Coffee wholesaling	
		Condiments wholesaling	
		Contract packing of groceries (the wholesaling of which is primary to this class)	
		Cooking oils or fats wholesaling	
		Egg and egg products wholesaling	
		Food wholesaling nec	
		Groceries wholesaling nec	
		Health foods wholesaling	
		Honey wholesaling	
		Margarine wholesaling	
		Milk, dried, condensed or concentrated, wholesaling	
		Preserved fruits or vegetables wholesaling	
		Rice, milled or polished, wholesaling	
		Salt, household, wholesaling	
		Seafoods, canned, wholesaling	
		Tea blending or repacking	
		Tea wholesaling	
		Vinegar wholesaling or bottling	
		Vitamin and mineral supplement wholesaling	
		Yeast wholesaling	
472		Textile, Clothing and Footwear Wholesaling	
	472100	Textile Product Wholesaling	1.396%
		This class includes employers engaged in wholesaling textiles or textile products not elsewhere classified.	

Schedule 13 Table A

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	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Trimmings, textile, wholesaling	
		Yarns wholesaling	
	472200	<b>Clothing Wholesaling</b>	1.324%
		This class includes employers engaged in wholesaling clothing.	
		Primary Activities:	
		Clothing wholesaling	
		Hosiery wholesaling	
		Millinery wholesaling	
	472300	Footwear Wholesaling	1.287%
		This class includes employers engaged in wholesaling footwear.	
		Primary Activities:	
		Footwear wholesaling	
473		Household Good Wholesaling	
	473100	<b>Household Appliance Wholesaling</b>	1.747%
		This class includes employers engaged in wholesaling television or radio receiving sets or household appliances.	
		Primary Activities:	
		Air conditioners, room, wholesaling	
		Fans, household electric, wholesaling	
		Floor polishers, household, wholesaling	
		Household appliances wholesaling	
		Kerosene heaters, household, wholesaling	
		Kitchen appliances, household electric, wholesaling	
		Radio or television parts wholesaling	
		Radio receiving sets wholesaling	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			gerators wholesaling (except commercial eration equipment)	
		Sewin	g machines, household, wholesaling	
		Shave	rs, electric, wholesaling	
			I reproducing equipment, household, saling	
		Stoves	s or heaters, household, wholesaling	
		Televi	sion sets wholesaling	
		Vacuu	m cleaners, household, wholesaling	
		Washi	ng machines, household, wholesaling	
	473200	Furni	ture Wholesaling	3.531%
			class includes employers engaged in saling household furniture.	
		Exclu.	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and	
		<i>(b)</i>	wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.	
		Prima	ary Activities:	
		Blinds	s wholesaling (except textile)	
		Furnit	ure wholesaling (except office)	
		Mattre	esses wholesaling	
	473300	Floor	<b>Covering Wholesaling</b>	1.915%
		This c	class includes employers engaged in saling floor coverings (except ceramic tiles).	
		Exclu	sions and References:	
		tiles a	oyers mainly engaged in wholesaling ceramic re included in Class 453900 Building ies Wholesaling nec.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Floor coverings wholesaling	
	473900	Household Good Wholesaling nec	2.128%
		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	1.133%
		This class includes employers engaged in wholesaling photographic equipment or supplies.	
		Primary Activities:	
		Cameras wholesaling	
		Enlargers, photographic, wholesaling	
		Film, photographic, wholesaling	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Photographic equipment wholesaling	
		Projectors, photographic, wholesaling	
	479200	Jewellery and Watch Wholesaling	0.986%
		This class includes employers engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.	
		Primary Activities:	
		Clocks wholesaling	
		Costume jewellery wholesaling	
		Gemstones wholesaling	
		Jewellery wholesaling	
		Precious metals wholesaling	
		Trophy wholesaling	
		Watch or clock parts wholesaling	
		Watches wholesaling	
	479300	Toy and Sporting Good Wholesaling	1.097%
		This class includes employers engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammunition, fireworks or hobby or sporting equipment (except tents, sports clothing or footwear).	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) wholesaling sports clothing are included in Class 472200 Clothing Wholesaling; and	
		(b) wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.	
		Primary Activities:	
		Ammunition wholesaling	
		Hobby equipment wholesaling (except tools)	
		Playground equipment wholesaling	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Sporting goods wholesaling (except clothing or footwear)	
		Toys wholesaling	
	479400	<b>Book and Magazine Wholesaling</b>	2.055%
		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	2.145%
		This class includes employers engaged in wholesaling stationery, greeting cards, paper or paper products.	
		Exclusions and References:	
		Employers mainly engaged in wholesaling building paper and paper board are included in Class 453900 Building Supplies Wholesaling nec.	
		Primary Activities:	
		Artists' supplies wholesaling	
		Paper products wholesaling nec	
		Paper wholesaling	
		Sheet music wholesaling	
		Stationery wholesaling	
	479600	Pharmaceutical and Toiletry Wholesaling	1.097%
		This class includes employers engaged in wholesaling drugs, medicines, cosmetics, perfumes, toiletries, soap or detergents.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Emplo veteri	sions and References: oyers mainly engaged in wholesaling nary medicines are included in Class 451900 Produce and Supplies Wholesaling nec.	
		Prima	ary Activities:	
		Cosm	etics wholesaling	
		Deter	gents wholesaling	
		Drugs	s wholesaling (except veterinary)	
		Medio	cines wholesaling (except veterinary)	
		Perfu	mes wholesaling	
		Soap	wholesaling	
		Toilet	ries wholesaling	
	479910	Whol	esaling nec	2.032%
		This class includes employers engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or goods not elsewhere classified.		
		Exclusions and References: Employers mainly engaged in		
		(a)	wholesaling metal scrap are included in Class 452200 Metal and Mineral Wholesaling;	
		(b)	wholesaling paper or paper board containers are included in Class 479500 Paper Product Wholesaling;	
		(c)	wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing; and	
		( <i>d</i> )	wholesaling or retailing of boat trailers are included in Class 524500.	
		Primary Activities: Cake decorations wholesaling		
		Cans,	metal, wholesaling	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Casks wholesaling	
		Coffins wholesaling	
		Containers wholesaling (except of paper or paper board)	
		Crates, wooden, wholesaling	
		Firewood wholesaling	
		Fur, dyed or dressed, wholesaling	
		Glass containers wholesaling	
		Leather goods wholesaling (except clothing or footwear)	
		Luggage wholesaling	
		Musical instruments wholesaling	
		Pet foods wholesaling	
		Pets wholesaling	
		Promotional products wholesaling nec	
		Second hand goods wholesaling nec	
		Souvenir wholesaling nec	
		Wholesale trade nec	
	479920	Wholesale Trade Agent—No Goods Handling	0.659%
		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)	
		Internet based wholesaling (no goods handling)	
		Wholesale agents (no goods handling)	

Schedule 13 Table A

#### Division G Retail Trade

This Division includes all employers engaged in the purchasing and onselling of new or used goods to the final consumer for personal or household consumption, or in selected repair activities such as repair of household equipment or motor vehicles.

Retailers generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods and/or use mass media advertising which is designed to attract customers. The display and advertising of goods may be physical or electronic. Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials.

Employers included in this Division include department stores or other shops, motor vehicle retailers and service outlets, stalls, mail order houses, hawkers, door-to-door sellers, milk vendors, vending machine operators and consumer cooperatives.

Employers that purchase and onsell goods to the public via the Internet and employers sellings goods on a commission basis to final consumers for personal or household consumption are also included in this Division.

However, cafes, restaurants, hotels and motels are included in Division H Accommodation, Cafes and Restaurants.

Employers engaged in reselling their own goods by auction are included in this Division, but employers which are engaged in providing auctioning services for others are included in Division L Property and Business Services.

# Subdivision 51 Food Retailing

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
511		<b>Supermarket and Grocery Stores</b>	
	511000	Supermarket and Grocery Stores	4.467%
		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	3.566%
		This class includes employers engaged in retailing fresh meat, fish or poultry.	
		Primary Activities:	
		Butchers' shop operation (retail)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Fish, fresh, retailing	
		Meat retailing (except canned meat)	
		Poultry, fresh, retailing	
		Seafoods, fresh, retailing	
	512200	Fruit and Vegetable Retailing	3.246%
		This class includes employers engaged in retailing fresh fruit or vegetables.	
		Primary Activities:	
		Fruit, fresh, retailing	
		Greengrocery operation (retail)	
		Vegetables, fresh, retailing	
	512300	Liquor Retailing	2.810%
		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	3.100%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) baking bread, cakes, pastries or biscuits are included in Group 216 Bakery Product Mfg; and	
		(b) transport and delivery of bread, cakes, pastries or biscuits with the product not owned by the employer are included in the appropriate class of Group 611 Road Freight Transport.	
		Primary Activities:	
		Biscuits retailing	
		Bread retailing	
		Bread vendors	
		Cakes retailing	
		Hot bread shops	
		Pastries retailing	
	512500	Takeaway Food Retailing	2.733%
		This class includes employers engaged in retailing food ready to be taken away for immediate consumption.	
		Exclusions and References:	
		Employers mainly engaged in selling prepared meals for consumption on the premises are included in Group 573 Cafes and Restaurants.	
		Primary Activities:	
		Canteen operations	
		Chicken, take away, retailing (cooked, ready to eat)	
		Cut lunches retailing	
		Fish and chips, take away, retailing (cooked, ready to eat)	
		Fruit/vegetable juice retailing (for immediate consumption)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Hamburgers, retailing (cooked, ready to eat)	
		Health drink retailing (for immediate consumption)	
		Ice cream retailing (for immediate consumption)	
		Kiosk operations	
		Milk drinks retailing (for immediate consumption)	
		Pizza, take away, retailing (cooked, ready to eat)	
		School canteen operation	
		Soft drinks retailing (for immediate consumption)	
		Take away foods retailing (cooked ready to eat)	
	512600	Milk Vending	3.158%
		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	2.830%
		This class includes employers engaged in retailing specialised food lines, such as confectionery or smallgoods or tobacco products, or convenience store operations also retailing automotive fuels and lubricating oils (no repairing).	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores; and	
		(b) transport, delivery and restocking of vending machines with product not owned by the employer are included in Class 611020—Road Freight Transport—Short Distance.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Confectionery retailing	
		Non-alcoholic drinks retailing	
		Smallgoods retailing	
		Specialised foods retailing nec	
		Tobacco products retailing	
		Vending machine retail product including restocking with product owned by the employer	

# Subdivision 52 Personal and Household Good Retailing

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
521		Depa	artment Stores	
	521000	Depa	artment Stores	2.080%
		signi signi	class includes employers which have a ficant proportion of retail sales (or a ficant absolute amount of retail sales) in modities primary to the following headings:	
		(a)	Fabrics and other soft goods;	
		(b)	Clothing;	
		(c)	China, glassware and houseware;	
		(d)	Perfumes, cosmetics and toiletries;	
		(e)	Furniture;	
		(f)	Household appliances.	
		as oth depar accor	commodities primary to these headings as well ner commodities are normally sold by separate rements or sections within the store with unting and other records maintained on a rementalised basis.	
		Prim	ary Activities:	
		Depa	artment store operation	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
522		Clothing and Soft Good Retailing	
	522100	Clothing Retailing	1.592%
		This class includes employers engaged in retailing clothing or clothing accessories.	
		Primary Activities:	
		Clothing accessories retailing	
		Clothing retailing	
		Foundation garments retailing	
		Fur clothing retailing	
		Gloves retailing	
		Hosiery retailing	
		Leather clothing retailing	
		Millinery retailing	
		Work clothing retailing	
	522200	Footwear Retailing	1.706%
		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	1.949%
		This class includes employers engaged in retailing fabrics, curtains or household textiles, or in installing curtains.	
		Primary Activities:	
		Blankets retailing	
		Curtains installing	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Curtains retailing	
		Dressmaking requisites retailing	
		Fabrics, textile, retailing	
		Household textiles retailing	
		Linen, household, retailing	
		Piece-goods retailing	
		Soft furnishings retailing	
		Yarns retailing	
523		Furniture, Houseware and Appliance Retailing	
	523100	Furniture Retailing	2.770%
		This class includes employers engaged in retailing household furniture, blinds or awnings.	
		Exclusions and References:	
		Employers mainly engaged in the repair or installation of exterior blinds or awnings are included in Class 425920 Exterior/Interior Blind and Awning Installation Services.	
		Primary Activities:	
		Antique reproduction furniture retailing	
		Awnings retailing	
		Blinds retailing	
		Furniture, household, retailing	
		Mattresses retailing	
	523200	Floor Covering Retailing	2.407%
		This class includes employers engaged in retailing household floor coverings.	
		Exclusions and References:	
		Employers mainly engaged in laying floor coverings are included in the appropriate classes in Division E Construction.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Carpets retailing	
		Floor coverings retailing	
		Floor rugs retailing	
		Floor tiles retailing (lino, vinyl, cork, carpet, rubber or ceramic)	
		Parquetry retailing	
	523300	<b>Domestic Hardware and Houseware Retailing</b>	3.087%
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Light	ing stores, retailing	
		Paint	retailing	
		Picni	cware retailing	
		Plasti	c containers, household, retailing	
		Tools	, household, retailing	
		Wallp	paper retailing	
	523400	Dom	estic Appliance Retailing	0.804%
			class includes employers engaged in retailing chold appliances.	
		Exclu	sions and References:	
		_	oyers 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;	
		<i>(c)</i>	installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;	
		(d)	retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;	
		(e)	installing or repairing household electrical appliances not elsewhere classified are included in Class 526110 Household Equipment Repair Services (Electrical); and	
		<i>(f)</i>	hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Air conditioners, household, retailing	
		Computer retailing	
		Computer game console/software retailing	
		Fans, household electric, retailing	
		Floor polishers, household electric, retailing	
		Gas heating appliances, household, retailing	
		Heating equipment, household electric, retailing	
		Household appliances retailing	
		Kerosene heaters, household, retailing	
		Mobile phone retailing	
		Oil heaters, household, retailing	
		Pocket calculators, electronic, retailing	
		Radio receiving sets retailing (except car radios)	
		Refrigerators, household, retailing	
		Shavers, electric, retailing	
		Sound reproducing equipment, household, retailing	
		Stoves, household, retailing	
		Television antennae retailing	
		Television sets retailing	
		Vacuum cleaners retailing	
		Washing machines, household, retailing	
	523500	Recorded Music Retailing	1.514%
		This class includes employers engaged in retailing phonograph records, audio tapes, compact discs, or video cassettes.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Audio cassette retailing	
		Compact disc retailing	
		DVD retailing	
		Phonograph records retailing	
		Video cassette retailing	
524		Recreational Good Retailing	
	524100	Sport and Camping Equipment Retailing	1.370%
		This class includes employers engaged in retailing sporting goods, camping equipment or bicycles.	
		Primary Activities:	
		Ammunition retailing	
		Bicycles retailing	
		Camping equipment retailing	
		Fishing tackle retailing	
		Guns or rifles retailing	
		Snow skis retailing	
		Sporting equipment retailing (except clothing or footwear)	
	524200	Toy and Game Retailing	1.417%
		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	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	524300	Newspaper, Book and Stationery Retailing	1.375%
		This class includes employers engaged in retailing books, periodicals, newspapers, stationery or religious goods.	
		Primary Activities:	
		Artists' supplies retailing	
		Books retailing	
		Greeting cards retailing	
		Magazines retailing	
		Newspapers retailing	
		Periodicals retailing	
		Postcards retailing	
		Religious goods retailing	
		Stationery retailing	
		Writing materials retailing	
	524400	Photographic Equipment Retailing	1.440%
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	524500	Mari	ne Equipment Retailing	1.357%
			class includes employers engaged in retailing or boat accessories.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	repairing boats are included in Class 282220 Boatbuilding;	
		(b)	retailing sailboards, canoes or wetsuits are included in Class 524100 Sport and Camping Equipment Retailing; and	
		(c)	hiring of pleasure craft are included in Class 931911 Sports and Services to Sports nec.	
		Prim	ary Activities:	
		Boat	trailers dealing	
		Boats	dealing (including used)	
		Marii	ne accessories retailing nec	
		Outbo	oard motors retailing	
		Sailir	ng or nautical accessories retailing	
		Yacht	broking	
525		Othe	r Personal and Household Good Retailing	
	525100	Phar Retai	maceutical, Cosmetic and Toiletry iling	1.511%
		presc	class includes employers engaged in retailing ription drugs or patent medicines, cosmetics letries.	
		Prim	ary Activities:	
		Cosm	netics retailing	
		Drug	s retailing	
		Paten	t medicines retailing	
		Perfu	mes retailing	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Pharmacy, retail, operation	
		Prescriptions, medicinal, dispensing	
		Toiletries retailing	
	525200	Antique and Used Good Retailing	2.501%
		This class includes employers engaged in retailing (by auction or private treaty) antiques or second hand goods (except motor vehicles).	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) wholesaling or retailing second hand motor vehicles are included in Class 531100 Car Retailing; and	
		(b) providing auctioning or valuing services (except in the case of real estate or livestock) are included in Class 786900 Business Services nec.	
		Primary Activities:	
		Antiques retailing or auctioning	
		Coin dealing	
		Disposals retailing	
		Pawnbroking	
		Second hand books retailing	
		Second hand clothes retailing	
		Second hand furniture retailing or auctioning	
		Second hand goods retailing (except motor vehicles)	
		Second hand jewellery retailing	
		Stamp dealing	
	525300	Garden Equipment Retailing	3.354%
		This class includes employers engaged in retailing horticultural goods such as seeds, seedlings, shrubs, trees or other nursery stock.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Bulbs, flower, retailing	
		Fertilisers retailing	
		Garden ornaments retailing	
		Garden supplies retailing nec	
		Nursery stock retailing	
		Pesticides retailing	
		Plant pots retailing	
		Plants, garden, retailing	
		Plants, indoor/outdoor hiring	
		Seedlings retailing	
		Seeds, garden, retailing	
		Shrubs or trees retailing	
		Tubers, flower, retailing	
	525400	Flower Retailing	2.274%
		This class includes employers engaged in retailing cut flowers or display foliage.	
		Primary Activities:	
		Cut flowers retailing	
		Display foliage retailing	
		Dried flowers retailing	
		Florist, retail, operation	
	525500	Watch, Spectacles and Jewellery Retailing	1.414%
		This class includes employers engaged in retailing watches, spectacles, clocks or jewellery.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Clocks retailing	
		Jewellery retailing	
		Silverware retailing	
		Spectacles retailing	
		Sunglasses retailing	
		Watches retailing	
	525900	Retailing nec	2.283%
		This class includes employers engaged in retailing goods not elsewhere classified.	
		Primary Activities:	
		Animals, live, retailing	
		Art gallery operation (retail)	
		Brief cases retailing	
		Briquettes retailing	
		Coal retailing	
		Coke retailing	
		Firewood cutting and retailing	
		Fireworks retailing	
		Handbag retailing	
		Ice retailing	
		Leather goods retailing (except apparel)	
		Musical instruments retailing	
		Prams retailing	
		Retailing nec	
		Souvenirs retailing	
		Specialty stores nec	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Swim	ming pool cleaning service	
		Swim	ming pool retailing	
		Trave	l goods retailing	
		Umbr	rellas retailing	
		Wigs	retailing	
526		Hous	ehold Equipment Repair Services	
	526110		ehold Equipment Repair Services trical)	2.273%
			class includes employers engaged in repairing talling household electric appliances.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		<i>(a)</i>	undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;	
		<i>(b)</i>	installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services; and	
		(c)	repairing household electronic appliances are included in Class 526120 Household Equipment Repair Services (Electronic).	
		Prima	ary Activities:	
			onditioners, portable household, repairing—ling maintenance	
		Heati repair	ng equipment, portable household electric, ring	
		House	ehold electric appliances repairing nec	
		Refrig	gerators, household electric, repairing	
		applia	r or maintenance of household electric ances (except heating equipment) not ring electrical work	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Repai	iring household electrical appliances	
		Sewi	ng machines repairing	
		Shave	ers, electric, repairing	
		Stove	s or heaters, household electric, repairing	
		Wash	ing machines, household electric, repairing	
	526120		ehold Equipment Repair Services tronic)	2.273%
			class includes employers engaged in repairing chold electronic appliances.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		<i>(a)</i>	repairing or installing household electric appliances are included in Class 526110 Household Equipment Repair Services (Electrical);	
		<i>(b)</i>	car radio repairing are included in Class 462300 Motor Vehicle New or Used Part Dealing; and	
		(c)	repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.	
		Prim	ary Activities:	
		Anter	nna signal amplifier repairing	
		Casse	ette player repairing	
		CD p	layer repairing	
		DVD	player repairing	
		Radio	repairing (except car radios)	
		Repai	iring household electronic equipment	
		Repai equip	iring household sound reproduction	
		Stere	o equipment repairing	
		Prim Anter Casse CD p DVD Radio Repair	462300 Motor Vehicle New or Used Part Dealing; and repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.  ary Activities: nna signal amplifier repairing ette player repairing layer repairing player repairing o repairing (except car radios) iring household electronic equipment iring household sound reproduction ment	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Television antennae, aerial and satellite dish installation	
		Television sets repairing	
		VCR repairing	
		Video recording equipment repairing	
	526900	Household Equipment Repair Services nec	1.503%
		This class includes employers engaged in repairing non-electric household goods, footwear or leather goods or in providing key cutting or duplicating services.	
		Primary Activities:	
		Boots repairing	
		Footwear repairing	
		Key cutting or duplicating service	
		Leather goods (except apparel) repairing	
		Repairing non-electric household or personal goods nec	
		Shoe repairs	

# **Subdivision 53** Motor Vehicle Retailing and Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
531		Motor Vehicle Retailing	
	531100	Car Retailing	1.499%
		This class includes employers engaged in retailing new or used cars.	
		Primary Activities:	
		New car retailing	
		Used car retailing	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	531200	Motor Cycle Dealing	1.974%
		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	1.682%
		This class includes employers engaged in wholesaling or retailing of caravans or trailers. This class also includes employers engaged in selling mobile homes or cabins.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) dealing in prefabricated sheds not intended for permanent human occupation are included in Class 453900 Building Supplies Wholesaling nec;	
		(b) dealing in boat trailers are included in Class 524500 Marine Equipment Retailing; and	
		(c) hiring of trailers or caravans are included in Class 774220 Other Transport Equipment Leasing nec.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Prim	ary Activities:	
		Carav	vans wholesaling or retailing	
		Horse	e floats wholesaling or retailing	
		Mobi	le homes dealing	
		Traile traile	ers wholesaling or retailing (except boat rs)	
532		Moto	r Vehicle Services	
	532100	Auto	motive Fuel Retailing	2.916%
		engag	class includes employers predominantly ged in retailing automotive fuel or lubricating with no repairing activities.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	wholesaling of petroleum products are included in Class 452100 Petroleum Product Wholesaling;	
		<i>(b)</i>	automotive repairs and services other than electrical repairs in conjunction with automotive fuels and/or lubricating oils retailing are in Class 532900 Automotive Repairs and Services nec; and	
		<i>(c)</i>	convenience store operations also retailing automotive fuel and/or lubricating oils (no repairing) are in Class 512900 Specialised Food Retailing nec.	
		Prim	ary Activities:	
		Autor	notive CNG retailing	
		Diese	el oil retailing	
		Distil	late retailing	
		Engin	ne oils retailing	
		Keros	sene retailing	
		LPG,	automotive, retailing	
		Lubri	cating oils or greases retailing	

Table A Schedule 13

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Motor	vehicle washing or cleaning service	
		Petrol	retailing	
		Servic	ee station operation (mainly petrol retailing)	
	532200	Autor	notive Electrical Services	2.817%
			class includes employers engaged in otive electrical repairing.	
		Exclu.	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	factory reconditioning of automotive electrical equipment are included in Class 281300 Automotive Electrical and Instrument Manufacturing; and	
		<i>(b)</i>	automotive repairs and services other than electrical repairs are included in Class 532900 Automotive Repair and Services nec.	
		Prima	ary Activities:	
		Auto-	electrician operation	
		Auton	notive battery retailing	
		Electr	ical repairing, automotive	
	532300	Smas	h Repairing	2.860%
		repair	class includes employers engaged in ing, panel beating or spray painting smashed vehicles.	
		Exclu	sions and References:	
		body of perma truck	oyers mainly engaged in making permanent conversions to passenger cars, or involved in inent bodywork changes to large vehicles and trays are included in Class 281200 Motor le Body Mfg.	
		Prima	ary Activities:	
		Motor	vehicle body repairing	
		Motor	trimming	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Motor vehicle smash repairing	
		Panel beating (motor body repairing)	
		Rustproofing, automotive	
		Spray painting (motor body repairing)	
		Towing service, motor vehicle	
		Trucks, smash repairing (excluding permanent bodywork changes)	
	532400	Tyre Retailing	2.956%
		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	
	532900	Automotive Repair and Services nec	2.787%
		This class includes employers engaged in repairing motor vehicles and boats other than smash repairs.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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) and automotive electrical repairs are included in Class 532200 Automotive Electrical Services.	
		Primary Activities:	
		Auto accessory installation	
		Boat engine repairs	
		Car alarm and/or immobiliser installation or repair	
		Engine reconditioning, customised	
		Motor vehicle clutch or brake repairing	
		Motor vehicle radiator repairing	
		Muffler repairing, automotive	
		Sun roof installation	
		Transmission or gearbox assemblies, motor vehicle, reconditioning or rebuilding	
		Window tinting after manufacture of windscreen	

Schedule 13 Table A

### Division H Accommodation, Cafes and Restaurants

This Division includes all employers engaged in providing hospitality services in the form of accommodation, meals and drinks.

### Subdivision 57 Accommodation, Cafes and Restaurants

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
571		Accommodation	
	571000	Accommodation	3.672%
		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:	
		Bed and breakfast guest house operation	
		Camping ground operation	
		Caravan park operation	
		Guest house operation	
		Holiday houses and flats operation	
		Hotel operation	
		Mobile home park operation	
		Motel operation	
		Private hotel operation (short term accommodation)	
		Relocatable home park operation	
		Ski-lodge operation	
		Student residences operation (except boarding schools)	

Column 1	Column 2	Colu	Column 4	
Group	Class	Title	and Description	Rate
		Unive service	rsity student residences/accommodation es	
		Youth	hostel operation	
572		Pubs,	Taverns and Bars	
	572000	Pubs,	Taverns and Bars	2.903%
		emplo selling premi consu	lass includes hotels, bars or similar yers (except licensed clubs) engaged in g alcoholic beverages for consumption on the ses, or in selling alcoholic beverages both for mption on and off the premises (eg from shops located at such premises).	
		Exclu	sions and References:	
		Emplo	yers mainly engaged in	
		(a)	retailing alcoholic beverages for consumption off the premises are included in Class 512300 Liquor Retailing; and	
		<i>(b)</i>	operating licensed clubs are included in Class 574000 Clubs (Hospitality).	
		Prima	ary Activities:	
		Bar o <sub>l</sub>	peration (mainly drinking place)	
		Hotel	operation (mainly drinking place)	
		Night	club operation (mainly drinking place)	
		Pub o	peration (mainly drinking place)	
		Taver	n operation (mainly drinking place)	
		Wine	bar operation (mainly drinking place)	
573		Cafes	and Restaurants	
	573000	Cafes	and Restaurants	2.708%
			lass includes employers engaged in ling meals for consumption on the premises.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers which are mainly engaged in	
		(a) retailing ready to eat food in take away containers are included in Class 512500 Takeaway Food Retailing;	
		(b) selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars;	
		(c) operating hospitality clubs are included in Class 574000 Clubs (Hospitality); and	
		(d) internet cafe operation without food or beverage service are included in Class 712000 Telecommunications Services.	
		Primary Activities:	
		Cafe operation	
		Catering service operation	
		Internet cafe operation with food and/or beverage service	
		Restaurant operation	
		Theatre restaurant operation	
574		Clubs (Hospitality)	
	574000	Clubs (Hospitality)	3.119%
		This class includes associations engaged in providing hospitality services to members. These employers also may provide gambling, sporting or other social or entertainment facilities.	
		Primary Activities:	
		Club operation (hospitality)	
		Licensed club operation	
		Operation of sporting grounds or facilities located within the club premises and/or boundaries	

Table A Schedule 13

## Division I Transport and Storage

This Division includes all employers engaged in providing passenger or freight transport by road, rail, water or air; terminal facilities for passengers or freight; services related to transport such as car parking, stevedoring, harbour services, navigation services, airport operation or space port operation; booking, travel, freight forwarding, crating or customs agency services; and storage facilities. Employers engaged in operating pipelines for the transportation of oil, gas, etc, on a contract or fee basis are included in this Division.

#### **Subdivision 61 Road Transport**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
611		Road Freight Transport	
	611010	Road Freight Transport—Bulk Freight	6.694%
		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—Long Distance as appropriate; and	
		(c) crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec; and	
		(d) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 661900 Services to Road Transport nec.	

Column 1 Column 2		Column 3		Column 4		
Group	Class	Title	and Description	Rate		
		Prin	nary Activities:			
		Bulk	freight transport (road)			
		Cont	Container transport (road)  Fruck relocation service			
		Truc				
	611020	Road	Road Freight Transport—Short Distance			
		trans drive unloa 500 l empl for g	class includes employers engaged in the portation of general freight by road, where the er is generally involved in loading and ading the freight, involving distances of up to km for the round trip. It also includes oyers engaged in renting trucks with drivers eneral road freight transport up to 500 km for bund trip.			
		Excli	usions and References:			
		Emp	loyers 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;			
		<i>(b)</i>	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;			

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(f) leasing or hiring trucks from own stocks, without drivers are included in Class 774100 Motor Vehicle Hiring; and	
		(g) restocking of vending machines where the employer is the owner of the product contained in the vending machine is included in Class 512900—Specialised Food Retailing nec.	
		Primary Activities:	
		Bulk newspaper delivery service, short distance	
		Delivery service, road (except courier), short distance	
		Home delivery (groceries)	
		Taxi truck service (with driver), short distance	
		Truck hire service (with driver), short distance	
		Vending machine restocking where the product is not owned by the employer	
	611030	Road Freight Transport—Long Distance	6.864%
		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; and	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(c) short and long distance relocation of vehicles where the vehicle is driven and not carried as freight is included in Class 664900 Services to Transport nec.	
		Primary Activities:	
		Bulk newspaper delivery service, long distance	
		Delivery service, road (except courier), long distance	
		Taxi truck service (with driver), long distance	
		Truck hire service (with driver), long distance	
	611040	Furniture Delivery and Removal Service	7.099%
		This class includes employers engaged in the packing, delivery and relocation of household and office furniture by road.	
		Exclusions and References:	
		Employers mainly engaged in the bulk delivery of new household and office furniture from manufacturer to wholesaler, or wholesaler to retailer are included in Class 611010 Road Freight Transport—Bulk Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 Road Freight Transport—Long Distance as appropriate.	
		Primary Activities:	
		Home furniture delivery service	
		Office furniture delivery service	
		Furniture removal service	
612		Road Passenger Transport	
	612100	Long Distance Bus Transport	3.258%
		This class includes employers engaged in operating buses for the transportation of passengers over long distances.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Emplo passe contro are in	sions and References: oyers mainly engaged in providing road nger terminal facilities or services on a act or fee basis to road transport employers cluded in Class 661900 Services to Road port nec.	
		Prima	ary Activities:	
		Chart	er bus service, long distance	
		Passe	nger transport service, bus, long distance	
		Touris	st coach service, long distance	
	612200	Short Tram	t Distance Bus Transport (Including lway)	3.829%
		urban in ope	class includes employers engaged in operating buses for the transportation of passengers, or erating tramways for the transportation of ngers.	
		Exclu	sions and References:	
		Emple	oyers 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	
		<i>(c)</i>	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.	
		Prima	ary Activities:	
		Airpo	ort bus service	
		Chart	er bus service, short distance	
		Metro	ppolitan bus service	
		O-bał	nn bus service	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Passe	enger transport service, bus, short distance	
		Schoo	ol bus service	
		Touri	st coach service, short distance	
		Tram	way passenger transport service	
	612310		Drivers—Metropolitan—T-Plate	\$1,916 per plate
		Owner partner they on number	class includes employers engaged in operating abs with T-plates in the metropolitan areas. er/operators who are sole traders or erships are eligible for WIC 612315 where can provide evidence to their insurer of the per of shifts drivers other than themselves the taxi.	
			operators that are limited proprietary vanies are not eligible for WIC 612315.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	operating taxi trucks with drivers are included in Group 611 Road Freight Transport;	
		<i>(b)</i>	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.	
		Prim	ary Activities:	
		Taxi	cab service	
	612315	Taxi	Drivers—Metropolitan—T-plate	\$900 per plate
		taxi c	class includes employers engaged in operating abs with T-plates in metropolitan areas using drivers on average of 2 shifts per week or	

Table A Schedule 13

#### Column 2 Column 3 Column 1 Column 4 Group **Class Title and Description** Rate Exclusions and References: *Plate operators that are limited proprietary* companies are not eligible for this class. Employers mainly engaged in 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 leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring. 612320 \$1,264 per Taxi Drivers—Non-metropolitan—TC-plate plate This class includes employers engaged in operating taxi cabs with TC-plates in country areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612322, 612324 or 612326 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi. Plate operators that are limited proprietary companies are not eligible for WIC 612322, 612324 or 612326. Exclusions and References: Employers mainly engaged in 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 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:**

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Taxi cab service

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	612322	Taxi I	Drivers—Non-Metropolitan—TC-plate	\$117 per plate
		operat	lass includes owner/operators engaged in ing taxi cabs with TC-plates in country areas o intention to employ other drivers.	
		Exclu.	sions and References:	
			operators that are limited proprietary unies are not eligible for this class.	
		Emplo	yers mainly engaged in	
		(a)	operating taxi trucks with drivers are included in Group 611 Road Freight Transport;	
		(b)	leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and	
		(c)	leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.	
	612324	Taxi I	Orivers—Non-Metropolitan—TC-plate	\$414 per plate
		taxi ca	lass includes employers engaged in operating abs with TC-plates in country areas using drivers on average of up to 1 shift per week.	
		Exclu	sions and References:	
			operators that are limited proprietary unies are not eligible for this class.	
		Emplo	yers 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.	

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Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	612326	Taxi	Drivers—Non-Metropolitan—TC-plate	\$799 per plate
		taxi c	class includes employers engaged in operating abs with TC-plates in country areas using drivers on average of up to 2 shifts per week.	
		Exclu	sions and References:	
			operators that are limited proprietary anies are not eligible for this class.	
		Empl	oyers mainly engaged in	
		(a)	operating taxi trucks with drivers are included in Group 611 Road Freight Transport;	
		<i>(b)</i>	leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and	
		(c)	leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.	
	612330	Hire	Car Drivers	\$1,203 per plate
		hire c	class includes employers engaged in operating ars with HC-plates with drivers for the portation of passengers.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	operating taxi trucks with drivers are included in Group 611 Road Freight Transport;	
		<i>(b)</i>	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.	
		Prim	ary Activities:	
			·	

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Hire car with drivers

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	612340	Other Road Passenger Transport nec	3.491%
		This class includes employers engaged in operating other forms of road vehicles nec for the transportation of passengers, taxi base operations (except for drivers) and taxi call centres.	
		Primary Activities:	
		Hire car service operators (without HC-plates)	
		Road passenger transport nec	
		Taxi booking operations (except for taxi trucks)	
		Taxi cab management service (ie operation on behalf of owner)	
		Taxi network operation (except for taxi trucks)	
		Taxi radio base operation (except for taxi trucks)	

# Subdivision 62 Rail Transport

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
620		Rail Transport	
	620000	Rail Transport	3.587%
		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;	

Table A Schedule 13

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		(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.	
		Prim	ary Activities:	
		Conta	niner terminal operation (railway)	
		Freig	ht transport service (railway)	
		Loco	motive leasing	
		Passe	nger transport service (railway)	
		Railw	ay station operation	
			rban railway transport service (except way transport)	
		Term	inal operation (railway)	

# **Subdivision 63 Water Transport**

Column 1 Column 2		Column 3	Column 4	
Group Class		Title and Description	Rate	
630		Water Transport		
	630100	International Sea Transport	3.016%	
		This class includes employers engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic and foreign ports.		

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Column 1	Column 2	Column 3		Column 4
Group	Class	Title	and Description	Rate
			Exclusions and References: Employers mainly engaged in	
		(a)	repairing, refitting or converting ships are included in Class 282100 Shipbuilding;	
		<i>(b)</i>	operating sea transport terminals are included in Class 662200 Water Transport Terminals;	
		(c)	providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;	
		(d)	sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and	
		(e)	leasing, hiring, or chartering ships without crew are included in Class 774220 Other Transport Equipment Leasing nec.	
		Prim	ary Activities:	
		Freig transp	ht transport service (international sea port)	
			n cruise services (between domestic and gn ports)	
		Passe transp	nger transport service (international sea port)	
			management service for international sea port (ie operation of ships on behalf of rs)	
	630200	Coas	tal Water Transport	3.371%
		opera passe ports charte	class includes employers engaged in the tion of vessels for the transportation of ngers or freight by sea between domestic. It also includes employers engaged in ering or leasing ships with crew, for any d, for use in coastal sea transport.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title and Description		Rate
		Exclu	sions and References:	
		Empl	oyers 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;	
		<i>(b)</i>	operating sea transport terminals are included in Class 662200 Water Transport Terminals;	
		(c)	providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;	
		(d)	operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec;	
		(e)	sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and	
		<i>(f)</i>	leasing, hiring or chartering ships, fishing boats or pleasure craft without crew are included in Class 774220 Other Transport Equipment Leasing nec.	
		Prim	ary Activities:	
		perio	charter, lease or rental (with crew; for any d; for coastal water transport; except ational)	
		Freig	ht transport service (coastal sea transport)	
		Island	d ferry operation (in coastal waters)	
		Ocea	n cruise services (between domestic ports)	
		Passe	enger transport service (coastal sea transport)	
			charter, lease or rental (with crew; for any d; for coastal sea transport)	
			management service for coastal sea transport peration of ships on behalf of owners)	

Column 1	Column 2	Colu	mn 3	Column 4	
Group	Class	Title	Title and Description		
		Vehic	cular ferry operation (in coastal waters)		
		Water	r Taxi		
	630300	Inlan	nd Water Transport	2.876%	
		opera or pas	class includes employers engaged in the ation of vessels for the transportation of freight ssengers in harbours or inland waters (except oats or lighters).		
		Exclu	sions and References:		
		Empl	oyers mainly engaged in		
		(a)	operating vehicular punts are included in Class 661900 Services to Road Transport nec;		
		<i>(b)</i>	providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and		
		(c)	hiring or renting pleasure boats from own stocks, without crew, are included in Class 774220 Other Transport Equipment Leasing nec.		
		Prim	ary Activities:		
			e operation (river, harbour or lake; with or out restaurant facilities)		
		Freig	ht transport service (river, harbour or lake)		
		Passe	enger ferry operation (river, harbour or lake)		
		Passe	enger transport service (river, harbour or lake)		
			r taxi service (river, harbour or lake)		
			` ,		

Table A Schedule 13

# **Subdivision 64** Air and Space Transport

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
640		Air a	and Space Transport	
	640100	Sche	duled International Air Transport	2.014%
		aircra of pa	class includes employers engaged in operating aft on scheduled routes for the transportation ssengers or freight between domestic and gn ports.	
		Excli	isions and References:	
		Empl	loyers mainly engaged in	
		(a)	repairing aircraft are included in Class 282400 Aircraft Mfg;	
		<i>(b)</i>	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.	
		Prim	nary Activities:	
			raft charter, lease or rental (with crew; for use heduled international air transport)	
		Air tı	ransport service (scheduled international)	
			ransport terminal operation (for scheduled national air transport; except airports)	
			tht transport service (scheduled international ansport)	
			enger transport service (scheduled national air transport)	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	640200	Sched	luled Domestic Air Transport	1.560%
		aircra	class includes employers engaged in operating ft on scheduled routes for the transportation ssengers or freight domestically.	
		Exclu	sions and References:	
		Emple	oyers 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.	
		Prima	ary Activities:	
		Air tr	ansport service (scheduled domestic)	
			ansport terminal operation (for scheduled stic air transport; except airports)	
			aft charter, lease or rental (with crew; for use eduled domestic air transport)	
		Freigl transp	nt transport service (scheduled domestic air port)	
		Passe transp	nger transport service (scheduled domestic air port)	
	640300	Non-S	Scheduled Air and Space Transport	1.722%
		aircra transp	class includes employers engaged in operating ft on other than scheduled routes for the portation of passengers or freight. It also les employers engaged in operating flying ls.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References:	
		Employers mainly engaged in	
		(a) aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;	
		(b) repairing aircraft are included in Class 282400 Aircraft Mfg;	
		(c) civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;	
		(d) air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;	
		(e) leasing or hiring aircraft without crew, from own stocks are included in Class 774220 Other Transport Equipment Leasing nec; and	
		(f) aerial surveying or photography are included in Class 782200 Surveying Services.	
		Primary Activities:	
		Aerial advertising services	
		Aircraft charter, lease or rental (with crew; for use in non-scheduled air transport)	
		Air transport terminal operation (for non-scheduled air transport; except airports)	
		Freight transport service (non-scheduled air transport)	
		Passenger transport service (non-scheduled air transport)	
		Space transport service (non-scheduled)	
		Skywriting	
		Hot air ballooning	
		Helicopter Charter	

Schedule 13 Table A

# **Subdivision 65 Other Transport**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
650		Other Transport	
	650100	Pipeline Transport	4.856%
		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	4.856%
		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	

Table A Schedule 13

# **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	2.364%
		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	3.265%
		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)	
		Escort vehicle operations for road haulage	
		Terminal facilities provision (to road freight or passenger transport employers on a fee or contract basis)	
		Toll bridge operation	
		Toll road operation	
		Vehicle relocation service (where the vehicle is driven and not carried as freight)	
		Vehicular ferry or punt operation (in inland waters)	
		Weighbridge operation	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
662		Services to Water Transport	
	662100	Stevedoring	6.945%
		This class includes employers engaged in the provision of labour for the loading or unloading of vessels.	
		Primary Activities:	
		Ship loading or unloading service (provision of labour only)	
		Stevedoring	
	662200	Water Transport Terminals	2.014%
		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	1.876%
		This class includes employers engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
			sions and References: oyers 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.	
		Prima	ary Activities:	
		Port o	pperation	
		Whar	f facility leasing	
		Whar	f provision	
	662910	Wate	r Transport Agency Services	0.447%
		provi	class includes employers engaged in ding administrative and agency services to transport not elsewhere classified.	
		Exclu	sions and References:	
		Emple	oyers 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;	
		<i>(b)</i>	operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;	
		<i>(c)</i>	sea freight forwarding are included in Class 664300 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;	
		(d)	providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(e) ship broking are included in Class 664900 Services to Transport nec; and	
		(f) operating marina facilities for pleasure craft are included in Class 931911 Sports and Services to Sports nec.	
		Primary Activities:	
		Ship registration service	
		Shipping agency service	
		Ships agency service	
	662920	Services to Water Transport nec	4.319%
		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	
		Pilotage service	
		Port services nec	
		Salvage service, marine	
		Towboat operation	
		Tugboat operation	
		Waterways, navigable, operation	

Column 1	Column 2	Column 3		Column 4
Group	Class	Title	and Description	Rate
663		Serv	ices to Air Transport	
	663000	Serv	ices to Air Transport	2.221%
		provi aeros	class includes employers engaged in ding civil airport and space port facilities, space navigation, and other services to air or e transport employers.	
		Excli	isions and References:	
		Empl	loyers mainly engaged in	
		(a)	aircraft repair are included in Class 282400 Aircraft Mfg;	
		<i>(b)</i>	aircraft leasing or chartering with crew, or in the operation of passenger or freight air transport terminals (whether at airports or not) are included in the appropriate classes of Group 640 Air and Space Transport;	
		(c)	operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services; and	
		(d)	aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774220 Other Transport Equipment Leasing nec.	
		Prim	ary Activities:	
		Airpo	ort operation (civil; except air transport inals)	
		Airpo	ort services	
		Navi	gation service, air transport	
		Space	e port operation	
664		-	er Services to Transport	
004	CC4100		<u>-</u>	0.4710/
	664100		el Agency Services	0.471%
		provi and/c	class includes employers engaged in ding travel agency services such as transport or accommodation bookings and tour esaling or retailing.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Booking service (passenger transport and/or accommodation)	
		Ticket consolidation service (for passenger transport)	
		Ticket selling (for non-resident airlines)	
		Tour guide service	
		Tour retailing service	
		Tour wholesaling service	
		Tourist bureau service	
		Travel agency service	
	664210	Freight Forwarding (Road)—Goods Handling	3.070%
		This class includes employers engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if their activities in this regard include manually or mechanically handling the goods involved.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) freight forwarding by road who do not undertake any manual or mechanical handling of goods are included in 664220 Freight Forwarding (Road)—No Goods Handling; and	
		(b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.	
		<b>Primary Activities:</b>	

Freight forwarding service (road)—goods handling

Column 1	Column 2	lumn 2 Column 3	
Group	Class	Title and Description	Rate
	664220	Freight Forwarding (Road)—No Goods Handling	0.636%
		This class includes employers engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if they do not undertake any manual or mechanical handling of the goods involved.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) freight forwarding by road who undertake any manual or mechanical handling of goods are included in 664210 Freight Forwarding (Road)—Goods Handling; and	
		(b) freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.	
		Primary Activities:	
		Freight forwarding service (road)—no goods handling	
	664310	Freight Forwarding (Other than Road)—Goods Handling	1.357%
		This class includes employers engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they undertake any manual or mechanical handling of the goods involved.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) freight forwarding other than by road who do not undertake any manual or mechanical handling of goods are included in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class Title and Description		Rate	
		(b)	road freight forwarding are included in Class 664210 Freight Forwarding (Road)— Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and	
		<i>(c)</i>	freight brokerage are included in Class 664900 Services to Transport nec.	
		Prima	ary Activities:	
		Freight handl	nt forwarding service (except by road), goods ing	
		Rail f	reight forwarding	
	664320		ht Forwarding (Other than Road)—No s Handling	0.520%
		contra and us perfor and/or emplo under	class includes employers engaged in acting to transport goods for other enterprises, sing one or more different enterprises to rm the contracted services by way of rail r air and/or sea freight transport. Such overs are included in this class if they do not take in any manual or mechanical handling of oods involved.	
		Exclu	sions and References:	
		Emple	oyers 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;	
		<i>(b)</i>	road freight forwarding are included in Class 664210 Freight Forwarding (Road)— Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and	
		<i>(c)</i>	freight brokerage are included in Class 664900 Services to Transport nec.	
		Prima	ary Activities:	
			nt forwarding service (except by road), no shandling	

Column 1	Column 2	Colu	Column 3		
Group	Class	Title	and Description	Rate	
	664410	Custo	oms Agencies—Goods Handling	1.454%	
		provid	class includes employers engaged in ding customs services which involve any al or mechanical handling of goods.		
		Exclu	sions and References:		
		Emple	oyers mainly engaged in		
		<i>(a)</i>	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.		
		Prima	ary Activities:		
		Custo	ms agency service, goods handling		
		Custo	ms clearance service, goods handling		
	664420	Custo	oms Agencies—No Goods Handling	0.541%	
		provid	class includes employers engaged in ding customs services which do not involve nanual or mechanical handling of goods.		
		Exclu	sions and References:		
		Emple	oyers mainly engaged in		
		(a)	customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and		
		<i>(b)</i>	international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.		
		Prima	ary Activities:		
		Custo	ms agency service, no goods handling		
		Custo	ms clearance service, no goods handling		

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Export documentation preparation service	
		Import documentation preparation service	
	664900	Services to Transport nec	0.634%
		This class includes employers engaged in the provision of services to transport not elsewhere classified.	
		Exclusions and References: Employers mainly engaged in hiring or leasing pallets, from own stocks, are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.	
		Primary Activities:	
		Crating or packing service (for transport)	
		Transport container repair or refurbishing	
		Wool dumping	

# Subdivision 67 Storage

Column 1	Column 2	Column 3	Column 4	
Group	Class	Title and Description	Rate	
670		Storage		
	670100	Grain Storage	4.982%	
		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		

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Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Grain storage	
		Storage service (grain)	
	670900	Storage nec	3.769%
		This class includes employers engaged in providing storage or warehousing services not elsewhere classified.	
		Exclusions and References:	
		Employers engaged in self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers.	
		<b>Primary Activities:</b>	
		Bond store operation	
		Free store operation (storage of goods not under bond)	
		Controlled atmosphere store operation	
		Furniture storage service	
		Self-storage service, involved in goods handling and/or storage operations	
		Storage service nec	
		Warehousing nec	

#### **Division J** Communication Services

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

#### **Subdivision 71 Communication Services**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
711		Postal and Courier Services	
	711110	<b>Postal Delivery Services</b>	3.651%

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	<b>Postal Agency Services</b>	1.056%
		This class includes employers engaged in post office agencies and sale of postage stamps.	
		Exclusions and References:	
		Employers mainly engaged in the express door-to-door pick up and delivery of unstamped letters and mail-type articles are included in Class 711200 Courier Services.	
		Primary Activities:	
		Mailbox rental services	
		Post office operation	
		Postal agency operation	
	711200	Courier Services	3.769%
		This class includes employers engaged in the express door-to-door pick up, transport, and delivery of letters and mail-type articles. The activity may involve the use of one or more modes of transport which may be privately or publicly owned.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		<i>(a)</i>	other ordinary private sector delivery services are included in the appropriate classes in Division I Transport and Storage; and	
		(b)	ordinary (non-express) post office parcel delivery services are included in Class 711110 Postal Delivery Services.	
		Prim	ary Activities:	
		Cour	iers	
		Custo	omised express pick up and delivery service	
		Mess	enger service	
712		Telec	communication Services	
	712000	Telec	ommunication Services	0.351%
		provi	class includes employers engaged in ding telecommunication services to the public ire, cable or radio.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;	
		<i>(b)</i>	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;	
		<i>(c)</i>	operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec;	
		(d)	operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services; and	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(e) operating internet cafes with food and/or beverage service are included in Class 573000 Cafes and Restaurants.	
		<b>Primary Activities:</b>	
		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.

Table A Schedule 13

#### **Subdivision 73** Finance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
731		Central Bank	
	731000	Central Bank	0.366%
		This class includes employers engaged in the operation of government central banks, not involving personal "over the counter" customer service.	
		Primary Activities:	
		Government central bank operation	
732		Deposit Taking Financiers	
	732100	Banks	0.278%
		This class includes employers engaged in the banking activities of recognised banks.	
		Primary Activities:	
		Development bank operation	
		Savings bank operation	
		Trading bank operation	
	732200	<b>Building Societies</b>	0.724%
		This class includes employers and specialised financiers engaged in providing loans for home building or purchasing purposes, as well as taking deposits.	
		Primary Activities:	
		Permanent building society operation	
	732300	Credit Unions	0.724%
		This class includes employers engaged in the operation of credit unions or cooperatives engaged in lending money to their members for various purposes, as well as taking deposits.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Credit union operation	
	732400	Money Market Dealers	0.321%
		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	0.592%
		This class includes employers engaged in the provision of finance which is predominantly in the form of business and commercial lending, including financial leasing, and in borrowing funds for this purpose from the public or from related organisations.	
		Exclusions and References:	
		Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.	
		Primary Activities:	
		Financial intermediation nec	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
733		Other Financiers	
	733000	Other Financiers	0.366%
		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.	
		<b>Primary Activities:</b>	
		Financing nec	
		Motor vehicle leasing on purely financial basis	
		Terminating building society operation (except terminating building society management on a commission or fee basis)	
734		Financial Asset Investors	
	734000	Financial Asset Investors	0.373%
		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.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Empl in act or fur service classe accor	oyers of holding companies mainly engaged tivities other than holding shares, or of trusts and mainly engaged in producing goods or ces (rather than merely investing money), are ified to the appropriate industry classes in redance with their major activity. Employers by engaged in	
		(a)	providing benefits through separately constituted funds are included in 741200 Superannuation Funds;	
		(b)	underwriting new security issues, or in buying or selling stocks, shares or other financial securities for others are included in Class 751100 Financial Asset Broking Services;	
		(c)	managing (eg on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or employers mainly engaged in providing trustee or financial asset investment advisory services are included in Class 751900 Services to Finance and Investment nec; and	
		( <i>d</i> )	operating real property are included in Subdivision 77 Property Services.	
		Prim	ary Activities:	
			dly Society operation (investment type; in minantly financial assets)	
		predo	tment operation (own account; in ominantly financial assets; except rannuation funds)	
		predo	oyer trust operation (investment type; in ominantly financial assets; except trust gement on a commission or fee basis)	
			ing company operation (viz holding shares in diary companies)	

Table A Schedule 13

#### **Subdivision 74** Insurance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
741		Life Insurance and Superannuation Funds	
	741100	Life Insurance	0.316%
		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	<b>Superannuation Funds</b>	0.316%
		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	
		Superannuation fund, separately constituted, operation	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
742		Other Insurance	
	742100	<b>Health Insurance</b>	0.800%
		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	<b>General Insurance</b>	0.641%
		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	
		Insurance provision nec	
		Mortgage insurance provision	
		Motor vehicle insurance provision	
		Owner's liability insurance provision	
		Reinsurance (except life) provision	

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Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Third party insurance provision	
		Travel insurance provision	
		Worker's compensation insurance provision	

## **Subdivision 75** Services to Finance and Insurance

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
751		Services to Finance and Investment	
	751100	Financial Asset Broking Services	0.220%
		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	0.226%
		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.	
		<b>Primary Activities:</b>	
		Credit card administration service	
		Executor service	
		Finance consultant service	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Finance service nec	
		Financial asset investment consultant service	
		Fund raising (on a commission or fee basis) nec	
		Money changing service (non-bank)	
		Nominee service	
		Portfolio, investment, management service (on a commission or fee basis)	
		Security valuation service	
		Share registry operation	
		Stock exchange operation	
		Terminating building society management service (on a commission or fee basis)	
		Trustee service	
		Welfare fund raising	
752		Services to Insurance	
	752000	Services to Insurance	0.284%
		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	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Insurance broking service	
		Insurance consultant service	
		Insurance fund management service (on a commission or fee basis)	
		Superannuation fund management service (on a commission or fee basis)	

## Division L Property and Business Services

This Division includes all employers engaged in renting and leasing assets as well as employers engaged in providing a wide variety of business services.

# **Subdivision 77 Property Services**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
771		<b>Property Operators and Developers</b>	
	771110	Residential Strata Schemes	0.907%
		This class consists of residential strata schemes.	
		Primary Activities:	
		Residential strata schemes (body corporate employer)	
	771120	<b>Residential Property Operators</b>	0.666%
		This class includes employers engaged in renting or leasing their own or leased residential properties (including space in such properties) or dwellings (other than holiday houses or flats) to others. Note: All renting and leasing activities can be performed either as owner or as lease holder. Leasing includes sub-leasing.	

Column 1	Column 2	Column 3	Colum	n 4
Group	Class	Title and Description	Rate	
		Exclusions and References:		
		Employers mainly engaged in		
		(a) undertaking or supervising con- work arising from the subdivis development of land are include appropriate industry classes in Construction; and	ion or led in the	
		(b) operating hotels or motels (exclicensed premises), boarding of houses, student residences, can holiday houses or flats (except leasing dwellings) are included 571000 Accommodation; and	or rooming ravan parks, in renting or	
		(c) leasing or sub-leasing propert disabled, aged or disadvantag where care is provided are inc appropriate class of Group 87	ed persons luded in the	
		Primary Activities:		
		Apartments (except holiday apartment easing	ts) renting or	
		Buildings renting or leasing, resident	al	
		Flats (except holiday flats) renting or	leasing	
		Houses (except holiday houses) rentin	ng or leasing	
		Manufactured home villages where accommodation is on a long term bas	is	
	771210	Commercial Property Strata Schen	nes 0.915%	
		This class consists of commercial proschemes.	perty strata	
		Primary Activities:		
		Commercial property strata schemes corporate employers)	(body	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	771220		nercial Property Operators and Real e Developers	0.622%
		leasin This c subdi under	class includes employers engaged in the g out of commercial and industrial property. class also includes employers engaged in land vision and development, except those taking supervision or oversighting of ruction work.	
		Exclu	sions and References:	
		<i>(a)</i>	Employers mainly engaged in supervising or oversighting construction activities are included in the relevant class in Division E Construction.	
		(b)	Employers engaged in self storage operations with goods handling and storage operations are in Class 670900 Storage nec.	
		Prim	ary Activities:	
		Build	ings, non-residential, renting or leasing	
		Land	development or subdivision	
		Prope	rty, non-residential, renting or leasing	
			ential property developers (except ruction)	
			torage operations where employees only rm administrative and/or managerial duties	
772		Real	Estate Agents	
	772000	Real	Estate Agents	0.462%
		purch	class includes employers engaged in valuing, asing, selling (by auction or private treaty), ging or renting real estate for others.	
		Exclu	sions and References:	
		estate legal	oyers mainly engaged in providing a real title transfer service performed by qualified practitioners are included in Class 784100 Services.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Broking service (real estate)	
		Conveyancing service (other than by employees of qualified legal practitioners)	
		Real estate agency service	
		Real estate auctioning service	
		Real estate body corporate management service	
		Real estate broking service	
		Real estate management service	
		Real estate rental agency service	
		Real estate title transfer service (other than by employers of qualified legal practitioners)	
		Real estate valuers	
		Time share apartment management service	
		Title searching service	
		Valuing service (real estate)	
773		Non-Financial Asset Investors	
	773000	Non-Financial Asset Investors	0.804%
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title and Description		Rate
774		Machinery and Equipment Hiring and Leasing		
	774100	Motor Vehicle Hiring		2.047%
		This class includes employers engaged in leasing, hiring or renting motor vehicles from own stocks, without drivers (except licensed taxi cabs or hire cars).		
		Exclu.	Exclusions and References:	
		Emplo	oyers mainly engaged in	
		(a)	hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;	
		<i>(b)</i>	leasing, hiring or renting licensed taxi cabs or hire cars are included in the appropriate class in Group 612 Road Passenger Transport; and	
		(c)	leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers.	
		Prima	ary Activities:	
		Bus le	easing (from own stocks; without driver)	
			ervan leasing, hiring or renting (from own s; without driver)	
			asing, hiring or renting (from own stocks, ut driver; except licensed hire cars or taxi	
			leasing, hiring or renting (from own stocks; ut driver)	
	774210	Boat a	and Ferry Hiring	3.046%
			class includes employers engaged in leasing ng ships, boats or ferries without drivers or	
		Prima	ary Activities:	
		Boat 1	easing	
		House	eboat leasing	
		Ship 1	easing	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	774220	Other Transport Equipment Leasing nec	3.144%
		This class includes employers engaged in leasing, hiring or renting aircraft or land transport equipment other than motor vehicles from their own stocks, without drivers or crew (except for mobile advertising billboard service). The renting of containers is also included.	
		Primary Activities:	
		Aircraft leasing	
		Caravan hiring	
		Container hiring	
		Horse trailer hiring	
		Mobile advertising billboard service	
		Railroad stock hiring	
		Trailer hiring (including boat trailers)	
	774310	Plant and Machinery Hiring and Leasing Without Operator	3.369%
		This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) without operators, from stock physically held for that purpose.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance); and	
		(b) fixed or mobile crane operation on construction or building sites are included in Class 421020 Site Preparation Services.	
		Primary Activities:	
		Agricultural machinery leasing	
		Amusement machines, coin operated, hiring	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Audio-visual equipment hiring and/or leasing	
		Construction machinery leasing	
		Crowd and/or traffic barriers hiring and/or leasing	
		Juke box machines, hiring and/or leasing	
		Leasing of demountable buildings, school rooms and/or construction sheds	
		Leasing of plant or equipment (from own stocks; without operators; except transport equipment)	
		Mobile crane hiring and/or leasing	
		Motion picture recording equipment hiring and/or leasing	
		Public address systems hiring and/or leasing	
		Scientific, medical or professional equipment hiring and/or leasing	
		Sound equipment hiring and/or leasing	
		Vending machine hiring and/or leasing	
	774320	Plant and Machinery Hiring and Leasing With Operator	3.853%
		This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators.	
		Exclusions and References:	
		Employers engaged in leasing or hiring concrete pumping equipment with operators (who also provide formwork, pouring and finishing services) are in Class 422110 Concrete Construction Services.	
		Employers mainly engaged in	
		(a) leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods are included in Subdivision 73 Finance); and	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(b) leasing or hiring earthmoving equipment or construction equipment with operators are in Class 421020 Site Preparation Services.	
		Primary Activities:	
		Audio-visual equipment hiring and/or leasing with operator	
		Concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving and/or finishing services)	
		Industrial machinery leasing, with operator	
		Leasing of plant or equipment	
		Mobile crane hiring and/or leasing with operator (other than for construction or building site)	
		Motion picture equipment hiring and/or leasing with operator	
		Sound equipment hiring and/or leasing with operator	
	774330	Office Equipment Hiring and Leasing	0.462%
		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	

Table A Schedule 13

### **Subdivision 78 Business Services**

Column 1	Column 2	Colu	Column 3		
Group	Class	Title	and Description	Rate	
781		Scier	ntific Research		
	781000	Scier	ntific Research	0.626%	
		unde	class includes employers engaged in rtaking research in the agricultural, biological, ical or social sciences.		
		Excli	usions and References:		
		Empl	loyers 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.		
		Prim	nary Activities:		
			nautical research institution operation (except ersity)		
			cultural research institution operation (except ersity)		
			ogical research institution operation (except ersity)		
			omic research institution operation (except ersity)		
			research institution operation (except ersity)		
			strial research institution operation (except ersity)		

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	<b>Architectural Services</b>	0.325%
		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	<b>Surveying Services</b>	0.724%
		This class includes employers engaged in providing surveying services (including exploration surveying services on contract).	

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

Column 1	Column 2	Colu	mn 3	Column 4	
Group	Class	Title	and Description	Rate	
	782300	Cons	ulting Engineering Services	0.373%	
		provi Also	This class includes employers engaged in providing off-site consultant engineering services. Also included are employers engaged in providing quantity surveying services.		
		Exclu	sions and References:		
		Empl	oyers mainly engaged in		
		<i>(a)</i>	the physical or chemical transformation of materials into new products are included in the appropriate classes in Division C Manufacturing;		
		<i>(b)</i>	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.		
		Prim	ary Activities:		
		Boat	designing service		
		Build	ling consultancy service		
		Build	ling inspection service		
		Chen	nical engineering service (consulting)		
		Civil	engineering service (consulting)		
		Cons	ultant engineering service nec		
		Draw	ring office service (engineering)		
		Elect	rical engineering service (consulting)		
		Elect	ronic engineering service (consulting)		
		Hydr	aulic engineering service (consulting)		
		Marii	ne engineering service (consulting)		

Column 1	Column 2	Colu	ımn 3	Column 4		
Group	Class	Title	and Description	Rate		
			rials handling engineering service sulting)			
		Minii	Mining engineering service (consulting)			
		Nava	Naval architecture service			
		Pipel	Pipeline engineering service (consulting)			
		Quan	tity surveying service			
		Sanit	ary engineering service (consulting)			
		Traff	ic engineering service (consulting)			
	782910	Labo	oratory Services nec	0.950%		
			class includes employers engaged in operating atories or testing services.			
		Exclu	usions and References:			
		Empl	oyers mainly engaged in			
		(a)	providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and			
		<i>(b)</i>	providing pathology services for the medical profession are included in Class 863100 Pathology Services.			
		Prim	ary Activities:			
		Analy	ytical laboratory			
		Chen	nical analysis service nec			
			ratory operation (providing chemical, food, rical engineering or other technical services)			
		Mate	rials strength testing service			
		Non-	destructive testing service			
		Plant	tissue culture laboratory			
		Testi	ng or assay service (on a fee or contract basis)			
		Wool	testing service			

Column 1	Column 2	Column 3		Column 4	
Group	Class	Title and I	Description	Rate	
	782920	Technical S	Services nec	0.722%	
		This class in providing so elsewhere c engaged in meteorolog meteorolog testing serv			
		Exclusions	and References:		
		Employers	mainly engaged in		
		are i	iding engineering consultancy services ncluded in Class 782300 Consulting neering Services; and		
		medi	iding pathology services for the ical profession are included in Class OO Pathology Services.		
		Primary A	rimary Activities:		
			ence consulting service (other than or pathology service)		
		Geological data analysi	and geophysical consultancy and/or s service		
		Meteorolog	ical services		
			ng, gas, water or electricity (no e or repairing activities)		
		Pollution m	onitoring service		
		Scientific o	r technical services nec		
		Seismic sur	vey data analysis service		
		Weather sta	tion operation		
783		Computer	Services		
	783100	Data Proce	ssing Services	0.739%	
		providing d	ncludes employers engaged in ata processing services. Also included ers engaged in providing a computer g service.		

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclusions and References:		
		Emple	oyers mainly engaged in	
		(a)	the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;	
		<i>(b)</i>	leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774310 Plant and Machinery Hiring or Leasing Without Operator;	
		(c)	providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and	
		(d)	providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.	
		Prim	ary Activities:	
		Comp	outer time sharing service	
		Data	entry service	
		Data	processing service	
		Tabul	ating service	
	783200	Infor	mation Storage and Retrieval Services	0.658%
		provi	class includes employers engaged in ding information storage and retrieval ces (other than library or bibliographic ces).	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;	
		<i>(b)</i>	leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(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	<b>Computer Maintenance Services</b>	0.754%
		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	<b>Computer Consultancy Services</b>	0.244%
		This class includes employers engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;	

Column 1	Column 2	Colu	Column 3		
Group	Class	Title	and Description	Rate	
		(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.		
		Prim	ary Activities:		
		Comp	outer consultancy service		
		Comp	outer programming service		
			vare production service (other than mass oction)		
		Syste	ystems analysis service (computer)		
		Webs	ite design service		
784		Legal	and Accounting Services		
	784100	Legal	Services	0.446%	
			class includes employers engaged in ding legal services.		
		Exclu	sions and References:		
		title ti qualij	oyers mainly engaged in providing real estate ransfer services (performed other than by fied legal practitioners) are included in Class 00 Real Estate Agents.		
		Prim	ary Activities:		
		Advo	cate (own account)		
		Barris	ster (own account)		
			eyancing service (provided by employers of ïed legal practitioners)		
		Legal	aid service		
		Notar	y (own account)		

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Patent attorney (own account)	
		Solicitor (own account)	
	784200	<b>Accounting Services</b>	0.248%
		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	<b>Advertising Services</b>	0.407%
		This class includes employers engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts).	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) selling advertising space in printed material published by the same employer are included in the appropriate classes of Group 242 Publishing; and	
		(b) selling advertising time in radio or television broadcasts by the same employer are included in the appropriate classes of Group 912 Radio and Television Services.	
		Primary Activities:	
		Advertising agency service	
		Advertising placement service	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	3.765%
		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	0.463%
		This class includes employers engaged in providing graphic design services or ticket writing on a custom or order basis.	
		Exclusions and References:	
		Employers engaged in services to printing and publishing, or desktop publishing services are included in the appropriate classes in Subdivision 24 Printing, Publishing and Recorded Media.	
		Primary Activities:	
		Commercial art service	
		Graphic design service (for advertising)	
		Ticket writing	
	785300	Market Research Services	0.541%
		This class includes employers engaged in providing market research services.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Prima	ary Activities:	
		Marke	et research service	
		Public	opinion research service	
	785400	Busin	ess Administrative Services	0.599%
		provid operat provid service	lass includes employers engaged in ling a range of services to support the ion of a business or businesses. The services led are primary to classes in business es, property services or finance and insurance es but do not predominantly come from any ass.	
		Exclus	sions and References:	
		provid approp Finan	yers which are predominantly engaged in ling specific services are classified to the priate classes in Subdivision 75 Services to ce and Insurance, Subdivision 77 Property es and Subdivision 78 Business Services.	
		Prima	ary Activities:	
		Busine	ess administrative services (general)	
	785500	Busin	ess Management Services	0.430%
		provid includ organi manag	lass includes employers engaged in ling business management services, ing business analysis, efficiency or sation and methods studies, personnel gement, public relations consultancy or ical services.	
		Exclus	sions and References:	
		Emplo	yers 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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Business management service	
		Business statistical service (except tabulating service or government statistical services)	
		Efficiency advisory service	
		Environmental consultancy service (excluding laboratory service)	
		Event management service (excluding provision of equipment hire, venue hire and/or provision of event staff)	
		Government relations consultancy service	
		Lobbyist (own account)	
		Management consultancy service	
		Merchandising consultancy service	
		Operations research service (commercial)	
		Personality (celebrity, media and sports) management services	
		Personnel management service	
		Public relations counselling service	
		Sales advisory service	
		Tariff consultancy service	
		Tourism development consultancy service	
786		Other Business Services	
	786100	<b>Employment Placement Services</b>	0.804%
		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.	

Schedule 13 Table A

#### Column 1 Column 2 Column 3 Column 4 Group Class **Title and Description** Rate Exclusions and References: Employers mainly engaged in 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, group training companies and group apprenticeship schemes. However, the office staff of labour hire companies, group training companies or group apprenticeship schemes whose role is the placement of workers with host employers is included in this class; and (b) theatrical and motion picture casting are included in Class 925910 Agency Services to the Arts. **Primary Activities:** Outplacement service Employment agency operation Employment office operation Executive search service 786300 **Secretarial Services** 0.845% This class includes employers engaged in providing secretarial services. Such services include typing, stenographic services, compiling mailing lists, or providing addressing or mailing services. Some office copying activities may be undertaken by these employers. Exclusions and References: Employers mainly engaged in copying, photocopying or similar reproduction of documents are included in Class 241210 Printing; and (b) mailing house operation providing mass production printing and mailing of

Printing.

documents are included in Class 241210

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Address list compiling service	
		Addressing service	
		Letter writing service	
		Letter/mail, folding/sending service	
		Secretarial service	
		Typing service	
		Word processing service	
	786411	Investigative Services	2.339%
		This class includes employers mainly engaged in providing mercantile, commercial or private enquiry services.	
		Exclusions and References:	
		Employers mainly engaged in providing police services are included in Class 963100 Police Services.	
		Primary Activities:	
		Commercial agencies	
		Detective agency service (except police)	
		Enquiry agency service	
		Mercantile agencies	
	786412	Security Services	4.597%
		This class includes employers engaged in providing security or protection services or both.	
		Exclusions and References:	
		Employers mainly engaged in providing police services are included in Class 963100 Police Services.	

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Prim	nary Activities:	
		Armo	oured car service	
		Burg	lary protection service (except police)	
			ite traffic control services (including building other construction sites and events)	
		Prote	ection service (except police)	
		Secu	rity alarm monitoring and response services	
		Secu	rity service (except police)	
	786420	Buile	ding Caretaking Services	1.199%
			class includes employers engaged in iding building caretaking or night watchman ces.	
		Excli	usions and References:	
		Empl	loyers mainly engaged in providing	
		(a)	security, protection and patrol services are included in Class 786412 Security Services;	
		<i>(b)</i>	police services are included in Class 963100 Police Services;	
		(c)	cleaning services are included in Class 786610 Cleaning Services (Non NSW Government Contract) or Class 786620 Cleaning Services (NSW Government Contract); and	
		( <i>d</i> )	building repair or maintenance are included in the appropriate classes in Division E Construction.	
		Prim	nary Activities:	
		Build	ling caretaking service	
		Build	ling concierge service	
		Nigh	t watchman service	
		Saley	yard caretaking service	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	786500	Pest Control Services	2.493%
		This class includes employers engaged in providing industrial or household pest control services, including weed control services.	
		Exclusions and References:	
		Employers mainly engaged in providing agricultural pest or noxious weed eradication services (agricultural) are included in the appropriate class in Group 021 Services to Agriculture.	
		Primary Activities:	
		Installation of physical pest control barriers	
		Pest control service (industrial or household)	
		Weed control service (industrial or household)	
		Fumigation (industrial or household)	
	786610	Cleaning Services (Non NSW Government Schools Contract)	7.226%
		This class includes employers engaged in providing window, building, telephone cleaning or similar cleaning services (except carpet cleaning or shampooing services, steam cleaning, or sand blasting of building exteriors). This class also includes employers engaged under NSW Government Cleaning Contract No 0500342 for NSW Government agencies in the Sydney Business District Area.	
		Exclusions and References:	
		Employers mainly engaged in	
		(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;	
		(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(c) operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board pursuant to Request for Tender Nos 93/20125 and 98/20125, including contracts awarded by the NSW Government for cleaning services in public schools in NSW are included in Class 786620; and	
		(d) operating under New South Wales Government Schools cleaning contract nos or facilities management contract nos (or both) 0500323 0500324 0500325 0500326 0500327 0500328 0500329 0500330 0500331 0500332 0500333 0500334 0500335 0500336 0500337 0500338 0500339 0500340 0500341 0500343 0500344 are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts).	
		Primary Activities:	
		Abrasive and/or sand blasting other than building exteriors	
		Building cleaning service (interior)	
		Chimney cleaning service	
		Cleaning service nec	
		Cleaning of garbage and recycling bins and skips	
		House cleaning service	
		NSW Government Cleaning Contract No 0500342 for NSW Government agencies in the Sydney Business District Area	
		Office cleaning service	
		Window cleaning service (interior)	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	786620		ning Services (NSW Government Schools lites Contracts)	11.265%
		New S Contr Contr Tende operar schoo manag 05003 05003	class consists of employers operating under South Wales Government Sites Cleaning acts awarded by the NSW Government acts Control Board pursuant to Request for er Nos 93/20125 and 98/20125 and employers ting under New South Wales Government I cleaning contracts nos or facilities gement contract nos (or both) 0500323 824 0500325 0500326 0500327 0500328 829 0500330 0500331 0500332 0500333 834 0500335 0500336 0500337 0500338 839 0500340 0500341 0500343 0500344.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		<i>(a)</i>	the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;	
		<i>(b)</i>	cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners; and	
		(c)	providing services under NSW Government Cleaning Contract No 0500342 for NSW Government agencies in the Sydney Business District Area is included in Class 786610 Cleaning Services (Non NSW Government Schools Contract).	
		Prima	ary Activities:	
		Wales award Contr	ing services provided under New South Government Sites Cleaning Contracts led by the NSW Government Contracts ol Board pursuant to Request for Tender Nos 125 and 98/20125.	
		Wales 05003 05003 05003	ing services provided under New South 6 Government school cleaning contracts nos 823 0500324 0500325 0500326 0500327 828 0500329 0500330 0500331 0500332 833 0500334 0500335 0500336 0500337 838 0500339 0500340 and 0500341.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Clean provide 05003	ing and facilities management services ded under contracts nos 0500343 and 344.	
	786700	Cont	ract Packing Services nec	3.297%
		goods plastic conta	class includes employers engaged in packing in bottles, cans, cartons, collapsible tubes, c sachets, plastic film or bags or other iners or materials on a contract or fee basis sewhere classified.	
		Exclu	sions and References:	
		Emple	oyers 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	
		<i>(b)</i>	packing or crating goods for transport are included in Class 664900 Services to Transport nec.	
		Prim	ary Activities:	
		produ	act packing or filling (except agricultural ce, food, beverages or tobacco, or crating or ng goods for transport)	
		Shrin	k wrapping service	
	786900	Busin	ness Services nec	0.787%
		provide classi (excellivest telepholass	class includes employers engaged in ding business services not elsewhere fied, such as auctioning or valuing services pt in the case of real estate, wool or ock), translation services, call centres and none answering services. Also included in this are employers engaged in debt collecting, or reantile or consumer credit reporting.	

Column 1	Column 2	Colur	nn 3	Column 4
Group	Class	Title a	and Description	Rate
		Exclus	ions and References:	
		Emplo	yers mainly engaged in	
		(a)	auctioning or valuing wool or livestock are included in Group 451 Farm Produce Wholesaling;	
		(b)	auctioning or valuing real estate are included in Class 772000 Real Estate Agents; and	
		(c)	providing taxi call centres, taxi booking operations, taxi network operations or taxi radio base operations are included in Class 612340 Other Road Passenger Transport nec.	
		Prima	ry Activities:	
		Auctio	on rooms operation	
		Auctio	oning service (except real estate, wool or ock)	
		Busine	ess service nec	
		Call ce	entres	
		Collec estate)	tion agency service (accounts; except real	
		Consu	mer credit reporting service	
		Credit	bureau or agency service	
		Debt c	ollecting service	
		Fashio	on design service	
		Interio	or decorating service nec	
		Interp	reting service	
		Merca	ntile credit reporting service	
		Micro	fiche production service	
		Print b	oroking service (not involved in the printing s)	
		Studer	nt exchange service	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4	
Group Class		Title and Description	Rate	
		Telephone answering service		
		Telephone hygiene/cleaning service		
		Translation service		
		Valuation service (except for real estate, wool or livestock)		

## **Division M** Government Administration and Defence

This Division includes all Central, State and Local Government employers engaged in government administration and regulatory activities, as well as judicial authorities and commissions, representatives of overseas governments, and the Army, Navy and Air Defence forces and civilian employers engaged in defence administration. The industry class for Defence excludes employers engaged in manufacturing activities (such as naval dockyards and munitions factories) and employers engaged in operating colleges or similar educational institutions for the defence forces.

#### **Subdivision 81 Government Administration and Defence**

Column 1	Column 2	Colu	Column 3		
Group	Class	Title	and Description	Rate	
811		Gove	rnment Administration		
	811100	Cent	ral Government Administration	0.804%	
		form	class includes employers engaged in ulating and administering Central Government y (except justice and defence).		
		Excli	Exclusions and References:		
		Empl	oyers 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.		

Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		Prim	ary Activities:	
			ral Government administration (except justice lefence)	
			ncial and economic management excepting (Central Government)	
		Gove	rnor-General's unit operation	
			slation enactment and enforcement (Central rnment)	
		Parlia	ament, Central, operation	
			y formulation and administration (Central rnment)	
	811200	State	<b>Government Administration</b>	0.804%
		form	class includes employers engaged in ulating and administering State Government y (except justice).	
		Excli	usions and References:	
		Empl	oyers 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.	
		Prim	ary Activities:	
			ncial and economic management excepting (State Government)	
		Gove	ernor's unit, State, operation	
			slation enactment and enforcement (State ernment)	
		Parlia	ament, State, operation	
		Polic	y formulation and administration (State ernment)	
		State	Government administration (except justice)	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	811300	<b>Local Government Administration</b>	2.892%
		This class includes employers engaged in Local Government administration. This class also includes Aboriginal Land Councils.	
		Exclusions and References: Employers of Local Government authorities mainly engaged in activities other than those listed below are included in classes appropriate to these activities.	
		Primary Activities:	
		Aboriginal Land Councils	
		Animal control (Local Government)	
		Beach inspection (Local Government)	
		Building inspection (Local Government)	
		Environmental standards control (Local Government)	
		Food, water standards control (Local Government)	
		Health inspection (Local Government)	
		Lifesavers, beach inspection (Local Government)	
		Local Government administration	
		Municipal Council administration	
		Parking and Traffic control (Local Government)	
		Town planning (Local Government)	
		Vehicle parking regulation (Local Government)	
812		Justice	
	812000	Justice	0.804%
		This class includes employers engaged in the operation or administration of judicial authorities or commissions including Royal Commissions or similarly constituted inquiries.	

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Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Arbitration court operation	
		Bankruptcy court operation	
		Conciliation and Arbitration Commission operation	
		Judicial authority operation (Federal or State)	
		Law court operation	
		Royal Commission operation	
813		Foreign Government Representation	
	813000	Foreign Government Representation	0.804%
		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)	

Schedule 13 Table A

### **Subdivision 82** Government Administration and Defence

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
820		Defence	
	820000	Defence	2.423%
		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)	

Table A Schedule 13

### Division N Education

This Division includes all employers engaged in providing education.

### **Subdivision 84** Education

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
841		Preschool Education	
	841000	Preschools and Kindergartens	1.917%
		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 Infants and Primary Schools;	
		(b) providing child minding or day nursery services are included in Class 871000 Child Care Services; and	
		(c) the operation of child care centres which provide care for children aged 0–6, and where operating times extend beyond normal school hours are included in Class 871000 Child Care Services.	
		Primary Activities:	
		Kindergarten, pre-school, operation (except child minding centre)	
		Pre-school centre operation (except child minding centre)	
842		<b>School Education</b>	
	842100	Infants and Primary Schools	0.771%
		This class includes employers engaged in providing infants and primary school education (except combined primary/secondary school education).	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and	
		<i>(b)</i>	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.	
		Prima	ary Activities:	
			ling school operation (primary school; except ined primary/secondary school)	
		Comb	pined infants and primary school operation	
		Infant	s school operation	
			ry school operation (except combined ry/secondary school)	
	842200	Secon	dary Education	0.771%
		provid	class includes employers engaged in ding secondary school education (except ined primary/secondary school education).	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and	
		<i>(b)</i>	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.	
		Prima	ary Activities:	
		· ·	ultural high school operation (except ined primary/secondary school)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	<b>Combined Primary and Secondary Education</b>	0.721%
		This class includes employers engaged in providing both primary and secondary school education.	
		Exclusions and References:	
		Employers mainly engaged in providing student accommodation (except boarding schools) are included in Class 571000 Accommodation.	
		Primary Activities:	
		Agricultural high school operation (combined primary/secondary school)	
		Area school operation (combined primary/secondary school)	
		Boarding school operation (combined primary/secondary school)	
		Central school operation (combined primary/secondary school)	
		District school operation (combined primary/secondary school)	
		Secondary college operation (combined primary/secondary school)	
		Secondary school operation (combined primary/secondary school)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	842400	Special School Education	1.332%
		This class includes employers engaged in providing special education and training for disabled children (except in normal primary or secondary schools).	
		Exclusions and References:	
		Employers mainly engaged in providing normal primary or secondary school education for disabled children are included in Classes 842100 Infants and Primary Schools, 842200 Secondary Education or 842300 Combined Primary and Secondary Education.	
		Primary Activities:	
		Special school operation (for disabled children; not providing normal primary or secondary school education)	
843		Post School Education	
	843100	<b>Higher Education</b>	0.622%
		This class includes employers engaged in providing university undergraduate or post graduate teaching or research.	
		Exclusions and References:	
		Employers mainly engaged in operating student halls of residence are included in Class 571000 Accommodation.	
		Primary Activities:	
		Post graduate school, university, operation	
		Research school, university, operation	
		University operation	
	843200	Technical and Further Education	0.643%
		This class includes employers engaged in providing technical or vocational education or courses.	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Technical and further education college operation	
		Technical college operation	
844		Other Education	
	844010	Driving Schools	1.056%
		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 931911 Sports and Services to Sport nec.	
		Primary Activities:	
		Driving school, motor vehicle, operation	
	844020	Other Education and Training nec	1.396%
		This class includes employers engaged in providing other education or training on the employer's premises or client's premises. This class also includes employers involved in the preparation of training material.	
		Exclusions and References:	
		Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.	
		Primary Activities:	
		Art school operation nec	
		Ballet school operation	
		Ballet teaching (own account)	
		Business college operation nec	
		Coaching college operation	
		Computer software training	

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Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Correspondence school operation nec	
		Dancing school/studio	
		Drama school operation	
		Education nec	
		Elocution school operation	
		Engineering school operation nec	
		First Aid training	
		Language school/college operation	
		Music school operation nec	
		Music teaching (own account)	
		Nursing college operation nec	
		Occupational Health and Safety training	
		Paramedical training college operation nec	
		Teachers college operation nec	
		Theological college or seminary operation nec	
		Tutoring service, academic	

# **Division O** Health and Community Services

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

## **Subdivision 86 Health Services**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
861		<b>Hospitals and Nursing Homes</b>	
	861100	<b>Hospitals (Except Psychiatric Hospitals)</b>	2.098%

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Column 1	Column 2	Colu	ımn 3	Column 4
Group	Class	Title	and Description	Rate
		provi facili servic care. hospi	class includes employers engaged in ding hospital (except psychiatric hospital) ties such as diagnostic medical or surgical ces as well as continuous in-patient nursing Also included are employers providing both ital facilities and training of medical anding staff.	
		Excli	usions and References:	
		Empl	oyers mainly engaged in	
		(a)	providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals;	
		<i>(b)</i>	providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and	
		(c)	providing outpatient dental hospital facilities are included in Class 862300 Dental Services.	
		Prim	ary Activities:	
		Child	lren's hospital operation	
		Day s	surgery, hospital, operation	
		Ear, 1	nose and throat hospital operation	
		Eye l	nospital operation	
		Gene	ral hospital operation	
			ital operation (except psychiatric, dental or inary hospitals)	
			tious diseases hospital operation (including un quarantine stations)	
		Mate	rnity hospital operation	
		Obste	etric hospital operation	
		Repa	triation hospital operation	
		Wom	en's hospital operation	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	861200	Psychiatric Hospitals	2.144%
		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	5.055%
		This class includes employers engaged in providing nursing or convalescent home facilities (including the provision of nursing or medical care as a basic part of the service).	
		Exclusions and References:	
		Employers mainly engaged in providing accommodation and care (except medical or nursing care as a basic part of the service) to disabled or aged people are included in Class 872100 Accommodation for the Aged and Class 872200 Residential Care Services nec.	
		Primary Activities:	
		Convalescent home operation	
		Hospice operation	
		Nursing home operation	
862		Medical and Dental Services	
	862100	<b>General Practice Medical Services</b>	0.566%
		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.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;	
		(b)	providing services of specialist medical practitioners are included in Class 862200 Specialist Medical Services;	
		(c)	providing services of registered medical practitioners in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and	
		(d)	providing paramedical or nursing services on their own account are included in Class 863900 Other Health Services nec.	
		Prim	ary Activities:	
		Clinic	c, general practice medical, operation	
		Docto	ors, general practitioners	
		Flyin	g doctor service	
		Gene	ral practitioner, medical	
	862200	Speci	alist Medical Services	0.554%
		medic medic provi	class includes employers of registered cal practitioners (including such employers as cal clinics or group practices) engaged in ding specialist medical services, other than clogy laboratory operation, on their own int.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		(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	
		<i>(f)</i>	providing paramedical or nursing services on their own account are included in Class 863900 Other Health Services nec.	
		Prim	ary Activities:	
		Aller	gist (own account)	
		Anae	sthetist (own account)	
		Clinic	c, specialist medical, operation	
		Derm	natologist (own account)	
		Gyna	ecologist (own account)	
			restoration service (by registered medical itioner)	
		with	cal service, specialist, (except in association paramedical, nursing or health related social ers' services within the same employer)	
		Medi	cal service, specialist, (own account)	
		Neur	ologist (own account)	
		Obste	etrician (own account)	
		Opht	halmologist (own account)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Orthopaedic specialist (own account)	
		Otorhinolaryngologist (own account)	
		Paediatrician (own account)	
		Pathologist (own account)	
		Physician, consultant (own account)	
		Plastic surgeon (own account)	
		Psychiatrist (own account)	
		Radiologist (own account)	
		Rheumatologist (own account)	
		Specialist medical practitioner (own account)	
		Surgeon (own account)	
		Thoracic specialist (own account)	
		Urologist (own account)	
	862300	<b>Dental Services</b>	0.570%
		This class includes employers of registered general or specialist dental practitioners, or dental clinics in which a group of dentists is associated for purposes of carrying on their profession. Dental hospitals providing outpatient services only are also included in this class.	
		Primary Activities:	
		Clinic, dental, operation	
		Dental hospital (outpatient) operation	
		Dental surgeon (own account)	
		Endodontist (own account)	
		Oral pathologist (own account)	
		Oral surgeon (own account)	
		Orthodontist (own account)	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Paedodontist (own account)	
		Periodontist (own account)	
		Prosthodontist (own account)	
863		Other Health Services	
	863100	Pathology Services	1.414%
		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 782920 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.	
		Primary Activities:	
		Medical laboratory operation	
		Pathology laboratory operation	
	863200	Optometry and Optical Dispensing	1.038%
		This class includes employers of registered optometrists engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers 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, Spectacles and Jewellery Retailing.	
		Prim	ary Activities:	
		Conta	act lenses dispensing	
		Eye to	esting (optometrist)	
		Optic	al dispensing	
		Optic	ian (own account)	
		Ortho	ptist (own account)	
		Spect	acles dispensing	
	863300	Amb	ulance Services	1.291%
			class includes employers engaged in ding ambulance services.	
		Prim	ary Activities:	
		Aeria	l ambulance service	
		Ambı	ılance service	
	863400	Com	munity Health Centres	1.389%
		provide relate premise agence service togeth	class includes employers engaged in ding paramedical, nursing and/or health d social workers' services on their own uses, mainly on the account of government ries or non-profit organisations. These was may be provided either separately from, or ner with, services of registered medical tioners.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;	
		(b)	operating pathology laboratories are included in Class 863100 Pathology Services;	
		(c)	providing paramedical or nursing services on their own account are included in Class 863900 Other Health Services nec; and	
		(d)	providing alcohol, drug or other counselling services nec are included in Class 872920 Non-Residential Care Services nec.	
		Prim	ary Activities:	
		Child	health centre operation	
		Comi	nunity health centre operation	
		Drug	referral centre operation	
		with 1	cal service, GP or specialist (in association paramedical nursing and/or health related workers' services within the same unit)	
		Paran	nedical service nec	
	863500	Physi	iotherapy Services	1.148%
			class includes employers engaged in ding physiotherapy services.	
		Prim	ary Activities:	
		Physi	otherapy service	
	863600	Chire	opractic Services	1.235%
			class includes employers engaged in ding chiropractic services.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Prima	ary Activities:	
		Chiro	practor service	
		Osteo	path service	
	863900	Other	r Health Services nec	1.187%
		provide not el class a	class includes employers engaged in ding paramedical, nursing or health services sewhere classified on their own account. This also includes employers engaged in providing bank or X-ray clinic services.	
		Exclu	sions and References:	
			oyers 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;	
		( <i>d</i> )	providing chiropractic services are included in Class 863600 Chiropractic Services; and	
		(e)	operating weight loss clinics are included in Class 952920 Personal Services nec.	
		Prima	ary Activities:	
		Acup	uncture service	
		Audio	ology service	
		Blood	l bank operation	
		Clinic	cal massage service	
		Clinic	cal psychology service	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	1.064%
		This class includes employers of registered veterinary practitioners. This class also includes employers engaged in operating animal hospitals.	
		Primary Activities:	
		Animal clinic operation	
		Animal hospital operation	
		Animal quarantine station operation	
		Spaying service	
		Veterinary surgeon (own account)	

Table A Schedule 13

## **Subdivision 87 Community Services**

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
871		Child	Care Services	
	871000	Child	Care Services	2.444%
			class includes employers engaged in ding child care services.	
		Exclu	sions and References:	
		Emple	oyers mainly engaged in	
		(a)	providing preschool education are included in Class 841000 Preschools and Kindergartens; and	
		<i>(b)</i>	providing baby-sitting services in the client's home are included in 952920 Personal Services nec.	
		Prim	ary Activities:	
		Befor care	re and/or after school (including vacation)	
		Child	care centre operation	
		Child	care service, except baby sitting service	
		Child schoo	minding centre operation (except home or l)	
		Child educa	ren's nursery operation (except preschool tion)	
		Famil	y day care service (not centre)	
872		Com	munity Care Services	
	872100	Acco	mmodation for the Aged	4.060%
		provi	class includes employers engaged in ding care, accommodation or homes for r citizens where nursing or medical care is not ded.	
		Exclu	sions and References:	
		conva or nu	oyers mainly engaged in providing nursing or ulescent home facilities which include medical rsing care as a basic part of the service are ded in Class 861300 Nursing Homes.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Accommodation for the aged operation	
		Aged care hostel operation	
		Residential care for the aged operation	
		Retirement village operation (except nursing homes)	
		Self care and independent living unit operation	
	872200	Residential Care Services nec	3.769%
		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.	
		Exclusions and References:	
		Employers mainly engaged in leasing or sub-leasing residential properties to disabled, aged or disadvantaged persons without the provision of care services are included in Class 771120 Residential Property Operators.	
		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	<b>Home Care Services</b>	3.963%
		This class includes employers engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Exclu.	sions and References:	
		Emplo	yers mainly engaged in	
		<i>(a)</i>	providing food preparation services to aged or disabled persons in their own homes are included in Class 872920 Non-Residential Care Services nec; and	
		<i>(b)</i>	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.	
		Prima	ary Activities:	
			care services, nursing, paramedical or nal hygiene	
		Respir	te care services provided to clients in their comes	
	872920	Non-l	Residential Care Services nec	3.265%
		provide classifications transpection to	class includes employers engaged in ling welfare services not elsewhere fied. This class also includes community ort services provided to aged or disabled is on account of government agencies or r-profit organisations.	
		Exclu.	sions and References:	
		Emplo	oyers 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;	
		<i>(b)</i>	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;	
		(c)	providing employment services for disabled clients are included in Class 786100 Employment Placement Services; and	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(d) business, professional and labour associations and interest groups providing advocacy services as part of their services are included in the appropriate class in group 962 Interest Groups; and	
		(e) leasing or sub-leasing residential properties to disabled, aged or disadvantaged persons without the provision of care services are included in Class 771120 Residential Property Operators.	
		Primary Activities:	
		Adoption service	
		Adult day care centre operation	
		Advocacy service	
		Alcohol counselling service	
		Alcoholics anonymous operation	
		Community information service	
		Community transport services, not-for-profit	
		Community welfare service	
		Counselling service nec	
		Disabled advocacy service	
		Drug counselling service	
		Food preparation services to aged and disabled persons in their own homes	
		Marriage guidance service	
		Meals on wheels service	
		Medical advocacy service	
		Non-residential welfare service nec	
		Parole or probationary service	
		Welfare counselling service	

Table A Schedule 13

### Division P Cultural and Recreational Services

This Division includes all employers engaged in providing cultural and recreational facilities and services.

### **Subdivision 91 Motion Picture, Radio and Television Services**

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
911		Film and Video Services	
	911100	Film and Video Production	0.739%
		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.	
		Exclusions and References:	
		Employers mainly engaged in the provision of other services or equipment to the film and video production industry are included in the appropriate class for the provision of that service or equipment.	
		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	0.632%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Motion picture distribution	
		Motion picture leasing	
		Video leasing (excluding hire to the public by video hire outlets)	
	911300	<b>Motion Picture Exhibition</b>	0.841%
		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	0.445%
		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	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	912200	Television Services	0.471%
		This class includes employers engaged in providing television services by broadcasting or cable. This class includes the production of television programs, whether live or on tape or other recording medium by such employers, for their own use. This class also includes the collection of news for television services.	
		Primary Activities:	
		Cable television station operation	
		News collection for television services	
		Television broadcasting	
		Television service	
		Television station operation	

### **Subdivision 92** Libraries, Museums and the Arts

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
921		Libraries	
	921000	Libraries	1.799%
		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	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Municipal library service	
		National library service	
		Photographic archive service	
		Public library service	
		Sound archive service	
922		Museums	
	922000	Museums	1.864%
		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.	
		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	2.421%
		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	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Herbarium operation	
		Zoological garden operation	
	923900	Recreational Parks and Gardens	2.404%
		This class includes employers engaged in the operation of parks and gardens such as flora or fauna reserves, national parks, tourist caves or wild-life sanctuaries.	
		Primary Activities:	
		National park operation	
		Parks and gardens operation	
		Picnic ground operation	
		Recreation ground operation (except sporting)	
		Tourist caves operation	
		Wild-life sanctuary operation	
924		Arts	
	924110	Theatre and Orchestra Productions	2.580%
		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	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	924120	Other Theatre and Musical Performance	1.146%
		This class includes employers engaged in providing live musical performances, other than orchestras and concert bands.	
		Primary Activities:	
		Comperes/hosts of club and hotel bingo and trivia games	
		Live musical performance group, other than choir, concert band or orchestra	
		Live musical presentation/performance by disc jockey	
		Masters of ceremonies	
		Solo musician, vocalist or performance artist	
	924200	Creative Arts	1.153%
		This class includes employers engaged in musical composition, the literary arts, and visual arts such as painting, drawing, sculpture, pottery etc.	
		Primary Activities:	
		Artist (own account)	
		Cartoonist (own account)	
		Composer (music; own account)	
		Painter (artist; own account)	
		Playwright (own account)	
		Poet (own account)	
		Scriptwriter (own account)	
		Sculptor (own account)	
		Song writer (own account)	
		Writer (own account)	
		,	

Table A Schedule 13

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
925		Services to the Arts	
	925100	Sound Recording Studios	0.722%
		This class includes employers engaged in operating sound recording studios.	
		Exclusions and References:	
		Employers mainly engaged in recording radio programmes are included in Class 912100 Radio Services.	
		Primary Activities:	
		Sound recording studio operation	
	925200	<b>Performing Arts Venues</b>	2.142%
		This class includes employers engaged in operating performing arts venues.	
		Primary Activities:	
		Concert hall operation	
		Entertainment centre operation	
		Music bowl operation	
		Music hall operation (excl theatre restaurant operation)	
		Opera house operation	
		Playhouse operation	
		Theatre operation (except motion picture theatre)	
	925910	Agency Services to the Arts	0.665%
		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)	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	925920	Services to the Arts nec	1.917%
		This class includes employers engaged in providing services to the arts not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in set design including mfg are included in classes 292100 or 292900.	
		Primary Activities:	
		Costume design service	
		Services to the arts nec	
		Set designing service (no mfg)	
		Set dressing service (no mfg)	
		Theatre lighting service	

# **Subdivision 93** Sport and Recreation

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
931		Sport	
	931110	<b>Horse and Dog Racing Operations</b>	2.250%
		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.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		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	\$17 per mount or drive
		This class consists of employers of horse racing jockeys.	
		Primary Activities:	
		Jockeys	
	931130	Horse Racing Harness Drivers	\$17 per mount or drive
		This class consists of employers of horse racing harness drivers.	
		Primary Activities:	
		Horse racing harness drivers	
	931200	<b>Sports Grounds and Facilities nec</b>	2.075%
		This class includes employers engaged in operating any kind of indoor or outdoor sports facility other than those for horse or dog racing. This class also includes separately located grounds of sporting clubs which are treated as separate employers.	
		Exclusions and References:	
		Employers engaged in operating sporting grounds or facilities within the premises and/or boundaries of an associated licensed club are included in Class 574000 Clubs (Hospitality).	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Athletic field operation	
		Basketball stadium operation	
		Billiard saloon operation	
		Bowling alley, tenpin, operation	
		Bowling green operation nec	
		Boxing stadium operation	
		Cable water ski park operation	
		Exercise class operation	
		Golf course or practice range operation nec	
		Gymnasium operation	
		Health and fitness centre operation	
		Netball court/facility operation	
		Rugby league football ground	
		Skating rink operation	
		Speedway operation (motor racing)	
		Sports ground operation nec	
		Squash court operation	
		Swimming pool operation	
		Surf lifesaving service	
		Tennis court operation	
	931911	Sports and Services to Sport nec	1.966%
		This class includes employers engaged in providing sporting services not elsewhere classified. This class also includes clubs predominantly engaged in providing services to sporting activities, and employers providing instruction or training in sporting and/or recreational activities not elsewhere classified.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Exclusions and References: Employers mainly engaged in providing administration services to the sporting industry are included in Class 931912 Sports Administration Services.	
		Primary Activities:	
		Aviation clubs	
		Marina operation (pleasure craft)	
		Martial arts instruction	
		Personal trainers	
		Recreational boat charter	
		Riding school operation	
		Scuba diving (recreational) instruction	
		Ski-tow operation	
		Sporting club or association (apart from sports administration services)	
		Sports coaching service	
		Sports statistics service	
		Swimming schools	
	931912	<b>Sports Administration Services</b>	0.562%
		This class included employers engaged in providing administration services to the sporting industry.	
		Exclusions and References:	
		Employers engaged in	
		(a) providing sports coaching and training services are included in Class 931911 Sports and Services to Sports nec; and	
		(b) operating sports grounds or facilities are included in Class 931110 Horse and Dog Racing Operations or 931200 Sports Grounds and Facilities nec as appropriate.	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Sports administration services	
	931920	Professional Footballers	\$167 per capita per game
		This class consists of employers of professional football players.	
		Primary Activities:	
		Professional football players	
	931930	Professional Boxing	\$68 per capita per bout
		This class consists of employers of professional boxers.	
		Primary Activities:	
		Professional boxers	
	931940	Professional Wrestling	\$68 per capita per bout
		This class consists of employers of professional wrestlers.	
		Primary Activities:	
		Professional wrestlers	
932		<b>Gambling Services</b>	
	932100	Lotteries	0.804%
		This class includes employers engaged in operating lotteries or in selling lottery tickets.	
		Primary Activities:	
		Art union operation	
		Lottery agency operation	
		Lottery operation	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
	932200	Casii	108	1.847%
		provi to tot other gener provi	class includes employers engaged in ding a range of gambling services in addition alisator or gaming machine services, and amusements, in a building to which the ral public have access. Included are employers ding food, liquor and accommodation ces in addition to a full range of gambling ces.	
		Exclu	sions and References:	
		Empl	oyers mainly engaged in	
		(a)	providing food or liquor and gaming machine services only are included in one of Groups 572 Pubs, Taverns and Bars; 573 Cafes and Restaurants or 574 Clubs (Hospitality); and	
		<i>(b)</i>	operating lotteries and selling lottery tickets are included in Class 932100 Lotteries.	
		Prim	ary Activities:	
		Casin	no operation	
	932900	Gam	bling Services nec	0.804%
		provi	class includes employers engaged in ding totalisator, betting or other gambling ces (except casinos or lotteries).	
		Prim	ary Activities:	
		Betti	ng shop operation	
		Book	maker operation (own account)	
		Footb	pall pools operation	
		Gaml	oling employer operation nec	
			isator agency operation	
			J 1	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	roup Class Title and Description		
933		Other Recreation Services	
	933000	Other Recreation Services	2.552%
		This class includes employers engaged in providing recreation and entertainment services (including the operation of amusement parks or arcades, side shows, circuses, agricultural shows or shooting galleries) not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec.	
		Primary Activities:	
		Amusement park or arcade operation	
		Circus operation	
		Dance hall	
		Entertainment nec	
		Fireworks and/or pyrotechnic displays	
		Merry-go-round operation	
		Railway operation (by historical railway societies or as a tourist attraction; except amusement park railways)	

### **Division Q** Personal and Other Services

This Division includes employers engaged in providing personal services.

### **Subdivision 95** Personal Services

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
951		Personal and Household Goods Hiring	_
	951100	Video and DVD Hire Outlets	1.279%

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		This class includes employers engaged in hiring pre-recorded video cassettes/DVDs for personal use.	
		Primary Activities:	
		Pre-recorded video cassettes hiring to the general public	
		Pre-recorded DVD hiring to the general public	
	951900	Personal and Household Goods Hiring nec	2.681%
		This class includes employers engaged in hiring personal or household goods not elsewhere classified.	
		Exclusions and References: Employers mainly engaged in hiring goods for commercial or business use are included in the appropriate class of Group 774 Machinery and Equipment Hiring and Leasing.	
		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	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Television hiring	
		Video recorder or equipment hiring	
		Washing machine hiring	
952		Other Personal Services	
	952110	<b>Laundry and Dry Cleaning Operations</b>	5.220%
		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 Agencies.	
		Primary Activities:	
		Curtain cleaning service	
		Dry-cleaning	
		Dyeing service, clothes, nec	
		Laundry service, commercial	
		Linen hire service	
		Pressing or ironing service	
	952120	Self-service Laundries and Dry Cleaning Agencies	4.134%
		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	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		Launc	lry service, domestic	
		Self-s	ervice laundry operation	
	952130	Carp	et Cleaners	7.281%
		provid	class includes employers engaged in ling carpet, rug and upholstered furniture ng services.	
		Prima	ary Activities:	
		Carpe	t and rug cleaning service	
		Carpe	t dyeing service	
		Upho	stered furniture cleaning service	
	952200	Photo	graphic Film Processing	0.926%
		devel	class includes employers engaged in oping, printing or other processing of motion e or other photographic film.	
		Exclu	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	Motion picture film production are included in Class 911100 Film and Video Production; and	
		<i>(b)</i>	Portrait or other photography are included in Class 952300 Photographic Studios.	
		Prima	ary Activities:	
		Photo	graphic film processing	
	952300	Photo	graphic Studios	0.926%
			class includes employers engaged in taking portrait or other photography.	
		Exclu	sions and References:	
		Emplo	oyers mainly engaged in	
		(a)	retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;	

Column 1	Column 2	Colu	mn 3	Column 4
Group	Class	Title	and Description	Rate
		(b)	providing aerial photography services are included in Class 782200 Surveying Services;	
		<i>(c)</i>	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.	
		Prima	ary Activities:	
		photo	nercial photography service (except aerial graphy, motion picture production or graphic film processing)	
		Photo	graphic vending machine service	
			graphy service (except aerial photography, n picture production or photographic film ssing)	
		Portra	it photography service	
		Street	photography service	
		Studio	photography service	
		Video	filming service, nec	
	952400	Funer	ral Directors, Crematoria and Cemeteries	2.299%
			class includes employers engaged in ging funerals, cremations or burials.	
		Prima	ary Activities:	
		Ceme	tery operation	
		Crema	atorium operation	
		Funer	al directing	
		Under	rtaking	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	952510	Gardening Services	4.364%
		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 nec or 021930 Services to Fruit and Vegetable Growing nec;	
		(b) domestic or other non-agricultural weed eradication services are in services are included 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	<b>Amenity Tree Services</b>	7.895%
		This class includes employers engaged in providing tree surgery and lopping services.	
		Primary Activities:	
		Mulching of vegetation	
		Tree lopping service	
		Tree surgery	
	952600	Hairdressing and Beauty Salons	1.824%
		This class includes employers engaged in hairdressing or in providing beauty treatment services.	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Primary Activities:	
		Barber shop operation	
		Beauty salon operation	
		Epilation service	
		Hairdressing service	
		Manicure service	
		Pedicure service	
		Pet grooming services	
	952910	<b>Adult Personal Services</b>	2.080%
		This class includes employers engaged in providing adult personal services.	
		Primary Activities:	
		Brothel keeping	
		Escort agency service	
		Prostitution service	
	952920	Personal Services nec	1.056%
		This class includes employers engaged in providing personal services not elsewhere classified.	
		Exclusions and References:	
		Employers mainly engaged in	
		<ul> <li>(a) the operation of health farms mainly providing accommodation are included in Group 571 Accommodation;</li> </ul>	
		(b) surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services;	
		(c) providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Other Health Services nec; and	

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		(d) providing weight reducing services which mainly use exercise and fitness programs are included in Class 931911Sports 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)	

Schedule 13 Table A

### Subdivision 96 Other Services

Column 1	Column 2	Column 3	Column 4	
Group	Class	Title and Description	Rate	
961		Religious Organisations		
	961000	Religious Organisations	1.568%	
		This class includes religious organisations operated for worship or for the promotion of religious activities. This class also includes employers of Ministers of Religion who are deemed to be workers pursuant to clause 17 of Schedule 1 to the <i>Workers Compensation Act 1987</i> .		
		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)		

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Synagogue operation	
		Temple, religious, operation	
962		Interest Groups	
	962100	<b>Business and Professional Associations</b>	0.562%
		This class includes employers engaged in promoting the interests of specific groups of employers or self-employed persons.	
		Primary Activities:	
		Accountants association operation	
		Architects association operation	
		Bar association operation	
		Builders association operation	
		Business taxpayers association operation	
		Chamber of Commerce operation	
		Chamber of Manufacturers operation	
		Chemists association operation	
		Dentists association operation	
		Employers association operation	
		Engineers association operation (except trade union)	
		Farmers association operation	
		Graziers association operation	
		Hotelkeepers association operation	
		Lawyers association operation	
		Manufacturers association operation	
		Medical association operation	
		Pastoralists association operation	
		Professional sporting associations	

Column 1	Column 2	Colu	ımn 3	Column 4		
Group	Class	Title	and Description	Rate		
		Retai	l traders association operation			
			Surveyors association operation			
		Trade	e association operation (except trade union)			
	962200	<b>Labour Associations</b>		1.056%		
		prom	class includes employers engaged in oting the interests of employees, such as trade as, councils and associations.			
		Prim	ary Activities:			
		Indus	strial union operation			
		Trade	e union operation			
	962900	Inter	rest Groups nec	0.804%		
		prom	This class includes employers engaged in the promotion of community interests not elsewhere classified. It also includes political parties.  Exclusions and References:			
		Excli				
		(a)	welfare organisations are included in the appropriate classes in Group 872 Community Care Services;			
		<i>(b)</i>	religious institutions are included in Class 961000 Religious Organisations; and			
		<i>(c)</i>	sporting associations or clubs are included in Class 931911 Sports and Services to Sports nec or Class 931912 Sports Administration Services.			
		Prim	ary Activities:			
		Accio	dent prevention association operation			
		Association nec				
		Auto				
		Cons				
		Hous				
		Pensi	oners association operation			

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
		Personal taxpayers association operation	
		Political party operation	
		Ratepayers association operation	
		Society operation (for the prevention of cruelty to animals)	
963		<b>Public Order and Safety Services</b>	
	963100	Police Services	4.613%
		This class includes employers of government police or security forces.	
		<b>Primary Activities:</b>	
		Police service (Government)	
		Police station operation (Government)	
		Security or intelligence organisation operation (Government)	
	963200	<b>Corrective Centres</b>	4.597%
		This class includes employers operating prisons or similar corrective services.	
		Exclusions and References:	
		Employers mainly engaged in providing juvenile corrective services are included in Class 872200 Residential Care Services nec.	
		Primary Activities:	
		Detention centre operation	
		Gaol operation	
		Prison farm operation	
		Prison operation	
		Remand centre operation	
		*	

Schedule 13 Table A

Column 1	Column 2	Column 3	Column 4
Group	Class	Title and Description	Rate
	963300	Fire Brigade and Civil Emergency Services	4.686%
		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	5.130%
		This class includes employers engaged in collecting or disposing of refuse (except through sewerage systems).	
		Primary Activities:	
		Garbage collection service	
		Garbage disposal service	
		Industrial waste collection and disposal service	
		Night soil collection and disposal service	
		Rubbish dump or tip operation	
		Sanitary disposal service	
		Street sweeping	
		Waste material recovery operations	
		Waste material separating and sorting operations	

Table A Schedule 13

### Subdivision 97 Private Household 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 per capita per annum (subject to minimum premium)
		This class includes employers engaged in employing caretakers, maids, chauffeurs, gardeners, butlers or other servants for domestic purposes.	
		Exclusions and References:	
		This class is only to be used where the householder is a natural person, not a corporate entity. The household staff of a corporate entity are to be included in the class applicable to the business activity of the entity.	
		Primary Activities:	
		Private households (employing staff)	

Schedule 14 Table B

### Schedule 14 Table B

(Schedule 5, clause 1)

### Industry Claims Cost Rates<sub>1</sub>

Column 1 Column 2		Column 3
Code	WIC Description	ICCR
011100	Plant Nurseries	0.9720%
011200	Cut Flower and Flower Seed Growing	1.0327%
011300	Vegetable Growing	0.9934%
011400	Grape Growing	0.9723%
011500	Apple and Pear Growing	1.0011%
011600	Stone Fruit Growing	0.9782%
011700	Kiwi Fruit Growing	1.0130%
011900	Fruit Growing nec	1.0111%
012100	Grain Growing	1.0599%
012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming	1.3601%
012300	Sheep-Beef Cattle Farming	1.3068%
012400	Sheep Farming	1.5601%
012510	Beef Cattle Farming	1.3776%
012520	Beef Cattle Feedlots	1.4355%
013000	Dairy Cattle Farming	1.2427%
014100	Poultry Farming (Meat)	1.1046%
014200	Poultry Farming (Eggs)	1.0164%
015100	Pig Farming	1.0563%
015200	Horse Farming	1.3026%
015300	Deer Farming	1.1238%
015900	Other Livestock Farming nec	1.3495%
016100	Sugar Cane Growing	1.1153%
016200	Cotton Growing	0.9365%
016900	Other Crop and Plant Growing nec	1.2052%

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
021100	Cotton Ginning	0.7054%
021200	Shearing Services	1.5828%
021300	Aerial Agricultural Services	0.9291%
021910	Services to Livestock Farming nec	1.4392%
021920	Services to Crop Farming nec	1.0475%
021930	Services to Fruit and Vegetable Growing nec	1.0387%
021940	Agricultural Land Clearing and Fencing	1.2060%
021950	Other Services to Agriculture nec	0.1473%
021960	Pet Boarding and Kennels nec	0.2387%
022000	Hunting and Trapping	1.0498%
030100	Forestry	1.3824%
030210	Softwood Timber Plantation Logging	1.3060%
030220	Hardwood and Other Timber Logging	1.9380%
030300	Services to Forestry	1.3076%
041100	Rock Lobster Fishing	1.4506%
041200	Prawn Fishing	1.4529%
041300	Finfish Trawling	1.4479%
041400	Squid Jigging	1.4513%
041500	Line Fishing	1.4498%
041900	Marine Fishing nec	1.4637%
042000	Aquaculture	1.4181%
120000	Oil and Gas Extraction	0.7742%
131100	Iron Ore Mining	0.6997%
131200	Copper Ore Mining—Underground	1.1030%
131300	Copper Ore Mining—Surface	0.5542%
131410	Gold Ore Mining—Underground	1.0437%
131420	Gold Ore Mining—Surface	0.4165%
131500	Mineral Sand Mining	1.3283%
131610	Nickel Ore Mining—Underground	0.8962%

Schedule 14 Table B

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
131620	Nickel Ore Mining—Surface	0.7493%
131710	Silver-Lead-Zinc Ore Mining—Underground	1.4692%
131720	Silver-Lead-Zinc Ore Mining—Surface	0.7660%
131910	Other Metal Ore Mining nec—Underground	0.8484%
131920	Other Metal Ore Mining nec—Surface	1.2421%
141100	Gravel and Sand Quarrying	0.7035%
141900	Construction Material Mining nec	0.7011%
142010	Other Mining nec—Underground	0.9537%
142020	Other Mining nec—Surface	0.9143%
151100	Petroleum Exploration (Own Account)	0.3785%
151200	Petroleum Exploration	0.5651%
151300	Mineral Exploration (Own Account)	0.3897%
151400	Mineral Exploration Services	1.5005%
152000	Other Mining Services	2.1655%
211110	Abattoirs	1.5456%
211120	Meat Packing and Freezing	1.3862%
211130	Meat Processing	1.2521%
211140	Animal By-product Processing nec	0.6240%
211210	Poultry Abattoirs	1.2859%
211220	Poultry Meat Processing	1.3135%
211300	Bacon, Ham and Smallgood Manufacturing	1.3006%
212100	Milk and Cream Processing	0.7925%
212200	Ice Cream Manufacturing	0.7925%
212900	Dairy Product Manufacturing nec	0.7925%
213000	Fruit and Vegetable Processing	0.8512%
214000	Oil and Fat Manufacturing	0.8868%
215100	Flour Mill Product Manufacturing	0.7053%
215200	Cereal Food and Baking Mix Manufacturing	0.7246%
216100	Bread Manufacturing	0.8243%

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
216200	Cake and Pastry Manufacturing	1.1400%
216300	Biscuit Manufacturing	0.5525%
217100	Sugar Manufacturing	0.8386%
217200	Confectionery Manufacturing	0.8324%
217300	Seafood Processing	0.8534%
217400	Prepared Animal and Bird Feed Manufacturing	0.8547%
217900	Food Manufacturing nec	0.8747%
218100	Soft Drink, Cordial and Syrup Manufacturing	0.6804%
218200	Beer and Malt Manufacturing	0.6458%
218300	Wine Manufacturing	0.7475%
218400	Spirit Manufacturing	0.7211%
219000	Tobacco Product Manufacturing	0.3561%
221100	Wool Scouring	0.7343%
221200	Synthetic Fibre Textile Manufacturing	0.7241%
221300	Cotton Textile Manufacturing	0.7222%
221400	Wool Textile Manufacturing	0.7054%
221500	Textile Finishing	0.7031%
222110	Made-up Textile Product Manufacturing	0.7621%
222120	Furniture Upholstery and Covers Manufacturing	0.6681%
222130	Non-canvas Textile Blind and Awning Manufacturing	0.6146%
222200	Textile Floor Covering Manufacturing	0.6411%
222300	Rope, Cordage and Twine Manufacturing	0.6724%
222900	Other Textile Product Manufacturing nec	0.7604%
223100	Hosiery Manufacturing	0.8201%
223200	Cardigan and Pullover Manufacturing	0.7958%
223900	Knitting Mill Product Manufacturing nec	0.6566%
224100	Men's and Women's Clothing Manufacturing	0.5799%
224200	Tailoring and Dress-making	0.6045%
224300	Sleepwear, Underwear and Baby Clothing Manufacturing	0.5935%

Schedule 14 Table B

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
224900	Other Clothing Manufacturing nec	0.5392%
225000	Footwear Manufacturing	0.6828%
226100	Leather Tanning and Fur Dressing	0.7328%
226200	Leather and Leather Substitute Product Manufacturing	0.7390%
231100	Log Sawmilling	2.1756%
231200	Wood Chipping	1.7103%
231300	Timber Resawing and Dressing	1.5328%
232100	Plywood and Veneer Manufacturing	0.9214%
232200	Fabricated Wood Manufacturing	0.8335%
232300	Wooden Structural Component Manufacturing	0.9061%
232910	Wooden Blind Manufacturing	0.8470%
232920	Other Wood Product Manufacturing nec	1.0340%
233100	Pulp, Paper and Paperboard Manufacturing	0.6313%
233200	Solid Paperboard Container Manufacturing	0.6256%
233300	Corrugated Paperboard Container Manufacturing	0.7754%
233400	Paper Bag and Sack Manufacturing	0.6992%
233900	Other Paper Product Manufacturing nec	0.7153%
241100	Paper Stationery Manufacturing	0.3938%
241210	Printing	0.3859%
241220	Newspaper Printing	0.2107%
241310	Printing Trade Services	0.3823%
241320	Services to Printing and Publishing nec	0.2254%
242100	Newspaper Publishing	0.1165%
242200	Other Periodical Publishing	0.1191%
242300	Book and Other Publishing	0.1234%
243000	Recorded Media Manufacturing and Publishing	0.2125%
251000	Petroleum Refining	0.3267%
252000	Petroleum and Coal Product Manufacturing nec	0.5508%
253100	Fertiliser Manufacturing	0.5071%

Code         WIC Description         ICCR           253200         Industrial Gas Manufacturing         0.5218%           253300         Synthetic Resin Manufacturing         0.5360%           253400         Organic Industrial Chemical Manufacturing nec         0.5413%           253500         Inorganic Industrial Chemical Manufacturing nec         0.5037%           254100         Explosive Manufacturing         0.4602%           254200         Paint Manufacturing         0.5606%           254300         Medicinal and Pharmaceutical Product Manufacturing         0.2756%           254400         Pesticide Manufacturing         0.4692%           254500         Soap and Other Detergent Manufacturing         0.4608%           254600         Cosmetic and Toiletry Preparation Manufacturing         0.5250%           254700         Ink Manufacturing         0.4760%           254900         Other Chemical Product Manufacturing nec         0.4348%           255100         Rubber Tyre Manufacturing         1.6678%           255900         Other Rubber Product Manufacturing         0.6974%           256200         Plastic Blow Moulded Product Manufacturing         0.6968%           256400         Plastic Product, Rigid Fibre Reinforced, Manufacturing         0.6968%	Column 1	Column 2	Column 3
253300         Synthetic Resin Manufacturing         0.5360%           253400         Organic Industrial Chemical Manufacturing nec         0.5413%           253500         Inorganic Industrial Chemical Manufacturing nec         0.5037%           254100         Explosive Manufacturing         0.4602%           254200         Paint Manufacturing         0.5606%           254300         Medicinal and Pharmaceutical Product Manufacturing         0.2756%           254400         Pesticide Manufacturing         0.4692%           254500         Soap and Other Detergent Manufacturing         0.4608%           254700         Ink Manufacturing         0.4760%           254900         Other Chemical Product Manufacturing nec         0.4348%           255100         Rubber Tyre Manufacturing         1.6678%           255900         Other Rubber Product Manufacturing         0.6974%           256100         Plastic Blow Moulded Product Manufacturing         0.7086%           256300         Plastic Product, Rigid Fibre Reinforced, Manufacturing         0.6968%           256400         Plastic Injection Moulded Product Manufacturing         0.6947%           265000         Plastic Poam Product Manufacturing         0.6947%           266000         Plastic Injection Moulded Product Manufacturing	Code	WIC Description	ICCR
253400Organic Industrial Chemical Manufacturing nec0.5413%253500Inorganic Industrial Chemical Manufacturing nec0.5037%254100Explosive Manufacturing0.4602%254200Paint Manufacturing0.5606%254300Medicinal and Pharmaceutical Product Manufacturing0.2756%254400Pesticide Manufacturing0.4692%254500Soap and Other Detergent Manufacturing0.4608%254600Cosmetic and Toiletry Preparation Manufacturing0.5250%254700Ink Manufacturing0.4760%254900Other Chemical Product Manufacturing nec0.4348%255100Rubber Tyre Manufacturing1.6678%255900Other Rubber Product Manufacturing nec0.8111%256100Plastic Blow Moulded Product Manufacturing0.6974%256200Plastic Extruded Product Manufacturing0.7086%256300Plastic Bag and Film Manufacturing0.6968%256400Plastic Product, Rigid Fibre Reinforced, Manufacturing0.6763%256500Plastic Injection Moulded Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.88090%262100Clay Brick Manufacturing0.88258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8258%263220Plaster Product Manufacturing0.8284% <td>253200</td> <td>Industrial Gas Manufacturing</td> <td>0.5218%</td>	253200	Industrial Gas Manufacturing	0.5218%
253500Inorganic Industrial Chemical Manufacturing nec0.5037%254100Explosive Manufacturing0.4602%254200Paint Manufacturing0.5606%254200Paint Manufacturing0.2756%254300Medicinal and Pharmaceutical Product Manufacturing0.4692%254400Pesticide Manufacturing0.4608%254500Soap and Other Detergent Manufacturing0.4608%254600Cosmetic and Toiletry Preparation Manufacturing0.5250%254700Ink Manufacturing0.4760%254900Other Chemical Product Manufacturing nec0.4348%255100Rubber Tyre Manufacturing1.6678%255900Other Rubber Product Manufacturing nec0.8111%256100Plastic Blow Moulded Product Manufacturing0.6974%256200Plastic Extruded Product Manufacturing0.7086%256300Plastic Bag and Film Manufacturing0.6968%256400Plastic Product, Rigid Fibre Reinforced, Manufacturing0.6763%256500Plastic Foam Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.8947%261000Glass and Glass Product Manufacturing0.8258%262200Ceramic Product Manufacturing0.8258%262200Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	253300	Synthetic Resin Manufacturing	0.5360%
254100         Explosive Manufacturing         0.4602%           254200         Paint Manufacturing         0.5606%           254300         Medicinal and Pharmaceutical Product Manufacturing         0.2756%           254400         Pesticide Manufacturing         0.4692%           254500         Soap and Other Detergent Manufacturing         0.4608%           254600         Cosmetic and Toiletry Preparation Manufacturing         0.5250%           254700         Ink Manufacturing         0.4760%           254900         Other Chemical Product Manufacturing nec         0.4348%           255100         Rubber Tyre Manufacturing         1.6678%           255900         Other Rubber Product Manufacturing nec         0.8111%           256100         Plastic Blow Moulded Product Manufacturing         0.6974%           256200         Plastic Extruded Product Manufacturing         0.7086%           256300         Plastic Bag and Film Manufacturing         0.6968%           256400         Plastic Foam Product Manufacturing         0.7144%           256500         Plastic Injection Moulded Product Manufacturing         0.8690%           26100         Glass and Glass Product Manufacturing         0.8690%           262100         Clay Brick Manufacturing         0.8258% <tr< td=""><td>253400</td><td>Organic Industrial Chemical Manufacturing nec</td><td>0.5413%</td></tr<>	253400	Organic Industrial Chemical Manufacturing nec	0.5413%
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254600Cosmetic and Toiletry Preparation Manufacturing0.5250%254700Ink Manufacturing0.4760%254900Other Chemical Product Manufacturing nec0.4348%255100Rubber Tyre Manufacturing1.6678%255900Other Rubber Product Manufacturing nec0.8111%256100Plastic Blow Moulded Product Manufacturing0.6974%256200Plastic Extruded Product Manufacturing0.7086%256300Plastic Bag and Film Manufacturing0.6968%256400Plastic Product, Rigid Fibre Reinforced, Manufacturing0.6763%256500Plastic Foam Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.6947%261000Glass and Glass Product Manufacturing0.8690%262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8056%	254400	Pesticide Manufacturing	0.4692%
254700Ink Manufacturing0.4760%254900Other Chemical Product Manufacturing nec0.4348%255100Rubber Tyre Manufacturing1.6678%255900Other Rubber Product Manufacturing nec0.8111%256100Plastic Blow Moulded Product Manufacturing0.6974%256200Plastic Extruded Product Manufacturing0.7086%256300Plastic Bag and Film Manufacturing0.6968%256400Plastic Product, Rigid Fibre Reinforced, Manufacturing0.6763%256500Plastic Foam Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.6947%261000Glass and Glass Product Manufacturing0.8690%262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8056%	254500	Soap and Other Detergent Manufacturing	0.4608%
254900Other Chemical Product Manufacturing nec0.4348%255100Rubber Tyre Manufacturing1.6678%255900Other Rubber Product Manufacturing nec0.8111%256100Plastic Blow Moulded Product Manufacturing0.6974%256200Plastic Extruded Product Manufacturing0.7086%256300Plastic Bag and Film Manufacturing0.6968%256400Plastic Product, Rigid Fibre Reinforced, Manufacturing0.6763%256500Plastic Foam Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.8947%261000Glass and Glass Product Manufacturing0.8690%262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8056%	254600	Cosmetic and Toiletry Preparation Manufacturing	0.5250%
255100 Rubber Tyre Manufacturing 255900 Other Rubber Product Manufacturing nec 256100 Plastic Blow Moulded Product Manufacturing 256100 Plastic Extruded Product Manufacturing 256200 Plastic Extruded Product Manufacturing 256300 Plastic Bag and Film Manufacturing 256400 Plastic Product, Rigid Fibre Reinforced, Manufacturing 256500 Plastic Foam Product Manufacturing 256600 Plastic Injection Moulded Product Manufacturing 261000 Glass and Glass Product Manufacturing 262100 Clay Brick Manufacturing 262200 Ceramic Product Manufacturing 262300 Ceramic Tile and Pipe Manufacturing 263200 Other Ceramic Product Manufacturing 263210 Fibro-Cement Sheeting Manufacturing 263220 Plaster Product Manufacturing 30.8258%	254700	Ink Manufacturing	0.4760%
Other Rubber Product Manufacturing nec  District Blow Moulded Product Manufacturing  District Extruded Product, Rigid Fibre Reinforced, Manufacturing  District Product, Rigid Fibre Reinforced, Manufacturing  District Foam Product Manufacturing  District Injection Moulded Product Manufacturing  District Injection Moulded Product Manufacturing  District Injection Moulded Product Manufacturing  District Manufacturing  Distri	254900	Other Chemical Product Manufacturing nec	0.4348%
256100 Plastic Blow Moulded Product Manufacturing 0.6974% 256200 Plastic Extruded Product Manufacturing 0.7086% 256300 Plastic Bag and Film Manufacturing 0.6968% 256400 Plastic Product, Rigid Fibre Reinforced, Manufacturing 0.6763% 256500 Plastic Foam Product Manufacturing 0.7144% 256600 Plastic Injection Moulded Product Manufacturing 0.6947% 261000 Glass and Glass Product Manufacturing 0.8690% 262100 Clay Brick Manufacturing 0.8258% 262200 Ceramic Product Manufacturing 0.8346% 262300 Ceramic Tile and Pipe Manufacturing 0.8129% 262900 Other Ceramic Product Manufacturing nec 0.7559% 263100 Cement and Lime Manufacturing 0.8056% 263220 Plaster Product Manufacturing 0.8284%	255100	Rubber Tyre Manufacturing	1.6678%
256200Plastic Extruded Product Manufacturing0.7086%256300Plastic Bag and Film Manufacturing0.6968%256400Plastic Product, Rigid Fibre Reinforced, Manufacturing0.6763%256500Plastic Foam Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.6947%261000Glass and Glass Product Manufacturing0.8258%262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8129%262300Ceramic Tile and Pipe Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	255900	Other Rubber Product Manufacturing nec	0.8111%
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256400Plastic Product, Rigid Fibre Reinforced, Manufacturing0.6763%256500Plastic Foam Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.6947%261000Glass and Glass Product Manufacturing0.8690%262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	256200	Plastic Extruded Product Manufacturing	0.7086%
256500Plastic Foam Product Manufacturing0.7144%256600Plastic Injection Moulded Product Manufacturing0.6947%261000Glass and Glass Product Manufacturing0.8690%262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	256300	Plastic Bag and Film Manufacturing	0.6968%
256600 Plastic Injection Moulded Product Manufacturing 261000 Glass and Glass Product Manufacturing 262100 Clay Brick Manufacturing 262200 Ceramic Product Manufacturing 262300 Ceramic Tile and Pipe Manufacturing 262900 Other Ceramic Product Manufacturing 262900 Other Ceramic Product Manufacturing 263100 Cement and Lime Manufacturing 263210 Fibro-Cement Sheeting Manufacturing 263220 Plaster Product Manufacturing 263246 263220 Plaster Product Manufacturing 263247	256400	Plastic Product, Rigid Fibre Reinforced, Manufacturing	0.6763%
261000Glass and Glass Product Manufacturing0.8690%262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	256500	Plastic Foam Product Manufacturing	0.7144%
262100Clay Brick Manufacturing0.8258%262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	256600	Plastic Injection Moulded Product Manufacturing	0.6947%
262200Ceramic Product Manufacturing0.8346%262300Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	261000	Glass and Glass Product Manufacturing	0.8690%
262300Ceramic Tile and Pipe Manufacturing0.8129%262900Other Ceramic Product Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	262100	Clay Brick Manufacturing	0.8258%
262900Other Ceramic Product Manufacturing nec0.7559%263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	262200	Ceramic Product Manufacturing	0.8346%
263100Cement and Lime Manufacturing0.5983%263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	262300	Ceramic Tile and Pipe Manufacturing	0.8129%
263210Fibro-Cement Sheeting Manufacturing0.8056%263220Plaster Product Manufacturing0.8284%	262900	Other Ceramic Product Manufacturing nec	0.7559%
263220 Plaster Product Manufacturing 0.8284%	263100	Cement and Lime Manufacturing	0.5983%
<u> </u>	263210	Fibro-Cement Sheeting Manufacturing	0.8056%
263300 Concrete Slurry Manufacturing 0.9370%	263220	Plaster Product Manufacturing	0.8284%
	263300	Concrete Slurry Manufacturing	0.9370%

Schedule 14 Table B

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
263400	Concrete Pipe and Box Culvert Manufacturing	0.8390%
263510	Terrazzo Manufacturing	0.8270%
263520	Concrete Product Manufacturing nec	1.0985%
264010	Fibreglass Insulation Products Manufacturing	0.7151%
264020	Non-Metallic Mineral Product Manufacturing nec	1.3436%
271100	Basic Iron and Steel Manufacturing	0.9105%
271200	Iron and Steel Casting and Forging	0.9083%
271300	Steel Pipe and Tube Manufacturing	0.9086%
272100	Alumina Production	0.8336%
272200	Aluminium Smelting	0.8571%
272300	Copper, Silver, Lead and Zinc Smelting, Refining	0.6186%
272900	Basic Non-Ferrous Metal Manufacturing nec	0.8585%
273100	Aluminium Rolling, Drawing, Extruding	0.8749%
273200	Non-Ferrous Metal Rolling, Drawing, Extruding nec	0.9009%
273300	Non-Ferrous Metal Casting	0.8761%
274100	Structural Steel Fabricating	1.1455%
274200	Architectural Aluminium Product Manufacturing	1.0563%
274900	Structural Metal Product Manufacturing nec	1.1349%
275100	Metal Container Manufacturing	1.1177%
275900	Sheet Metal Product Manufacturing nec	1.0084%
276100	Hand Tool and General Hardware Manufacturing	0.8609%
276200	Spring and Wire Product Manufacturing	0.8518%
276300	Nut, Bolt, Screw and Rivet Manufacturing	0.8611%
276400	Metal Coating and Finishing	0.8791%
276500	Non-Ferrous Pipe Fitting Manufacturing	0.8723%
276900	Fabricated Metal Product Manufacturing nec	0.9819%
281100	Motor Vehicle Manufacturing	0.6292%
281200	Motor Vehicle Body Manufacturing	1.0246%
281300	Automotive Electrical and Instrument Manufacturing	0.6416%

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
281900	Automotive Component Manufacturing nec	0.5020%
282100	Shipbuilding	0.8977%
282210	Boatbuilding	0.8593%
282220	Boat Repairing	0.5952%
282300	Railway Equipment Manufacturing	0.5283%
282400	Aircraft Manufacturing	0.4521%
282900	Transport Equipment Manufacturing nec	0.5665%
283100	Photographic and Optical Good Manufacturing	0.2892%
283200	Medical and Surgical Equipment Manufacturing	0.3707%
283900	Professional and Scientific Equipment Manufacturing nec	0.3149%
284100	Computer and Business Machine Manufacturing	0.2763%
284200	Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	0.3134%
284900	Other Electronic Equipment Manufacturing nec	0.3088%
285100	Household Appliance Manufacturing	0.5726%
285200	Electrical Cable and Wire Manufacturing	0.5372%
285300	Battery Manufacturing	0.6459%
285400	Electric Light and Sign Manufacturing	0.6130%
285900	Other Electrical Equipment Manufacturing nec	0.4501%
286100	Agricultural Machinery Manufacturing	0.5973%
286200	Mining and Construction Machinery Manufacturing	0.6046%
286300	Food Processing Machinery Manufacturing	0.6004%
286410	Machine Tool and Part Manufacturing	0.5977%
286420	Metal Dies, Cutting, Sinking, Manufacturing and Repairing	0.5952%
286500	Lifting and Material Handling Equipment Manufacturing	0.5941%
286600	Pump and Compressor Manufacturing	0.5887%
286700	Commercial Space Heating and Cooling Equipment Manufacturing	0.6016%
286900	Industrial Machinery and Equipment Manufacturing nec	0.6019%
291100	Prefabricated Metal Building Manufacturing	1.0564%

Schedule 14 Table B

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
291900	Prefabricated Building Manufacturing nec	0.8949%
292100	Wooden Furniture and Upholstered Seat Manufacturing	1.0427%
292200	Sheet Metal Furniture Manufacturing	0.9458%
292300	Mattress Manufacturing (Except Rubber)	0.9420%
292900	Furniture Manufacturing nec	0.8676%
294100	Jewellery and Silverware Manufacturing	0.4115%
294200	Toy and Sporting Good Manufacturing	0.5878%
294900	Manufacturing nec	0.6067%
361000	Electricity Supply	0.4138%
362000	Gas Supply	0.4138%
370100	Water Supply	0.4042%
370200	Sewerage and Drainage Services	1.0645%
411100	House Construction	1.0982%
411200	Residential Building Construction nec	0.8751%
411300	Non-Residential Building Construction	0.8000%
412100	Road and Bridge Construction	0.8782%
412200	Non-Building Construction nec	0.8811%
421010	Demolition	1.8037%
421020	Site Preparation Services	0.9996%
422110	Concrete Construction Services	2.3077%
422120	Concrete Paving Services	1.4267%
422200	Bricklaying Services	1.9355%
422300	Roofing Services	1.9740%
422400	Structural Steel Erection Services	1.6113%
423100	Plumbing Services	0.7990%
423200	Electrical Services	0.5065%
423300	Air Conditioning and Heating Services	0.6215%
423400	Telecommunication, Alarm and Security System Installation Services	0.2992%
424110	Cement Rendering and Plastering	1.6987%

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CodeWIC DescriptionICCR424120Plasterboard and Decorative Plaster Fixing1.5392%424200Carpentry Services1.6318%424300Tiling and Carpeting Services1.4846%424400Painting and Decorating Services1.5267%424510Aluminium Door and Window Installation0.9899%424520Glazing Services1.0010%	Column 1	Column 2	Column 3
424200Carpentry Services1.6318%424300Tiling and Carpeting Services1.4846%424400Painting and Decorating Services1.5267%424510Aluminium Door and Window Installation0.9899%	Code	WIC Description	ICCR
424300Tiling and Carpeting Services1.4846%424400Painting and Decorating Services1.5267%424510Aluminium Door and Window Installation0.9899%	424120	Plasterboard and Decorative Plaster Fixing	1.5392%
424400Painting and Decorating Services1.5267%424510Aluminium Door and Window Installation0.9899%	424200	Carpentry Services	1.6318%
424510 Aluminium Door and Window Installation 0.9899%	424300	Tiling and Carpeting Services	1.4846%
	424400	Painting and Decorating Services	1.5267%
424520 Glazing Services 1 0010%	424510	Aluminium Door and Window Installation	0.9899%
1.001070	424520	Glazing Services	1.0010%
425100 Landscaping Services 0.9761%	425100	Landscaping Services	0.9761%
425910 Scaffolding Services 1.5375%	425910	Scaffolding Services	1.5375%
425920 Exterior/Interior Blind and Awning Installation Services 0.9898%	425920	Exterior/Interior Blind and Awning Installation Services	0.9898%
425930 Building Exterior Cleaning and Maintenance Services 1.5140%	425930	Building Exterior Cleaning and Maintenance Services	1.5140%
425940 Construction Services nec 1.0005%	425940	Construction Services nec	1.0005%
451100 Wool Wholesaling 0.6443%	451100	Wool Wholesaling	0.6443%
451200 Cereal Grain Wholesaling 0.4388%	451200	Cereal Grain Wholesaling	0.4388%
451900 Farm Produce and Supplies Wholesaling nec 0.4580%	451900	Farm Produce and Supplies Wholesaling nec	0.4580%
452100 Petroleum Product Wholesaling 0.4079%	452100	Petroleum Product Wholesaling	0.4079%
452200 Metal and Mineral Wholesaling 0.6611%	452200	Metal and Mineral Wholesaling	0.6611%
452300 Chemical Wholesaling 0.3313%	452300	Chemical Wholesaling	0.3313%
453100 Timber Wholesaling 0.8056%	453100	Timber Wholesaling	0.8056%
453900 Building Supplies Wholesaling nec 0.5389%	453900	Building Supplies Wholesaling nec	0.5389%
461100 Farm and Construction Machinery Wholesaling 0.3710%	461100	Farm and Construction Machinery Wholesaling	0.3710%
461200 Professional Equipment Wholesaling 0.1456%	461200	Professional Equipment Wholesaling	0.1456%
461300 Computer Wholesaling 0.0499%	461300	Computer Wholesaling	0.0499%
461400 Business Machine Wholesaling nec 0.1393%	461400	Business Machine Wholesaling nec	0.1393%
461500 Electrical and Electronic Equipment Wholesaling nec 0.1675%	461500	Electrical and Electronic Equipment Wholesaling nec	0.1675%
461900 Machinery and Equipment Wholesaling nec 0.3306%	461900	Machinery and Equipment Wholesaling nec	0.3306%
462100 Car Wholesaling 0.3407%	462100	Car Wholesaling	0.3407%
462200 Commercial Vehicle Wholesaling 0.3597%	462200	Commercial Vehicle Wholesaling	0.3597%
462300 Motor Vehicle New or Used Part Dealing 0.3636%	462300	Motor Vehicle New or Used Part Dealing	0.3636%
462400 Motor Vehicle Dismantling 0.4971%	462400	Motor Vehicle Dismantling	0.4971%

Schedule 14 Table B

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
471100	Meat Wholesaling	0.6752%
471200	Poultry and Smallgood Wholesaling	0.6860%
471300	Dairy Produce Wholesaling	0.6252%
471400	Fish Wholesaling	0.6748%
471500	Fruit and Vegetable Wholesaling	0.6177%
471600	Confectionery and Soft Drink Wholesaling	0.5659%
471700	Liquor Wholesaling	0.4203%
471800	Tobacco Product Wholesaling	0.5793%
471900	Grocery Wholesaling nec	0.7160%
472100	Textile Product Wholesaling	0.2621%
472200	Clothing Wholesaling	0.2587%
472300	Footwear Wholesaling	0.2458%
473100	Household Appliance Wholesaling	0.3889%
473200	Furniture Wholesaling	0.6363%
473300	Floor Covering Wholesaling	0.3709%
473900	Household Good Wholesaling nec	0.4258%
479100	Photographic Equipment Wholesaling	0.2250%
479200	Jewellery and Watch Wholesaling	0.1945%
479300	Toy and Sporting Good Wholesaling	0.2425%
479400	Book and Magazine Wholesaling	0.3335%
479500	Paper Product Wholesaling	0.3807%
479600	Pharmaceutical and Toiletry Wholesaling	0.2126%
479910	Wholesaling nec	0.3628%
479920	Wholesaling Trade Agent—No Goods Handling	0.1208%
511000	Supermarket and Grocery Stores	0.8546%
512100	Fresh Meat, Fish and Poultry Retailing	0.7323%
512200	Fruit and Vegetable Retailing	0.6612%
512300	Liquor Retailing	0.5945%
512400	Bread and Cake Retailing	0.6169%

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
512500	Takeaway Food Retailing	0.5746%
512600	Milk Vending	0.6654%
512900	Specialised Food Retailing nec	0.6025%
521000	Department Stores	0.4289%
522100	Clothing Retailing	0.2632%
522200	Footwear Retailing	0.3226%
522300	Fabric and Other Soft Good Retailing	0.3357%
523100	Furniture Retailing	0.5068%
523200	Floor Covering Retailing	0.4592%
523300	Domestic Hardware and Houseware Retailing	0.5456%
523400	Domestic Appliance Retailing	0.1361%
523500	Recorded Music Retailing	0.4976%
524100	Sport and Camping Equipment Retailing	0.2578%
524200	Toy and Game Retailing	0.2638%
524300	Newspaper, Book and Stationery Retailing	0.2520%
524400	Photographic Equipment Retailing	0.3037%
524500	Marine Equipment Retailing	0.2552%
525100	Pharmaceutical, Cosmetic and Toiletry Retailing	0.2853%
525200	Antique and Used Good Retailing	0.4568%
525300	Garden Equipment Retailing	0.5059%
525400	Flower Retailing	0.4317%
525500	Watch, Spectacles and Jewellery Retailing	0.2669%
525900	Retailing nec	0.4076%
526110	Household Equipment Repair Services (Electrical)	0.4373%
526120	Household Equipment Repair Services (Electronics)	0.4373%
526900	Household Equipment Repair Services nec	0.2503%
531100	Car Retailing	0.2987%
531200	Motor Cycle Dealing	0.3133%
531300	Trailer and Caravan Dealing	0.3456%

Schedule 14 Table B

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
532100	Automotive Fuel Retailing	0.5272%
532200	Automotive Electrical Services	0.5603%
532300	Smash Repairing	0.5583%
532400	Tyre Retailing	0.5753%
532900	Automotive Repair and Services nec	0.5663%
571000	Accommodation	0.6681%
572000	Pubs, Taverns and Bars	0.5499%
573000	Cafes and Restaurants	0.5050%
574000	Clubs (Hospitality)	0.6017%
611010	Road Freight Transport—Bulk Freight	1.2134%
611020	Road Freight Transport—Short Distance	1.1427%
611030	Road Freight Transport—Long Distance	1.3172%
611040	Furniture Delivery and Removal Service	1.3212%
612100	Long Distance Bus Transport	0.6347%
612200	Short Distance Bus Transport (Including Tramway)	0.7737%
612310	Taxi Metro	\$578.00
612315	Taxi Metro—Owner Operated, using another driver up to 2 shifts a week	\$411.00
612320	Taxi Non-Metro	\$342.00
612322	Taxi Non-Metro—Owner Operator just in case policy	\$37.00
612324	Taxi Non-Metro—Owner Operator using another driver up to an average of 1 shift per week	\$137.00
612326	Taxi Non-Metro—Owner Operator using another driver up to an average of 2 shifts per week	\$265.00
612330	Hire Car Drivers	\$297.00
612340	Other Road Passenger Transport nec	0.7053%
620000	Rail Transport	0.7028%
630100	International Sea Transport	0.6186%
630200	Coastal Water Transport	0.6914%
630300	Inland Water Transport	0.5899%
640100	Scheduled International Air Transport	0.3143%

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Table B Schedule 14

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
640200	Scheduled Domestic Air Transport	0.2681%
640300	Non-Scheduled Air and Space Transport	0.3369%
650100	Pipeline Transport	0.9354%
650900	Transport nec	0.9354%
661100	Parking Services	0.4429%
661900	Services to Road Transport nec	0.6175%
662100	Stevedoring	1.2504%
662200	Water Transport Terminals	0.3990%
662300	Port Operators	0.2479%
662910	Water Transport Agency Services	0.0749%
662920	Services to Water Transport nec	0.8548%
663000	Services to Air Transport	0.4597%
664100	Travel Agency Services	0.1048%
664210	Freight Forwarding (Road)—Goods Handling	0.4872%
664220	Freight Forwarding (Road)—No Goods Handling	0.1164%
664310	Freight Forwarding (Other than Road)—Goods Handling	0.3118%
664320	Freight Forwarding (Other than Road)—No Goods Handling	0.1148%
664410	Customs Agencies—Goods Handling	0.2774%
664420	Customs Agencies—No Goods Handling	0.1164%
664900	Services to Transport nec	0.1271%
670100	Grain Storage	0.9893%
670900	Storage nec	0.7485%
711110	Postal Delivery Services	0.6542%
711120	Postal Agency Services	0.1320%
711200	Courier Services	0.7089%
712000	Telecommunication Services	0.0652%
731000	Central Bank	0.0736%
732100	Banks	0.0629%
732200	Building Societies	0.1393%

Schedule 14 Table B

Code         WIC Description         ICCR           732300         Credit Unions         0.1187%           732400         Money Market Dealers         0.0621%           732900         Deposit Taking Financiers nec         0.1747%           733000         Other Financiers         0.0651%           734000         Financial Asset Investors         0.0782%           741100         Life Insurance         0.0561%           742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring	Column 1	Column 2	Column 3
732400         Money Market Dealers         0.0621%           732900         Deposit Taking Financiers nec         0.1747%           733000         Other Financiers         0.0651%           734000         Financial Asset Investors         0.0782%           741100         Life Insurance         0.0561%           741200         Superannuation Funds         0.0561%           742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Strata Schemes         0.2083%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774210         Boat and Ferry Hiring         0.6244%           774210         Boat and Ferry Hiring and Leasing Without Operator         0.6926%           774320	Code	WIC Description	ICCR
732900         Deposit Taking Financiers nec         0.1747%           733000         Other Financiers         0.0651%           734000         Financial Asset Investors         0.0782%           741100         Life Insurance         0.0561%           741200         Superannuation Funds         0.0561%           742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771210         Residential Property Operators         0.0848%           771220         Commercial Property Strata Schemes         0.2083%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774210         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774310         Plant and Machinery Hiring and Leasing Without Operator         0.6926%           774320	732300	Credit Unions	0.1187%
733000         Other Financiers         0.0651%           734000         Financial Asset Investors         0.0782%           741100         Life Insurance         0.0561%           741200         Superannuation Funds         0.0561%           742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774310         Plant and Machinery Hiring and Leasing Without Operator         0.6926%           774320         Plant and Machinery Hiring and Leasing With Operator         0.7889%	732400	Money Market Dealers	0.0621%
734000         Financial Asset Investors         0.0782%           741100         Life Insurance         0.0561%           741200         Superannuation Funds         0.0561%           742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774320         Other Transport Equipment Leasing nec         0.6431%           774330         Office Equipment Hiring and Leasing Without Operator         0.7889%           781000         Architectural Services         0.0653%	732900	Deposit Taking Financiers nec	0.1747%
741100         Life Insurance         0.0561%           741200         Superannuation Funds         0.0561%           742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774310         Plant and Machinery Hiring and Leasing Without Operator         0.6926%           774320         Plant and Machinery Hiring and Leasing With Operator         0.7889%           78100         Scientific Research         0.1159%           782100         Architectural Services         0.0653%	733000	Other Financiers	0.0651%
741200         Superannuation Funds         0.0561%           742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774210         Boat and Ferry Hiring         0.6244%           774310         Plant and Machinery Hiring and Leasing Without Operator         0.6926%           774320         Plant and Machinery Hiring and Leasing With Operator         0.7889%           78100         Scientific Research         0.1159%           782100         Architectural Services         0.0653% </td <td>734000</td> <td>Financial Asset Investors</td> <td>0.0782%</td>	734000	Financial Asset Investors	0.0782%
742100         Health Insurance         0.1363%           742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Strata Schemes         0.2083%           771220         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774320         Other Transport Equipment Leasing nec         0.6431%           774320         Plant and Machinery Hiring and Leasing Without Operator         0.7889%           774330         Office Equipment Hiring and Leasing         0.0956%           781000         Scientific Research         0.1159%           782200         Surveying Services         0.0653% </td <td>741100</td> <td>Life Insurance</td> <td>0.0561%</td>	741100	Life Insurance	0.0561%
742200         General Insurance         0.0979%           751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774220         Other Transport Equipment Leasing nec         0.6431%           774310         Plant and Machinery Hiring and Leasing Without Operator         0.6926%           774320         Plant and Machinery Hiring and Leasing With Operator         0.7889%           78100         Scientific Research         0.1159%           782100         Architectural Services         0.0653%           782200         Surveying Services         0.1538%           782300         Consulting Engineering Services	741200	Superannuation Funds	0.0561%
751100         Financial Asset Broking Services         0.0914%           751900         Services to Finance and Investment nec         0.0351%           752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Strata Schemes         0.2083%           771220         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774320         Other Transport Equipment Leasing nec         0.6431%           774320         Plant and Machinery Hiring and Leasing Without Operator         0.7889%           774330         Office Equipment Hiring and Leasing         0.0956%           78100         Scientific Research         0.1159%           782100         Architectural Services         0.0653%           782200         Surveying Services         0.1538%           782300         Consulting Engineering Services	742100	Health Insurance	0.1363%
751900Services to Finance and Investment nec0.0351%752000Services to Insurance0.0494%771110Residential Strata Schemes0.2064%771120Residential Property Operators0.0848%771210Commercial Property Strata Schemes0.2083%771220Commercial Property Operators and Developers0.1125%772000Real Estate Agents0.0956%773000Non-Financial Asset Investors0.1681%774100Motor Vehicle Hiring0.3836%774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%78100Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	742200	General Insurance	0.0979%
752000         Services to Insurance         0.0494%           771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Strata Schemes         0.2083%           771220         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774220         Other Transport Equipment Leasing nec         0.6431%           774310         Plant and Machinery Hiring and Leasing Without Operator         0.7889%           774320         Plant and Machinery Hiring and Leasing With Operator         0.7889%           781000         Scientific Research         0.1159%           782100         Architectural Services         0.0653%           782200         Surveying Services         0.1538%           782300         Consulting Engineering Services         0.0816%	751100	Financial Asset Broking Services	0.0914%
771110         Residential Strata Schemes         0.2064%           771120         Residential Property Operators         0.0848%           771210         Commercial Property Strata Schemes         0.2083%           771220         Commercial Property Operators and Developers         0.1125%           772000         Real Estate Agents         0.0956%           773000         Non-Financial Asset Investors         0.1681%           774100         Motor Vehicle Hiring         0.3836%           774210         Boat and Ferry Hiring         0.6244%           774220         Other Transport Equipment Leasing nec         0.6431%           774310         Plant and Machinery Hiring and Leasing Without Operator         0.6926%           774320         Plant and Machinery Hiring and Leasing With Operator         0.7889%           774330         Office Equipment Hiring and Leasing         0.0956%           781000         Scientific Research         0.1159%           782100         Architectural Services         0.0653%           782200         Surveying Services         0.1538%           782300         Consulting Engineering Services         0.0816%	751900	Services to Finance and Investment nec	0.0351%
771120Residential Property Operators0.0848%771210Commercial Property Strata Schemes0.2083%771220Commercial Property Operators and Developers0.1125%772000Real Estate Agents0.0956%773000Non-Financial Asset Investors0.1681%774100Motor Vehicle Hiring0.3836%774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	752000	Services to Insurance	0.0494%
771210Commercial Property Strata Schemes0.2083%771220Commercial Property Operators and Developers0.1125%772000Real Estate Agents0.0956%773000Non-Financial Asset Investors0.1681%774100Motor Vehicle Hiring0.3836%774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	771110	Residential Strata Schemes	0.2064%
771220Commercial Property Operators and Developers0.1125%772000Real Estate Agents0.0956%773000Non-Financial Asset Investors0.1681%774100Motor Vehicle Hiring0.3836%774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	771120	Residential Property Operators	0.0848%
772000Real Estate Agents0.0956%773000Non-Financial Asset Investors0.1681%774100Motor Vehicle Hiring0.3836%774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	771210	Commercial Property Strata Schemes	0.2083%
773000Non-Financial Asset Investors0.1681%774100Motor Vehicle Hiring0.3836%774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	771220	Commercial Property Operators and Developers	0.1125%
774100Motor Vehicle Hiring0.3836%774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	772000	Real Estate Agents	0.0956%
774210Boat and Ferry Hiring0.6244%774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	773000	Non-Financial Asset Investors	0.1681%
774220Other Transport Equipment Leasing nec0.6431%774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	774100	Motor Vehicle Hiring	0.3836%
774310Plant and Machinery Hiring and Leasing Without Operator0.6926%774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	774210	Boat and Ferry Hiring	0.6244%
774320Plant and Machinery Hiring and Leasing With Operator0.7889%774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	774220	Other Transport Equipment Leasing nec	0.6431%
774330Office Equipment Hiring and Leasing0.0956%781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	774310	Plant and Machinery Hiring and Leasing Without Operator	0.6926%
781000Scientific Research0.1159%782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	774320	Plant and Machinery Hiring and Leasing With Operator	0.7889%
782100Architectural Services0.0653%782200Surveying Services0.1538%782300Consulting Engineering Services0.0816%	774330	Office Equipment Hiring and Leasing	0.0956%
782200 Surveying Services 0.1538% 782300 Consulting Engineering Services 0.0816%	781000	Scientific Research	0.1159%
782300 Consulting Engineering Services 0.0816%	782100	Architectural Services	0.0653%
	782200	Surveying Services	0.1538%
782910 Laboratory Services nec 0.1913%	782300	Consulting Engineering Services	0.0816%
	782910	Laboratory Services nec	0.1913%

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
782920	Technical Services nec	0.1509%
783100	Data Processing Services	0.1402%
783200	Information Storage and Retrieval Services	0.1248%
783300	Computer Maintenance Services	0.1439%
783400	Computer Consultancy Services	0.0339%
784100	Legal Services	0.0920%
784200	Accounting Services	0.0488%
785100	Advertising Services	0.0763%
785210	Sign Writing	0.7723%
785220	Commercial Art and Display Services	0.0904%
785300	Market Research Services	0.1033%
785400	Business Administrative Services	0.1168%
785500	Business Management Services	0.0829%
786100	Employment Placement Services	0.1470%
786300	Secretarial Services	0.1699%
786411	Investigative Services	0.5118%
786412	Security Services	1.0157%
786420	Building Caretaking Services	0.1955%
786500	Pest Control Services	0.6062%
786610	Cleaning Services: Non Government Contractors	1.3721%
786620	Cleaning Services: Government Contractors	2.6543%
786700	Contract Packing Services nec	1.0167%
786900	Business Services nec	0.1517%
811100	Central Government Administration	0.1113%
811200	State Government Administration	0.1113%
811300	Local Government Administration	0.5651%
812000	Justice	0.1005%
813000	Foreign Government Representation	0.1012%
820000	Defence	0.5060%

Schedule 14 Table B

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
841000	Preschools and Kindergartens	0.3770%
842100	Infants and Primary Schools	0.1696%
842200	Secondary Education	0.1675%
842300	Combined Primary and Secondary Education	0.1850%
842400	Special School Education	0.2156%
843100	Higher Education	0.1277%
843200	Technical and Further Education	0.1317%
844010	Driving Schools	0.2292%
844020	Other Education and Training nec	0.3079%
861100	Hospitals (Except Psychiatric Hospitals)	0.4052%
861200	Psychiatric Hospitals	0.3830%
861300	Nursing Homes	0.9129%
862100	General Practice Medical Services	0.1135%
862200	Specialist Medical Services	0.1101%
862300	Dental Services	0.1139%
863100	Pathology Services	0.2021%
863200	Optometry and Optical Dispensing	0.2771%
863300	Ambulance Services	0.2610%
863400	Community Health Centres	0.2128%
863500	Physiotherapy Services	0.1967%
863600	Chiropractic Services	0.2714%
863900	Other Health Services nec	0.2697%
864000	Veterinary Services	0.2387%
871000	Child Care Services	0.4878%
872100	Accommodation for the Aged	0.7902%
872200	Residential Care Services nec	0.7752%
872910	Home Care Services	0.8030%
872920	Non-Residential Care Services nec	0.6642%
911100	Film and Video Production	0.1649%

Column 1	Column 2	Column 3
Code	WIC Description	ICCR
911200	Film and Video Distribution	0.1181%
911300	Motion Picture Exhibition	0.1613%
912100	Radio Services	0.0895%
912200	Television Services	0.0964%
921000	Libraries	0.4094%
922000	Museums	0.4233%
923100	Zoological and Botanic Gardens	0.4029%
923900	Recreational Parks and Gardens	0.4951%
924110	Theatre and Orchestra Productions	0.6867%
924120	Other Theatre and Musical Performance	0.2221%
924200	Creative Arts	0.2331%
925100	Sound Recording Studios	0.1465%
925200	Performing Arts Venues	0.5234%
925910	Agency Services to the Arts	0.1447%
925920	Services to the Arts nec	0.4219%
931110	Horse and Dog Racing Operations	0.5162%
931120	Horse Racing Jockeys	\$7.00
931130	Harness Racing Drivers	\$7.00
931200	Sports Grounds and Facilities nec	0.4444%
931911	Sports and Services to Sport nec	0.4797%
931912	Sports Administrators Services	0.0702%
931920	Professional Footballers	\$116.00
931930	Professional Boxers	\$27.00
931940	Professional Wrestlers	\$36.00
932100	Lotteries	0.1005%
932200	Casinos	0.2984%
932900	Gambling Services nec	0.1296%
933000	Other Recreation Services	0.5677%
951100	Video and DVD Hire Outlets	0.3583%

Schedule 14 Table B

Column	1 Column 2	Column 3
Code	WIC Description	ICCR
951900	Personal and Household Goods Hiring nec	0.4979%
952110	Laundry and Dry Cleaning Operations	0.9963%
952120	Self-service Laundries and Dry Cleaning Agencies	0.7828%
952130	Carpet Cleaners	1.5217%
952200	Photographic Film Processing	0.1577%
952300	Photographic Studios	0.1707%
952400	Funeral Directors, Crematoria and Cemeteries	0.5131%
952510	Gardening Services	0.9982%
952520	Amenity Tree Services	1.5387%
952600	Hairdressing and Beauty Salons	0.3923%
952910	Adult Personal Services	0.4199%
952920	Personal Services nec	0.1856%
961000	Religious Organisations	0.2815%
962100	Business and Professional Associations	0.1027%
962200	Labour Associations	0.1755%
962900	Interest Groups nec	0.1457%
963100	Police Services	1.0197%
963200	Corrective Centres	1.0157%
963300	Fire Brigade and Civil Emergency Services	1.0356%
963400	Waste Disposal Services	1.0677%



# Insurance Premiums Order 2007–2008 Further Amendment Order 2007

under the

Workers Compensation Act 1987

MARIE BASHIR, Governor

I, Professor Marie Bashir AC, CVO, 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 5th day of December 2007.

By Her Excellency's Command,

JOHN DELLA BOSCA, M.L.C., Minister Assisting the Minister for Finance

### **Explanatory note**

The object of this Order is to amend the *Insurance Premiums Order* 2007–2008 to provide that it is not to apply to workers compensation insurance policies that are to be or have been issued or renewed so as to take effect on or after 4 pm on 31 December 2007.

The name of that Order is, consequentially, to be changed to the *Insurance Premiums Order* (*July–December*) 2007.

A new Order, the *Insurance Premiums Order (January–June) 2008*, is to apply to workers compensation insurance policies that are to be or have been issued or renewed so as to take effect on or after 4 pm on 31 December 2007 and before 4 pm on 30 June 2008.

This Order is made under section 168 of the Workers Compensation Act 1987.

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Clause 1 Insurance Premiums Order 2007–2008 Further Amendment Order 2007

## **Insurance Premiums Order 2007–2008 Further Amendment Order 2007**

under the

Workers Compensation Act 1987

### 1 Name of Regulation

This Regulation is the *Insurance Premiums Order* 2007–2008 Further Amendment Order 2007.

### 2 Amendment of Insurance Premiums Order 2007–2008

The *Insurance Premiums Order 2007–2008* is amended as set out in Schedule 1.

Insurance Premiums Order 2007–2008 Further Amendment Order 2007

Amendments Schedule 1

### Schedule 1 Amendments

(Clause 2)

### [1] Clause 1

Omit the clause. Insert instead:

#### 1 Name of Order

This Order is the *Insurance Premiums Order (July–December)* 2007.

### [2] Schedule 2, clause 1

Omit the clause. Insert instead:

### 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 2007 and before 4 pm on 31 December 2007.
- (2) If, before 4 pm on 31 December 2007, 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.

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