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# Government Gazette

OF THE STATE OF

NEW SOUTH WALES

**Number 58**

**Friday, 10 May 2013**

Published under authority by the Department of Premier and Cabinet

## SPECIAL SUPPLEMENT



New South Wales

## Insurance Premiums Order 2013–2014

under the

Workers Compensation Act 1987

Her Excellency the Governor, with the advice of the Executive Council and on the recommendation of the WorkCover Authority, has made the following Order under the *Workers Compensation Act 1987*.

GREG PEARCE, M.L.C.,  
Minister for Finance and Services

### 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 that Act is to be calculated.

The object of this Order is to fix the manner in which such a premium is to be calculated in respect of policies of insurance that are to be or have been issued or renewed so as to take effect on or after 4 pm on 30 June 2013 and before 4 pm on 30 June 2014.

This 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 154 and 155 of the *Workers Compensation Regulation 2010*.

## Insurance Premiums Order 2013–2014

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Insurance Premiums Order 2013–2014

Clause 1

## Insurance Premiums Order 2013–2014

under the

Workers Compensation Act 1987

### 1 Name of Order

This Order is the *Insurance Premiums Order 2013–2014*.

### 2 Commencement

This Order commences at 4 pm on 30 June 2013 and must be published in the Gazette.

### 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:

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

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

$$P = T + Q + D - I + M - A - \text{ESI} - \text{RTWI}$$

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), 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.

Clause 3 Insurance Premiums Order 2013–2014

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*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.

*D* is the dust diseases contribution, if any, for the employer calculated with respect to the period of insurance in accordance with Schedule 11.

*I* is the input tax credit adjustment, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 8.

*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 9.

*A* is the apprentice incentive amount, if any, for the employer determined with respect to the period of insurance in accordance with Schedule 10.

*ESI* is the employer safety incentive, if any, for the employer calculated with respect to the period of insurance in accordance with Schedule 12.

*RTWI* is the return to work incentive, if any, for the employer calculated with respect to the period of insurance in accordance with Schedule 13.

- (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

Insurance Premiums Order 2013–2014

Clause 3

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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
  - (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  $[2.5 \times T]$ ,

where:

$A_G$  is the sum of apprentice incentive amounts (if any) 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 10 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 10 as if the policies to which the premiums relate had a period of insurance of 12 months.

Clause 4 Insurance Premiums Order 2013–2014

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$T_G$  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.

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

- (1) An employer (other than a small 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 (or a period of less than 12 months if the policy is issued to an employer who is member of a group to enable the policy to renew on the same date as the policies of other members of the group), 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
  - (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 147 of the *Workers Compensation Regulation 2010* requires an employer to notify the insurer concerned of the matter referred to in paragraph (d).
- (2) A small employer is entitled to a discount of 5 percent on the initial premium payable by the small employer for a policy of insurance if:
  - (a) the period of insurance to which the policy relates is:
    - (i) 12 months, or
    - (ii) a period of less than 12 months but only if the policy is issued to a small employer who is member of a group to enable the policy to renew on the same date as the policies of other members of the group, or
    - (iii) a period of less than 12 months but only if the policy is issued to a small employer to enable the policy to expire at the end of a month, and

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- (b) the small 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 small employer has not elected to pay the premium by instalments.

**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 weekly payment of compensation to which the worker is entitled as determined by section 36 of the Act,
  - (ii) \$1,903.70.

**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 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* is 0.869% per month compounded monthly.

**7 Calculation of costs of individual claims and provisional payments of compensation: clauses 154 (2) (d) (ii) (C) and 155 (2) (d) (ii) (C) of Regulation**

For the purposes of clauses 154 (2) (d) (ii) (C) and 155 (2) (d) (ii) (C) of the *Workers Compensation Regulation 2010*, the amount specified is \$1,903.70.

**8 Exemption limit for certain employers: section 155AA (8) of Act**

The *exemption limit* (within the meaning of section 155AA (8) of the Act) for the following employers for the 2013–2014 financial year is fixed at \$0:

- (a) an employer who carries on a business that is covered by Table A classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931920, 931930, 931940 or 931950

Clause 9 Insurance Premiums Order 2013–2014

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(being classes that refer to a per capita rate), regardless of whether the employer carries on any other business,

- (b) an employer who carries on a business in the thoroughbred racing industry and who is required by the Rules of Racing (within the meaning of the *Thoroughbred Racing Act 1996*) to hold a policy of insurance with Racing NSW, regardless of whether the employer carries on any other business.

**Note.** The effect of fixing the exemption limit for the specified employers at \$0 is that those employers will not be “exempt employers” within the meaning of section 155AA (Exempt employers not required to obtain policy of insurance) of the Act.

**9 Schedules form part of Order**

Schedules 1–15 form part of this Order.

Insurance Premiums Order 2013–2014

Interpretation

Schedule 1

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## Schedule 1 Interpretation

(Clause 9)

### 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 10.

**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 (plus any GST payable) that is calculated in accordance with Schedule 11.

**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 B.

**per capita rate** means a rate specified in Column 3 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.

## Insurance Premiums Order 2013–2014

## Schedule 1 Interpretation

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

**predecessor**—see clause 11.

**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 14.

**Table B** means the Table set out in Schedule 15.

**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) The value of any amount of money calculated or included in a calculation under this Order is to be expressed in dollars.
- (3) In this Order, a reference to wages that are payable by an employer includes a reference to wages that have been paid by the employer.
- (4) 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.
- (5) In this Order, a reference to any input tax credit that may be claimed by an employer includes a reference to any input tax credit that has been claimed by the employer.

## 2 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.

Insurance Premiums Order 2013–2014

Interpretation

Schedule 1

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*small 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) does not exceed \$30,000 (where the period of insurance to which the premium relates is 12 months), or
  - (b) would not exceed \$30,000 (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.
- (2) 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—75 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.

## Insurance Premiums Order 2013–2014

## Schedule 1

## Interpretation

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- (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*).
  - (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—\$248.25 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,

Insurance Premiums Order 2013–2014

Interpretation

Schedule 1

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- (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).

## **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 Premiums Order 2013–2014

## Schedule 1 Interpretation

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insurance concerned is the same as the percentage for that vehicle for the relevant 12-week period.

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

**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.

Insurance Premiums Order 2013–2014

Interpretation

Schedule 1

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- (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 1 of Table B to which the employer's business corresponds. An employer's business means the employer's business or industrial activity.
- (2) An employer's basic tariff premium is determined having regard to the rate in Column 3 of Table A for the classification applicable to the employer's business as determined in accordance with subclause (1).
- (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.

## Insurance Premiums Order 2013–2014

## Schedule 1

## Interpretation

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- (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—medium and large employers**

- (1) This clause applies in relation to medium and large employers.
- (2) 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 7 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 7 applies) has been ascertained—to the actual value of those wages.
- (3) 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.
- (4) For the avoidance of doubt:
  - (a) in this Order, a reference to *wages payable to workers* includes wages payable to apprentices, and

Insurance Premiums Order 2013–2014

Interpretation

Schedule 1

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- (b) in subclause (3), 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.

#### **10 Determination of wages—small employers**

- (1) This clause applies in relation to small employers.
- (2) 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):
    - (i) if the small employer is required by clause 147 (1) of the *Workers Compensation Regulation 2010* to supply a reasonable estimate of the wages that will be payable by the employer during the period of insurance to workers employed by the employer—that reasonable estimate of the monetary value of all wages (not including any wages to which Schedule 7 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
    - (ii) in any other case—to a reasonable estimate of the monetary value of all wages (not including any wages to which Schedule 7 applies) payable to workers by the employer in respect of the immediately preceding period of insurance or the immediately preceding period of 12 months, as the case may be, or
  - (b) where the monetary value of those wages (not including any wages to which Schedule 7 applies) has been ascertained—to the actual value of those wages.
- (3) For the purposes of subclause (2) (a) (ii), if the immediately preceding period of insurance is less than 12 months, the monetary value of the wages concerned is to be adjusted to reflect the wages that would be paid on a 12 monthly basis.
- (4) For the avoidance of doubt:
  - (a) in this Order, a reference to **wages payable to workers** includes wages payable to apprentices, and
  - (b) in subclauses (2) and (3), the monetary value (or reasonable estimate) of wages for an employer for the immediately

## Insurance Premiums Order 2013–2014

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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.

**11 Meaning of “predecessor”**

- (1) For the purposes of this Order, a person is the *predecessor* of an employer if:

(a) **Acquisition or otherwise gaining possession of predecessor’s business**

the employer has acquired or otherwise come into the possession of the business of the person, or

(b) **Transfer of all or majority of predecessor’s workforce**

the employer has, during any policy period, employed workers who at any time constituted all or a majority of the workers employed, during any policy period, by the person and those workers have carried out activities or performed services for the employer that were the same or similar to activities carried out or services performed by those workers for the person.

**Note.** The claims and wages history of an employer’s predecessor are used in the calculation of the employer’s workers compensation insurance premium—see clause 4 of Schedule 4 and clause 1 (3) of Schedule 5 to this Order.

- (2) Subclause (1) (a) 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) Subclause (1) (b) applies whether or not the activities carried out or services performed for the employer were carried out or performed at the same location as those carried out or performed for the person.
- (4) In this clause, *business* has the same meaning as in Division 2B of Part 7 of the Act.

Insurance Premiums Order 2013–2014

Application

Schedule 2

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## Schedule 2      Application

(Clause 9)

### 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 2013 and before 4 pm on 30 June 2014.
- (2) If, before 4 pm on 30 June 2014, 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 165 of the *Workers Compensation Regulation 2010*.
- (2) Despite subclause (1):
  - (a) clause 5 of this Order applies to policies of insurance issued or renewed by a specialised insurer, and
  - (b) clause 8 (b) of this Order applies to policies of insurance issued or renewed by Racing NSW as a specialised insurer.

## Insurance Premiums Order 2013–2014

## Schedule 3 Basic tariff premium

**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:

$$(W_a \times R_a) + (W_b \times R_b) + \dots (W_n \times R_n)$$

where:

***W<sub>a</sub>, W<sub>b</sub>...W<sub>n</sub>*** 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 1 of Table A applicable to the employer.

***R<sub>a</sub>, R<sub>b</sub>...R<sub>n</sub>*** are each a percentage rate specified in Column 3 of Table A that corresponds with a class applicable to the employer, being a class appearing in Column 1 of Table A opposite the percentage rate.

- (2) For the purposes of subclause (1), the classifications applicable to an employer and the part of total wages payable by an employer 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, the relevant numbers by which those rates are to be multiplied (for example, the number of boxing matches or taxi licence plates) are to be substituted for wages in respect of those workers to determine “W<sub>a</sub>”, “W<sub>b</sub>”... “W<sub>n</sub>” 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.

Insurance Premiums Order 2013–2014

Experience adjustment factor

Schedule 4

## 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 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,

(c) 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,

(d) where the employer is a new employer and has not been insured under any policy or policies immediately preceding the

## Insurance Premiums Order 2013–2014

## Schedule 4 Experience adjustment factor

commencement of the period of insurance for which the premium is to be calculated, the factor is the factor calculated in accordance with the formula in paragraph (a) multiplied by 0.33,

(e) in any other case—0.

(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

Insurance Premiums Order 2013–2014

Experience adjustment factor

Schedule 4

against the member to the member's insurer has supplied the insurer with those particulars in accordance with the regulations,

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 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,

(c) 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,

- (d) where the employer is a new employer and has not been insured under any policy or policies immediately preceding the commencement of the period of insurance for which the premium is to be calculated, the factor is the factor calculated in accordance with the formula in paragraph (a) multiplied by 0.33,
- (e) in any other case—0.

## Insurance Premiums Order 2013–2014

## Schedule 4 Experience adjustment factor

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- (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.
- (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 have a predecessor**

- (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.

Insurance Premiums Order 2013–2014

Experience adjustment factor

Schedule 4

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**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.

## Insurance Premiums Order 2013–2014

## Schedule 5 Experience premium

**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:

$$E = T \times \frac{\text{Initial ECCR}}{\text{ICCR}_1}$$

- (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:

$$E = T \times \frac{\text{Hindsight ECCR}}{\text{ICCR}_2}$$

- (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:

$$E = T \times \frac{\text{Hindsight ECCR}}{\text{ICCR}_2}$$

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

$$E = T \times \frac{\text{Initial ECCR}}{\text{ICCR}_1}$$

where:

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

Insurance Premiums Order 2013–2014

Experience premium

Schedule 5

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

$$\text{Initial ECCR} = \frac{C_1 + C_2}{W_1 + W_2} \times \frac{100}{1}$$

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

$$\text{Hindsight ECCR} = \frac{C_0 + C_1 + C_2}{W_0 + W_1 + W_2} \times \frac{100}{1}$$

**ICCR<sub>1</sub>** is the Industry Claims Cost Rate specified in Column 4 of Table A for a class applicable to the employer, being a class appearing in Column 1 of Table A opposite that rate.

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

**C<sub>1</sub>** and **C<sub>2</sub>** 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<sub>0</sub>** 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<sub>1</sub>** and **W<sub>2</sub>** 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<sub>0</sub>** 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

## Insurance Premiums Order 2013–2014

## Schedule 5 Experience premium

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- (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 147 (2) of the *Workers Compensation Regulation 2010*), 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 W<sub>a</sub>, W<sub>b</sub>...W<sub>n</sub> in the calculation of 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<sub>1</sub> and C<sub>2</sub>, the cost of claims for the predecessor in respect of the relevant business of the predecessor, 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 relevant business of the predecessor.
  - (4) If the policy concerned relates to per capita rates, the relevant numbers by which those rates are to be multiplied (for example, the number of boxing matches or taxi licence plates) are to be substituted for wages to determine 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<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<sub>2</sub>" is calculated by using the applicable formula in subclause (1), but substituting the relevant number by which those per capita rates are to be multiplied (for example, the number of boxing matches or taxi licence plates) for wages to determine W<sub>0</sub>, W<sub>1</sub> or W<sub>2</sub> in that formula.

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- (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 calculation concerned relates to more than one class in Column 1 of Table A, then the ICCR is to be calculated as follows:
- (a) where the ICCR is to be calculated for the purposes of subclause (1) (a) or (c) (ii) (that is to determine an ICCR<sub>1</sub>)—using the following formula:

$$\frac{(Wa_1 \times ICCR_{1a}) + (Wb_1 \times ICCR_{1b}) + \dots (Wn_1 \times ICCR_{1n})}{(Wa_1 + Wb_1 + \dots Wn_1)}$$

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

$$\frac{(Wa_2 \times ICCR_{2a}) + (Wb_2 \times ICCR_{2b}) + \dots (Wn_2 \times ICCR_{2n})}{(Wa_2 + Wb_2 + \dots Wn_2)}$$

where:

**ICCR<sub>1a</sub>, ICCR<sub>1b</sub>...ICCR<sub>1n</sub>** are each an Industry Claims Cost Rate specified in Column 4 of Table A for a class applicable to the employer, being a class appearing in Column 1 of Table A opposite that rate.

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

**Wa<sub>1</sub>, Wb<sub>1</sub>...Wn<sub>1</sub>** 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<sub>2</sub>, Wb<sub>2</sub>...Wn<sub>2</sub>** 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.

## Insurance Premiums Order 2013–2014

## Schedule 5 Experience premium

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- (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.
- (9) If a class in Table B of the Insurance Premiums Order that related to a past period referred to in  $W_1$  or  $W_2$  in a formula in subclause (1) does not appear in Table B of this Order, then the ICCR is to be calculated in accordance with subclause (7) using the relevant ICCR rates applicable to this Order.
- (10) If a class in Table B of the Insurance Premiums Order that related to a past period (as referred to in calculating  $W_1$  or  $W_2$  in a formula in subclause (1)) was referred to in the calculations of the basic tariff premiums for the policies of insurance for those past periods and that class is not referred to in the calculation of the basic tariff premium in Schedule 3, then the ICCR is to be calculated in accordance with subclause (7) using the relevant ICCR rates applicable to this Order.
- (11) If the policy concerned relates to per capita rates, the following element in the applicable formula for the calculation of Initial ECCR and Hindsight ECCR in subclause (1) is to be disregarded:
- $$\times \frac{100}{1}$$
- (12) If the policy concerned relates to both per capita rates and wages:
- 2 separate calculations of Initial ECCR (“Initial ECCR<sub>1</sub>” and “Initial ECCR<sub>2</sub>”) and Hindsight ECCR (“Hindsight ECCR<sub>1</sub>” and “Hindsight ECCR<sub>2</sub>”) are to be made, and
  - Initial ECCR is to equal the sum of Initial ECCR<sub>1</sub> and Initial ECCR<sub>2</sub>, and
  - Hindsight ECCR is to equal the sum of Hindsight ECCR<sub>1</sub> and Hindsight ECCR<sub>2</sub>,
- where:
- “Initial ECCR<sub>1</sub>” and “Hindsight ECCR<sub>1</sub>” are to be calculated by using the applicable formula in subclause (1) excluding any per capita rates applicable to the employer, and
  - “Initial ECCR<sub>2</sub>” and “Hindsight ECCR<sub>2</sub>” are to be calculated disregarding the following element in the applicable formula:

$$\times \frac{100}{1}$$

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Schedule 5

## 2 Definition

In this Schedule, *cost of claims* has the same meaning as in Division 4 of Part 18 of the *Workers Compensation Regulation 2010*.

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

(1) Despite clause 1 of this Schedule, if:

- (a) an employer (*the continuing employer*) is or was a member of a group during any of the relevant policy periods, and
- (b) during a relevant policy period, another member of the group becomes or became 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:

$C_0$ , for the calculation of the continuing employer’s premium, is to be calculated using the following formula:

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

$C_1$ , 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:

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

$W_0$ , for the calculation of the continuing employer’s premium, is to be calculated using the following formula:

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

$W_1$ , 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:

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

## Insurance Premiums Order 2013–2014

## Schedule 5 Experience premium

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:

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

$C_{0CE}$  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.

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

$C_{1DM}$  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).

$W_{0CE}$  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.

- (2) In this clause, the **relevant policy periods** are 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 that period of insurance.

Insurance Premiums Order 2013–2014

Minimum premium

Schedule 6

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## **Schedule 6      Minimum premium**

(Clause 9)

### **1      Minimum premium payable**

- (1) The minimum premium in respect of any 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.

## Insurance Premiums Order 2013–2014

Schedule 7 Reduction of premium for employers of previously injured workers etc

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**Schedule 7 Reduction of premium for employers of previously injured workers etc**

(Clause 9)

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

Insurance Premiums Order 2013–2014

Reduction of premium for employers of previously injured workers etc

Schedule 7

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- (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 Interpretation

In this Schedule:

- (a) *employer* does not include a self-insurer, and
- (b) 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.

## Insurance Premiums Order 2013–2014

## Schedule 8 Input tax credit adjustment

**Schedule 8 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:

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

- (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 adjusted premium  $[(T \times (1 - S)) + (E \times S)]$  in the above formula. That is, where the  $[1.5 \times T]$  limit applies, then:

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

- (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 adjusted premium  $[(T \times (1 - S)) + (E \times S)]$  in the above formula. That is, where the  $[2 \times T]$  limit applies, then:

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

- (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

## Insurance Premiums Order 2013–2014

## Input tax credit adjustment

## Schedule 8

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 adjusted premium  $[(T \times (1 - S)) + (E \times S)]$  in the above formula. That is, where the  $[2.5 \times T]$  limit applies, then:

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

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

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

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.

**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 10.

**ESI** is the employer safety incentive, if any, for the employer calculated with respect to the period of insurance in accordance with Schedule 12.

**RTWI** is the return to work incentive, if any, for the employer calculated with respect to the period of insurance in accordance with Schedule 13.

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

**Table**

<b>Column 1</b>	<b>Column 2</b>
<b>Input tax credit (ITC) entitlement</b>	<b>Premium discount relative to 100% ITC</b>
> 90%	Nil
> 80 ≤ 90%	0.6%
> 70 ≤ 80%	1.2%
> 60 ≤ 70%	1.8%

## Insurance Premiums Order 2013–2014

## Schedule 8 Input tax credit adjustment

Column 1	Column 2
Input tax credit (ITC) entitlement	Premium discount relative to 100% ITC
$> 50 \leq 60\%$	2.4%
$> 40 \leq 50\%$	3.0%
$> 30 \leq 40\%$	3.6%
$> 20 \leq 30\%$	4.2%
$> 10 \leq 20\%$	4.8%
$> 0 \leq 10\%$	5.4%
0%	6%

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

- (1) In this Schedule, a reference to the *input tax credit entitlement* for an employer, in relation to a period of insurance, is a reference to the employer's input tax credit entitlement notified in respect of that period in accordance with clause 151 of the *Workers Compensation Regulation 2010* 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 151 of the *Workers Compensation Regulation 2010*, 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) except where paragraph (c) applies, 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 adjusted premium  $[(T \times (1 - S)) + (E \times S)]$  in

Insurance Premiums Order 2013–2014

Input tax credit adjustment

Schedule 8

the formula in clause 1 (a). That is, where the  $[1.5 \times T]$  limit applies, then:

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

- (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 adjusted premium  $[(T \times (1 - S)) + (E \times S)]$  in the formula in clause 1 (a). That is, where the  $[2 \times T]$  limit applies, then:

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

- (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 adjusted premium  $[(T \times (1 - S)) + (E \times S)]$  in the formula in clause 1 (a). That is, where the  $[2.5 \times T]$  limit applies, then:

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

- (c) where the employer is a small employer and the sum of the basic tariff premiums  $[T_G]$  for all the members of that group does not exceed \$30,000 (or, if the period of insurance is to be less than 12 months, where the sum of the basic tariff premiums  $[T_G]$  would not exceed \$30,000 were that period of insurance to be 12 months), in accordance with the following formula:

$$I = (T - \text{ESI} - \text{RTWI} + Q - A) \times B\%$$

Insurance Premiums Order 2013–2014

Schedule 9      Mine Safety Fund premium adjustment

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## Schedule 9      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:

$$M = (W_a + W_b + \dots W_n) \times R_{MSF}$$

where:

***W<sub>a</sub>*, *W<sub>b</sub>*...*W<sub>n</sub>*** 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 B (that is, classes 120000 to 152000) applicable to the employer.

***R<sub>MSF</sub>*** is 0.661%.

Insurance Premiums Order 2013–2014

Apprentice incentive scheme

Schedule 10

## Schedule 10 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:

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

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 1 of Table A applicable to the employer.

**Ra, Rb...Rn** are each a percentage rate specified in Column 3 of Table A that corresponds with a class applicable to the employer, being a class appearing in Column 1 of Table A opposite the percentage rate.

- (2) For the purposes of subclause (1), the classifications applicable to an employer and the part of total wages payable by an employer 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 147 of the *Workers Compensation Regulation 2010*) 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.
- (3) Despite clause 1, in relation to a renewed policy of insurance, the apprentice incentive amount (“A”) for a small employer is taken, for the

## Insurance Premiums Order 2013–2014

## Schedule 10      Apprentice incentive scheme

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purposes of the calculation of the employer's premium, to be zero until the small employer has supplied a notice with respect to wages:

- (a) referred to in subclause (4), or
- (b) as required by clause 147 (3) of the *Workers Compensation Regulation 2010*.

The apprentice incentive amount ("A") for an small employer's premium is to be recalculated when any such notice as to wages has been supplied.

- (4) For the purposes of subclause (3), a small employer may, at any time before or during a period of insurance, supply the insurer concerned with a notice in the form approved by the Authority, duly completed, which contains a reasonable estimate of the wages that will be payable by the employer during the period of insurance to apprentices employed by the employer.

Insurance Premiums Order 2013–2014

Dust diseases contribution

Schedule 11

## Schedule 11 Dust diseases contribution

(Clause 3)

### 1 General

- (1) The dust diseases contribution (“D”) for an employer is to be calculated in accordance with the following formula:

$$(W_a \times DD_a) + (W_b \times DD_b) + \dots (W_n \times DD_n)$$

where:

***W<sub>a</sub>, W<sub>b</sub>...W<sub>n</sub>*** 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 1 of Table A applicable to the employer.

***DD<sub>a</sub>, DD<sub>b</sub>...DD<sub>n</sub>*** are each a percentage rate specified in Column 5 of Table A that corresponds with a class applicable to the employer, being a class appearing in Column 1 of Table A opposite the percentage rate.

- (2) Despite subclause (1), if an employer is engaged in the class of employment specified in paragraph D (12) of the determination made by the Workers’ Compensation (Dust Diseases) Board under section 6 (3) of the *Workers’ Compensation (Dust Diseases) Act 1942*, published in Gazette No. 64 of 11 May 1979, the dust diseases contribution (“D”) for the employer is to be calculated as follows:

$$D = W \times DD$$

where:

***W*** is the total wages payable to workers by the employer in respect of the period of insurance for which the premium is to be calculated.

***DD*** is 4.4%.

- (3) For the purposes of subclauses (1) and (2), 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 to other information from the employer.

### 2 Exception

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.

## Insurance Premiums Order 2013–2014

Schedule 11      Dust diseases contribution

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The business may be reclassified to a class having a lower percentage rate when sufficient information is supplied.

Insurance Premiums Order 2013–2014

Employer safety incentive

Schedule 12

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## Schedule 12 Employer safety incentive

(Clause 3)

### 1 General

The employer safety incentive (“ESI”) is to be calculated as follows:

- (a) if a claim was made in relation to an injury that occurred during the period of insurance and the injured worker did not return to pre-injury employment within 4 weeks of the date of the injury (whether at the worker’s previous place of employment or another place of employment):

$$\text{ESI} = 0,$$

- (b) in any other case:

$$\text{ESI} = T \times 10\%$$

where:

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

## Insurance Premiums Order 2013–2014

## Schedule 13 Return to work incentive

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**Schedule 13 Return to work incentive**

(Clause 3)

**1 General**

The return to work incentive (“RTWI”) is to be calculated as follows:

- (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:

$$\text{RTWI} = 0$$

- (b) after the period of insurance for which the premium is to be calculated has expired:

- (i) if:

(A)  $\text{ESI} > 0$ , or

(B) a claim was made in relation to an injury that occurred during the period of insurance and the injured worker did not return to pre-injury employment within 13 weeks of the date of the injury (whether at the worker’s previous place of employment or another place of employment):

$$\text{RTWI} = 0$$

- (ii) in any other case:

$$\text{RTWI} = T \times 10\%$$

where:

**ESI** is the employer safety incentive, if any, for the employer calculated with respect to the period of insurance in accordance with Schedule 12.

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

## Insurance Premiums Order 2013-2014

Table A NSW WorkCover Industry Classification  
Rates, Industry Claims Cost Rates and Dust  
Diseases Contribution

Schedule 14

Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
011100	Plant Nurseries	4.776%	0.7175%	0.028%
011200	Cut Flower and Flower Seed Growing	4.614%	0.8756%	0.028%
011300	Vegetable Growing	5.272%	0.8870%	0.028%
011400	Grape Growing	4.881%	0.9907%	0.028%
011500	Apple and Pear Growing	5.312%	1.0022%	0.028%
011600	Stone Fruit Growing	4.864%	0.7776%	0.028%
011700	Kiwi Fruit Growing	4.968%	0.8665%	0.028%
011900	Fruit Growing nec	5.482%	0.9859%	0.028%
012100	Grain Growing	4.502%	0.8814%	0.028%
012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming	6.736%	1.2367%	0.028%
012300	Sheep-Beef Cattle Farming	6.181%	1.1921%	0.055%
012400	Sheep Farming	7.666%	1.2751%	0.055%
012510	Beef Cattle Farming	7.169%	1.4192%	0.028%
012520	Beef Cattle Feedlots	7.571%	1.3240%	0.028%
013000	Dairy Cattle Farming	6.604%	1.0800%	0.083%
014100	Poultry Farming (Meat)	6.795%	1.0100%	0.028%
014200	Poultry Farming (Eggs)	7.250%	1.4096%	0.028%
015100	Pig Farming	5.285%	0.8506%	0.028%
015200	Horse Farming	5.979%	1.0444%	0.028%
015300	Deer Farming	5.794%	0.9891%	0.028%
015900	Other Livestock Farming nec	6.141%	0.9681%	0.028%
016100	Sugar Cane Growing	5.518%	0.8526%	0.028%

Insurance Premiums Order 2013-2014

Table A NSW WorkCover Industry Classification  
Rates, Industry Claims Cost Rates and Dust  
Diseases Contribution

Schedule 14

Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
016200	Cotton Growing	4.205%	0.6009%	0.028%
016900	Other Crop and Plant Growing nec	6.762%	0.8088%	0.028%
021100	Cotton Ginning	3.831%	0.6684%	0.055%
021200	Shearing Services	8.740%	1.5262%	0.055%
021300	Aerial Agricultural Services	3.911%	0.4601%	0.055%
021910	Services to Livestock Farming nec	7.318%	1.5261%	0.055%
021920	Services to Crop Farming nec	4.870%	0.7970%	0.055%
021930	Services to Fruit & Vegetable Growing nec	5.233%	0.8083%	0.055%
021940	Agricultural Land Clearing & Fencing	5.073%	0.7289%	0.055%
021950	Other Services to Agriculture nec	1.142%	0.1682%	0.055%
021960	Pet Boarding and Kennels nec	1.052%	0.1952%	0.055%
022000	Hunting and Trapping	5.354%	0.8911%	0.028%
030100	Forestry	5.879%	1.0920%	0.083%
030210	Softwood Timber Plantation Logging	5.554%	1.1970%	0.083%
030220	Hardwood and Other Timber Logging	9.245%	1.2795%	0.083%
030300	Services to Forestry	6.155%	1.1659%	0.083%
041100	Rock Lobster Fishing	7.541%	1.4216%	0.308%
041200	Prawn Fishing	7.582%	1.3140%	0.308%
041300	Finfish Trawling	6.687%	1.3616%	0.308%
041400	Squid Jigging	7.540%	1.4541%	0.308%
041500	Line Fishing	7.956%	1.5855%	0.308%
041900	Marine Fishing nec	7.582%	1.1776%	0.308%

Insurance Premiums Order 2013-2014

Table A NSW WorkCover Industry Classification  
Rates, Industry Claims Cost Rates and Dust  
Diseases Contribution

Schedule 14

Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
042000	Aquaculture	6.038%	0.9591%	0.028%
110100	Coal Mining - Underground	n/a	n/a	0.083%
110200	Coal Mining - Surface	n/a	n/a	0.083%
120000	Oil and Gas Extraction	3.409%	0.7205%	0.083%
131100	Iron Ore Mining	3.372%	0.6785%	0.182%
131200	Copper Ore Mining - Underground	4.045%	0.9552%	0.121%
131300	Copper Ore Mining - Surface	2.715%	0.4605%	0.121%
131410	Gold Ore Mining - Underground	4.022%	0.8707%	0.121%
131420	Gold Ore Mining - Surface	2.484%	0.4232%	0.121%
131500	Mineral Sand Mining	4.300%	1.1240%	0.121%
131610	Nickel Ore Mining - Underground	4.173%	0.9309%	0.121%
131620	Nickel Ore Mining - Surface	3.236%	0.6429%	0.121%
131710	Silver-Lead-Zinc Ore Mining - Underground	5.990%	1.3277%	0.121%
131720	Silver-Lead-Zinc Ore Mining - Surface	3.270%	0.6570%	0.121%
131910	Other Metal Ore Mining nec - Underground	4.273%	0.9220%	0.182%
131920	Other Metal Ore Mining nec - Surface	4.158%	1.0623%	0.182%
141100	Gravel and Sand Quarrying	4.087%	0.4892%	0.182%
141900	Construction Material Mining nec	3.207%	0.5668%	0.055%
142010	Other Mining nec - Underground	4.165%	0.9838%	0.308%
142020	Other Mining nec - Surface	3.869%	0.7520%	0.308%
151100	Petroleum Exploration (Own Account)	1.912%	0.4216%	0.028%
151200	Petroleum Exploration Services	1.912%	0.4216%	0.028%

Insurance Premiums Order 2013-2014

Table A NSW WorkCover Industry Classification  
Rates, Industry Claims Cost Rates and Dust  
Diseases Contribution

Schedule 14

Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
151300	Mineral Exploration (Own Account)	1.860%	0.4151%	0.028%
151400	Mineral Exploration Services	5.063%	1.3006%	0.028%
152000	Other Mining Services	5.140%	1.3436%	0.083%
211110	Abattoirs	6.348%	0.9178%	0.182%
211120	Meat Packing and Freezing	6.453%	0.8931%	0.083%
211130	Meat Processing	7.252%	1.1613%	0.182%
211140	Animal By-product Processing nec	3.665%	0.6693%	0.121%
211210	Poultry Abattoirs	5.217%	0.7220%	0.055%
211220	Poultry Meat Processing	7.400%	1.0690%	0.028%
211300	Bacon, Ham and Smallgood Manufacturing	7.085%	0.9046%	0.055%
212100	Milk and Cream Processing	4.249%	0.6217%	0.055%
212200	Ice Cream Manufacturing	4.128%	0.6114%	0.055%
212900	Dairy Product Manufacturing nec	4.427%	0.7937%	0.083%
213000	Fruit and Vegetable Processing	3.729%	0.6970%	0.028%
214000	Oil and Fat Manufacturing	4.014%	0.7411%	0.028%
215100	Flour Mill Product Manufacturing	3.685%	0.6000%	0.028%
215200	Cereal Food and Baking Mix Manufacturing	3.585%	0.6518%	0.028%
216100	Bread Manufacturing	3.785%	0.5238%	0.182%
216200	Cake and Pastry Manufacturing	4.868%	0.8479%	0.121%
216300	Biscuit Manufacturing	3.204%	0.4434%	0.083%
217100	Sugar Manufacturing	3.831%	0.7798%	0.182%
217200	Confectionery Manufacturing	4.622%	0.6809%	0.182%

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Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
217300	Seafood Processing	4.507%	0.8326%	0.121%
217400	Prepared Animal and Bird Feed Manufacturing	4.522%	0.5753%	0.121%
217900	Food Manufacturing nec	3.929%	0.7083%	0.182%
218100	Soft Drink, Cordial and Syrup Manufacturing	2.748%	0.6452%	0.121%
218200	Beer and Malt Manufacturing	2.438%	0.4872%	0.182%
218300	Wine Manufacturing	2.898%	0.5181%	0.083%
218400	Spirit Manufacturing	3.162%	0.5528%	0.121%
219000	Tobacco Product Manufacturing	1.973%	0.3704%	0.121%
221100	Wool Scouring	4.223%	0.6928%	0.182%
221200	Synthetic Fibre Textile Manufacturing	4.663%	0.6106%	0.182%
221300	Cotton Textile Manufacturing	4.428%	0.7002%	0.308%
221400	Wool Textile Manufacturing	4.405%	0.7338%	0.308%
221500	Textile Finishing	3.964%	0.5670%	0.308%
222110	Made-up Textile Product Manufacturing	4.144%	0.7463%	0.121%
222120	Furniture Upholstery and Covers Mfg	3.952%	0.6376%	0.121%
222130	Non-canvas Textile Blind and Awning Manufacturing	3.017%	0.5262%	0.083%
222200	Textile Floor Covering Manufacturing	3.204%	0.4599%	0.182%
222300	Rope, Cordage and Twine Manufacturing	3.722%	0.5521%	0.182%
222900	Other Textile Product Manufacturing nec	3.465%	0.6603%	0.182%
223100	Hosiery Manufacturing	3.908%	0.6923%	0.028%
223200	Cardigan and Pullover Manufacturing	3.586%	0.8009%	0.028%
223900	Knitting Mill Product Manufacturing nec	3.617%	0.8091%	0.028%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
224100	Men's and Women's Clothing Manufacturing	3.844%	0.5368%	0.182%
224200	Tailoring and Dress-making	3.523%	0.7101%	0.182%
224300	Sleepwear, Underwear and Baby Clothing Mfg	3.700%	0.5575%	0.182%
224900	Other Clothing Manufacturing nec	3.191%	0.4490%	0.182%
225000	Footwear Manufacturing	4.265%	0.5018%	0.028%
226100	Leather Tanning and Fur Dressing	4.727%	0.7854%	0.083%
226200	Leather and Leather Substitute Product Mfg	4.394%	0.8084%	0.083%
231100	Log Sawmilling	10.827%	1.9286%	0.055%
231200	Wood Chipping	6.581%	1.0447%	0.121%
231300	Timber Resawing and Dressing	6.320%	1.2736%	0.121%
232100	Plywood and Veneer Manufacturing	3.950%	0.5466%	0.121%
232200	Fabricated Wood Manufacturing	4.017%	0.5959%	0.083%
232300	Wooden Structural Component Manufacturing	4.161%	0.8106%	0.028%
232910	Wooden Blind Manufacturing	3.966%	0.5560%	0.083%
232920	Other Wood Product Manufacturing nec	4.556%	0.8168%	0.028%
233100	Pulp, Paper and Paperboard Manufacturing	3.151%	0.5029%	0.121%
233200	Solid Paperboard Container Manufacturing	2.854%	0.5501%	0.055%
233300	Corrugated Paperboard Container Manufacturing	4.070%	0.7022%	0.055%
233400	Paper Bag and Sack Manufacturing	3.348%	0.5990%	0.121%
233900	Other Paper Product Manufacturing nec	3.510%	0.4662%	0.055%
241100	Paper Stationery Manufacturing	2.210%	0.3365%	0.055%
241210	Printing	2.124%	0.2890%	0.083%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
241220	Newspaper Printing	1.140%	0.2533%	0.121%
241310	Printing Trade Services	2.076%	0.2512%	0.055%
241320	Services to Printing and Publishing nec	0.910%	0.1909%	0.055%
242100	Newspaper Publishing	0.558%	0.0963%	0.028%
242200	Other Periodical Publishing	0.516%	0.1043%	0.028%
242300	Book and Other Publishing	0.622%	0.0983%	0.028%
243000	Recorded Media Manufacturing and Publishing	1.235%	0.1639%	0.028%
251000	Petroleum Refining	1.481%	0.2778%	0.182%
252000	Petroleum & Coal Product Manufacturing nec	2.238%	0.4442%	0.121%
253100	Fertiliser Manufacturing	2.518%	0.3575%	0.083%
253200	Industrial Gas Manufacturing	2.148%	0.4202%	0.055%
253300	Synthetic Resin Manufacturing	2.570%	0.4293%	0.028%
253400	Organic Industrial Chemical Manufacturing nec	2.687%	0.4555%	0.121%
253500	Inorganic Industrial Chemical Manufacturing nec	2.382%	0.3714%	0.121%
254100	Explosive Manufacturing	2.417%	0.4709%	0.121%
254200	Paint Manufacturing	2.920%	0.4627%	0.182%
254300	Medicinal and Pharmaceutical Product Manufacturing	1.391%	0.2412%	0.083%
254400	Pesticide Manufacturing	2.200%	0.3507%	0.121%
254500	Soap and Other Detergent Manufacturing	2.326%	0.4211%	0.182%
254600	Cosmetic and Toiletry Preparation Manufacturing	2.603%	0.4649%	0.083%
254700	Ink Manufacturing	2.543%	0.3498%	0.121%
254900	Other Chemical Product Manufacturing nec	2.101%	0.3855%	0.182%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
255100	Rubber Tyre Manufacturing	6.009%	1.1699%	0.550%
255900	Other Rubber Product Manufacturing nec	4.197%	0.6605%	0.308%
256100	Plastic Blow Moulded Product Manufacturing	3.480%	0.4886%	0.028%
256200	Plastic Extruded Product Manufacturing	3.957%	0.5725%	0.055%
256300	Plastic Bag and Film Manufacturing	4.027%	0.5938%	0.028%
256400	Plastic Product, Rigid Fibre Reinforced, Mfg	4.094%	0.6242%	0.055%
256500	Plastic Foam Product Manufacturing	4.094%	0.5724%	0.028%
256600	Plastic Injection Moulded Product Manufacturing	3.520%	0.4816%	0.028%
261000	Glass and Glass Product Manufacturing	4.516%	0.6593%	0.182%
262100	Clay Brick Manufacturing	4.006%	0.5597%	0.308%
262200	Ceramic Product Manufacturing	3.982%	0.6616%	0.182%
262300	Ceramic Tile and Pipe Manufacturing	3.853%	0.6797%	0.308%
262900	Other Ceramic Product Manufacturing nec	3.900%	0.6853%	0.308%
263100	Cement and Lime Manufacturing	2.504%	0.4983%	0.308%
263210	Fibro-Cement Sheeting Manufacturing	3.372%	0.6606%	1.375%
263220	Plaster Product Manufacturing	3.116%	0.6125%	0.182%
263300	Concrete Slurry Manufacturing	3.333%	0.6409%	0.121%
263400	Concrete Pipe and Box Culvert Manufacturing	4.113%	0.9109%	0.308%
263510	Terrazzo Manufacturing	3.497%	0.6726%	0.308%
263520	Concrete Product Manufacturing nec	4.829%	0.8851%	0.182%
264010	Fibreglass Insulation Products Manufacturing	3.418%	0.6859%	0.182%
264020	Non-Metallic Mineral Product Manufacturing nec	6.846%	1.1261%	0.182%

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271100	Basic Iron and Steel Manufacturing	4.048%	0.6735%	0.182%
271200	Iron and Steel Casting and Forging	4.482%	0.9253%	0.308%
271300	Steel Pipe and Tube Manufacturing	3.906%	0.7728%	0.182%
272100	Alumina Production	3.733%	0.6528%	0.182%
272200	Aluminium Smelting	2.607%	0.5529%	0.182%
272300	Copper, Silver, Lead and Zinc Smelting, Refining	4.922%	0.7030%	0.308%
272900	Basic Non-Ferrous Metal Manufacturing nec	4.313%	0.7016%	0.182%
273100	Aluminium Rolling, Drawing, Extruding	3.959%	0.6969%	0.182%
273200	Non-Ferrous Metal Rolling, Drawing, Extruding nec	3.787%	0.6001%	0.182%
273300	Non-Ferrous Metal Casting	4.369%	0.7907%	0.182%
274100	Structural Steel Fabricating	5.564%	0.9462%	0.182%
274200	Architectural Aluminium Product Manufacturing	4.416%	0.9536%	0.028%
274900	Structural Metal Product Manufacturing nec	5.533%	0.9355%	0.182%
275100	Metal Container Manufacturing	4.962%	0.7173%	0.182%
275900	Sheet Metal Product Manufacturing nec	4.032%	0.8568%	0.182%
276100	Hand Tool and General Hardware Manufacturing	3.865%	0.6947%	0.182%
276200	Spring and Wire Product Manufacturing	4.733%	0.7650%	0.055%
276300	Nut, Bolt, Screw and Rivet Manufacturing	3.740%	0.8650%	0.182%
276400	Metal Coating and Finishing	4.534%	0.7650%	0.182%
276500	Non-Ferrous Pipe Fitting Manufacturing	3.901%	0.6565%	0.121%
276900	Fabricated Metal Product Manufacturing nec	4.799%	0.8894%	0.182%
281100	Motor Vehicle Manufacturing	3.184%	0.5229%	0.308%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
281200	Motor Vehicle Body Manufacturing	5.074%	0.8020%	0.028%
281300	Automotive Electrical and Instrument Manufacturing	3.314%	0.5036%	0.121%
281900	Automotive Component Manufacturing nec	3.070%	0.5087%	0.121%
282100	Shipbuilding	3.853%	0.6936%	1.375%
282210	Boatbuilding	3.585%	0.7100%	0.182%
282220	Boat repairing	2.571%	0.4544%	0.308%
282300	Railway Equipment Manufacturing	1.871%	0.3237%	0.182%
282400	Aircraft Manufacturing	1.885%	0.3455%	0.121%
282900	Transport Equipment Manufacturing nec	2.500%	0.4469%	0.308%
283100	Photographic and Optical Good Manufacturing	1.909%	0.2414%	0.028%
283200	Medical and Surgical Equipment Manufacturing	1.742%	0.3280%	0.028%
283900	Professional and Scientific Equipment Manufacturing nec	1.303%	0.2645%	0.028%
284100	Computer and Business Machine Manufacturing	1.542%	0.2576%	0.028%
284200	Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	1.448%	0.2386%	0.028%
284900	Other Electronic Equipment Manufacturing nec	1.322%	0.2668%	0.028%
285100	Household Appliance Manufacturing	2.693%	0.5231%	0.083%
285200	Electrical Cable and Wire Manufacturing	2.843%	0.3522%	0.182%
285300	Battery Manufacturing	2.961%	0.4471%	0.055%
285400	Electric Light and Sign Manufacturing	3.255%	0.4752%	0.083%
285900	Other Electrical Equipment Manufacturing nec	2.001%	0.3848%	0.028%
286100	Agricultural Machinery Manufacturing	2.717%	0.5664%	0.121%
286200	Mining and Construction Machinery Manufacturing	2.499%	0.4662%	0.083%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
286300	Food Processing Machinery Manufacturing	2.492%	0.5314%	0.083%
286410	Machine Tool and Part Manufacturing	2.720%	0.4705%	0.121%
286420	Metal Dies, Cutting, Sinking, Manufacturing and Repair	2.411%	0.5214%	0.121%
286500	Lifting and Material Handling Equipment Manufacturing	2.892%	0.4904%	0.055%
286600	Pump and Compressor Manufacturing	2.390%	0.4331%	0.055%
286700	Commercial Space Heating and Cooling Equipment Manufacturing	2.665%	0.4499%	0.121%
286900	Industrial Machinery and Equipment Manufacturing nec	2.937%	0.5111%	0.182%
291100	Prefabricated Metal Building Manufacturing	3.895%	0.7767%	0.121%
291900	Prefabricated Building Manufacturing nec	4.298%	0.6701%	0.182%
292100	Wooden Furniture and Upholstered Seat Manufacturing	4.854%	0.9050%	0.028%
292200	Sheet Metal Furniture Manufacturing	4.491%	0.8337%	0.121%
292300	Mattress Manufacturing (Except Rubber)	4.589%	0.7994%	0.055%
292900	Furniture Manufacturing nec	3.838%	0.6925%	0.055%
294100	Jewellery and Silverware Manufacturing	1.703%	0.3376%	0.121%
294200	Toy and Sporting Good Manufacturing	2.880%	0.5733%	0.182%
294900	Manufacturing nec	3.122%	0.5311%	0.308%
361000	Electricity Supply	1.613%	0.3119%	0.182%
362000	Gas Supply	1.612%	0.2650%	0.182%
370100	Water Supply	1.798%	0.3767%	0.182%
370200	Sewerage and Drainage Services	3.567%	0.7289%	0.121%
411100	House Construction	4.284%	0.9498%	0.182%
411200	Residential Building Construction nec	4.491%	0.8018%	0.182%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
411300	Non-Residential Building Construction	3.339%	0.7025%	0.055%
412100	Road and Bridge Construction	3.648%	0.6424%	0.055%
412200	Non-Building Construction nec	3.660%	0.5717%	0.028%
421010	Demolition	9.726%	1.4408%	0.308%
421020	Site Preparation Services	4.074%	0.8197%	0.121%
422110	Concrete Construction Services	11.672%	1.7412%	0.083%
422120	Concrete Paving Services	6.108%	1.1538%	0.055%
422200	Bricklaying Services	10.096%	1.6553%	0.308%
422300	Roofing Services	7.422%	1.5391%	0.308%
422400	Structural Steel Erection Services	6.465%	1.1886%	0.121%
423100	Plumbing Services	3.673%	0.7340%	0.308%
423200	Electrical Services	2.038%	0.4910%	0.182%
423300	Air Conditioning and Heating Services	2.658%	0.5654%	0.182%
423400	Telecommunication, Alarm and Security System Installation Services	1.389%	0.2578%	0.028%
424110	Cement Rendering and Plastering	8.867%	1.2085%	0.308%
424120	Plasterboard and Decorative Plaster Fixing	7.220%	1.2120%	0.182%
424200	Carpentry Services	6.682%	1.3974%	0.550%
424300	Tiling and Carpeting Services	6.434%	1.3061%	0.308%
424400	Painting and Decorating Services	7.025%	1.0787%	0.308%
424510	Aluminium Door and Window Installation	3.714%	0.7242%	0.182%
424520	Glazing Services	4.463%	0.7958%	0.182%
425100	Landscaping Services	4.278%	0.8840%	0.055%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
425910	Scaffolding Services	6.517%	1.3451%	0.182%
425920	Exterior/Interior Blind and Awning Installation Services	4.389%	0.9753%	0.182%
425930	Building Exterior Cleaning and Maintenance Services	6.593%	1.4121%	0.308%
425940	Construction Services nec	4.238%	0.9382%	0.550%
451100	Wool Wholesaling	2.407%	0.4172%	0.055%
451200	Cereal Grain Wholesaling	2.997%	0.5100%	0.055%
451900	Farm Produce & Supplies Wholesaling nec	2.116%	0.4213%	0.121%
452100	Petroleum Product Wholesaling	2.424%	0.3937%	0.028%
452200	Metal and Mineral Wholesaling	3.128%	0.4430%	0.028%
452300	Chemical Wholesaling	1.690%	0.2811%	0.121%
453100	Timber Wholesaling	3.742%	0.6861%	0.083%
453900	Building Supplies Wholesaling nec	2.383%	0.4321%	0.182%
461100	Farm and Construction Machinery Wholesaling	1.466%	0.2668%	0.028%
461200	Professional Equipment Wholesaling	0.552%	0.0931%	0.028%
461300	Computer Wholesaling	0.276%	0.0397%	0.028%
461400	Business Machine Wholesaling nec	0.709%	0.1406%	0.028%
461500	Electrical and Electronic Equipment Wholesaling nec	0.803%	0.1395%	0.028%
461900	Machinery & Equipment Wholesaling nec	1.519%	0.2721%	0.028%
462100	Car Wholesaling	1.461%	0.2571%	0.028%
462200	Commercial Vehicle Wholesaling	1.860%	0.3067%	0.028%
462300	Motor Vehicle New or Used Part Dealing	1.880%	0.2962%	0.028%
462400	Motor Vehicle Dismantling	2.810%	0.3656%	0.182%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
471100	Meat Wholesaling	3.653%	0.7426%	0.028%
471200	Poultry and Smallgood Wholesaling	3.736%	0.4574%	0.028%
471300	Dairy Produce Wholesaling	2.941%	0.5817%	0.028%
471400	Fish Wholesaling	3.680%	0.4847%	0.028%
471500	Fruit and Vegetable Wholesaling	3.048%	0.4795%	0.028%
471600	Confectionery and Soft Drink Wholesaling	2.820%	0.4925%	0.028%
471700	Liquor Wholesaling	2.027%	0.3800%	0.028%
471800	Tobacco Product Wholesaling	1.620%	0.3753%	0.028%
471900	Grocery Wholesaling nec	3.925%	0.6312%	0.028%
472100	Textile Product Wholesaling	1.367%	0.2488%	0.028%
472200	Clothing Wholesaling	1.291%	0.2301%	0.121%
472300	Footwear Wholesaling	1.167%	0.2070%	0.055%
473100	Household Appliance Wholesaling	1.449%	0.3063%	0.083%
473200	Furniture Wholesaling	3.236%	0.6792%	0.028%
473300	Floor Covering Wholesaling	1.915%	0.3259%	0.028%
473900	Household Good Wholesaling nec	2.128%	0.3798%	0.028%
479100	Photographic Equipment Wholesaling	1.043%	0.1887%	0.028%
479200	Jewellery and Watch Wholesaling	0.839%	0.1504%	0.028%
479300	Toy and Sporting Good Wholesaling	1.039%	0.1696%	0.028%
479400	Book and Magazine Wholesaling	1.936%	0.2614%	0.028%
479500	Paper Product Wholesaling	1.842%	0.3591%	0.028%
479600	Pharmaceutical and Toiletry Wholesaling	1.097%	0.1696%	0.028%

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479910	Wholesaling nec	2.032%	0.3474%	0.028%
479920	Wholesaling Trade Agent - No Goods Handling	0.547%	0.1004%	0.028%
511000	Supermarket and Grocery Stores	3.966%	0.6176%	0.028%
512100	Fresh Meat, Fish and Poultry Retailing	3.566%	0.6224%	0.028%
512200	Fruit and Vegetable Retailing	3.246%	0.4193%	0.028%
512300	Liquor Retailing	2.734%	0.4786%	0.028%
512400	Bread and Cake Retailing	2.570%	0.5645%	0.028%
512500	Takeaway Food Retailing	2.534%	0.4626%	0.028%
512600	Milk Vending	3.090%	0.5841%	0.028%
512900	Specialised Food Retailing nec	2.830%	0.4606%	0.028%
521000	Department Stores	2.080%	0.2908%	0.028%
522100	Clothing Retailing	1.592%	0.2264%	0.028%
522200	Footwear Retailing	1.687%	0.2928%	0.028%
522300	Fabric and Other Soft Good Retailing	1.949%	0.2813%	0.028%
523100	Furniture Retailing	2.770%	0.3993%	0.028%
523200	Floor Covering Retailing	2.324%	0.4458%	0.028%
523300	Domestic Hardware and Houseware Retailing	2.884%	0.4648%	0.121%
523400	Domestic Appliance Retailing	0.804%	0.1422%	0.028%
523500	Recorded Music Retailing	1.256%	0.2586%	0.055%
524100	Sport and Camping Equipment Retailing	1.370%	0.1938%	0.028%
524200	Toy and Game Retailing	1.417%	0.2268%	0.028%
524300	Newspaper, Book and Stationery Retailing	1.140%	0.2491%	0.028%

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Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
524400	Photographic Equipment Retailing	1.194%	0.1819%	0.028%
524500	Marine Equipment Retailing	1.237%	0.2009%	0.028%
525100	Pharmaceutical, Cosmetic and Toiletry Retailing	1.434%	0.2489%	0.028%
525200	Antique and Used Good Retailing	2.501%	0.4577%	0.055%
525300	Garden Equipment Retailing	3.354%	0.5002%	0.028%
525400	Flower Retailing	2.013%	0.3550%	0.055%
525500	Watch, Spectacles and Jewellery Retailing	1.242%	0.1780%	0.028%
525900	Retailing nec	2.082%	0.3911%	0.121%
526110	Household Equipment Repair Services (Electrical)	2.033%	0.4651%	0.028%
526120	Household Equipment Repair Services (Electronics)	2.033%	0.4651%	0.028%
526900	Household Equipment Repair Services nec	1.247%	0.2503%	0.028%
531100	Car Retailing	1.243%	0.2482%	0.028%
531200	Motor Cycle Dealing	1.974%	0.2379%	0.028%
531300	Trailer and Caravan Dealing	1.682%	0.2336%	0.028%
532100	Automotive Fuel Retailing	2.488%	0.5019%	0.028%
532200	Automotive Electrical Services	2.335%	0.4682%	0.083%
532300	Smash Repairing	2.860%	0.4761%	0.055%
532400	Tyre Retailing	2.956%	0.4140%	0.083%
532900	Automotive Repair and Services nec	2.787%	0.4540%	0.182%
571000	Accommodation	3.619%	0.5761%	0.028%
572000	Pubs, Taverns and Bars	2.627%	0.4923%	0.028%
573000	Cafes and Restaurants	2.286%	0.4367%	0.028%

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Table A NSW WorkCover Industry Classification  
Rates, Industry Claims Cost Rates and Dust  
Diseases Contribution

Schedule 14

Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
574000	Clubs (Hospitality)	2.790%	0.4750%	0.028%
611010	Road Freight Transport - Bulk Freight	5.548%	1.0620%	0.083%
611020	Road Freight Transport - Short Distance	6.279%	1.1378%	0.055%
611030	Road Freight Transport - Long Distance	6.486%	1.1078%	0.028%
611040	Furniture Delivery and Removal Service	7.099%	1.2550%	0.055%
612100	Long Distance Bus Transport	3.244%	0.6465%	0.028%
612200	Short Distance Bus Transport (Including Tramway)	3.174%	0.6120%	0.028%
612310	Taxi Drivers - Metropolitan - T-Plate	\$1,916	\$650	n/a
612315	Taxi Drivers - Metropolitan - T-Plate (up to 2 shifts per week)	\$864	\$445	n/a
612320	Taxi Drivers - Non-Metropolitan - TC-Plate	\$1,238	\$411	n/a
612322	Taxi Drivers - Non-Metropolitan - TC-plate (no intention to employ)	\$113	\$48	n/a
612324	Taxi Drivers - Non-Metropolitan - TC-plate (up to 1 shift per week)	\$372	\$169	n/a
612326	Taxi Drivers - Non-Metropolitan - TC-plate (up to 2 shifts per week)	\$694	\$313	n/a
612330	Hire Car Drivers	\$998	\$180	n/a
612340	Other Road Passenger Transport nec	3.064%	0.5012%	0.028%
620000	Rail Transport	2.974%	0.5765%	0.182%
630100	International Sea Transport	2.882%	0.5184%	0.182%
630200	Coastal Water Transport	3.180%	0.5767%	0.182%
630300	Inland Water Transport	2.876%	0.5496%	0.083%
640100	Scheduled International Air Transport	1.742%	0.3166%	0.028%
640200	Scheduled Domestic Air Transport	1.429%	0.2815%	0.028%
640300	Non-Scheduled Air and Space Transport	1.722%	0.2384%	0.028%

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Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
650100	Pipeline Transport	4.535%	0.8348%	0.308%
650900	Transport nec	4.856%	0.6239%	0.308%
661100	Parking Services	2.010%	0.3533%	0.055%
661900	Services to Road Transport nec	3.265%	0.5412%	0.055%
662100	Stevedoring	6.024%	1.2759%	0.308%
662200	Water Transport Terminals	1.712%	0.2625%	0.182%
662300	Port Operators	1.556%	0.2158%	0.182%
662910	Water Transport Agency Services	0.447%	0.0549%	0.182%
662920	Services to Water Transport nec	3.581%	0.7853%	0.182%
663000	Services to Air Transport	2.016%	0.3751%	0.182%
664100	Travel Agency Services	0.467%	0.0639%	0.028%
664210	Freight Forwarding (Road) - Goods Handling	3.070%	0.4597%	0.028%
664220	Freight Forwarding (Road) - No Goods Handling	0.636%	0.1056%	0.028%
664310	Freight Forwarding (Other Than Road) - Goods Handling	1.357%	0.2102%	0.028%
664320	Freight Forwarding (Other than Road) - No Goods Handling	0.483%	0.0753%	0.028%
664410	Customs Agencies - Goods Handling	1.366%	0.2028%	0.028%
664420	Customs Agencies - No Goods Handling	0.503%	0.0809%	0.028%
664900	Services to Transport nec	0.634%	0.1105%	0.083%
670100	Grain Storage	4.196%	0.7261%	0.028%
670900	Storage nec	3.769%	0.5415%	0.028%
711110	Postal Delivery Services	3.427%	0.5953%	0.028%
711120	Postal Agency Services	1.056%	0.1306%	0.028%

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Table A NSW WorkCover Industry Classification  
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Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
711200	Courier Services	3.769%	0.5956%	0.028%
712000	Telecommunication Services	0.297%	0.0548%	0.083%
731000	Central Bank	0.333%	0.0687%	0.028%
732100	Banks	0.238%	0.0353%	0.028%
732200	Building Societies	0.724%	0.1206%	0.028%
732300	Credit Unions	0.724%	0.1166%	0.028%
732400	Money Market Dealers	0.301%	0.0558%	0.028%
732900	Deposit Taking Financiers nec	0.492%	0.1284%	0.028%
733000	Other Financiers	0.352%	0.0644%	0.028%
734000	Financial Asset Investors	0.310%	0.0627%	0.028%
741100	Life Insurance	0.316%	0.0372%	0.028%
741200	Superannuation Funds	0.263%	0.0447%	0.028%
742100	Health Insurance	0.800%	0.1007%	0.028%
742200	General Insurance	0.641%	0.0754%	0.028%
751100	Financial Asset Broking Services	0.215%	0.0402%	0.028%
751900	Services to Finance and Investment nec	0.215%	0.0282%	0.028%
752000	Services to Insurance	0.277%	0.0445%	0.028%
771110	Residential Strata Schemes	0.823%	0.1333%	0.028%
771120	Residential Property Operators	0.650%	0.1070%	0.028%
771210	Commercial Property Strata Schemes	0.864%	0.1355%	0.028%
771220	Commercial Property Operators and Real Estate Developers	0.516%	0.1062%	0.028%
772000	Real Estate Agents	0.462%	0.0794%	0.028%

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Table A NSW WorkCover Industry Classification  
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Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
773000	Non-Financial Asset Investors	0.775%	0.1422%	0.028%
774100	Motor Vehicle Hiring	2.047%	0.2750%	0.028%
774210	Boat and Ferry Hiring	2.886%	0.4636%	0.028%
774220	Other Transport Equipment Leasing nec	3.100%	0.4660%	0.028%
774310	Plant and Machinery Hiring and Leasing Without Operator	3.346%	0.4833%	0.028%
774320	Plant and Machinery Hiring and Leasing With Operator	3.728%	0.6180%	0.028%
774330	Office Equipment Hiring and Leasing	0.446%	0.0716%	0.028%
781000	Scientific Research	0.543%	0.0950%	0.028%
782100	Architectural Services	0.270%	0.0508%	0.028%
782200	Surveying Services	0.724%	0.1139%	0.028%
782300	Consulting Engineering Services	0.373%	0.0597%	0.055%
782910	Laboratory Services nec	0.950%	0.1716%	0.028%
782920	Technical Services nec	0.722%	0.1007%	0.083%
783100	Data Processing Services	0.739%	0.0915%	0.028%
783200	Information Storage and Retrieval Services	0.553%	0.0969%	0.028%
783300	Computer Maintenance Services	0.707%	0.1108%	0.028%
783400	Computer Consultancy Services	0.215%	0.0320%	0.028%
784100	Legal Services	0.446%	0.0598%	0.028%
784200	Accounting Services	0.233%	0.0364%	0.028%
785100	Advertising Services	0.351%	0.0502%	0.028%
785210	Sign Writing	3.121%	0.4737%	0.028%
785220	Commercial Art and Display Services	0.385%	0.0766%	0.028%

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Table A NSW WorkCover Industry Classification  
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Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
785300	Market Research Services	0.449%	0.0707%	0.028%
785400	Business Administrative Services	0.498%	0.0733%	0.028%
785410	Corporate Head Office Administration	0.498%	0.0733%	0.028%
785500	Business Management Services	0.357%	0.0576%	0.028%
786100	Employment Placement Services	0.804%	0.1303%	0.028%
786300	Secretarial Services	0.845%	0.1007%	0.028%
786411	Investigative Services	2.245%	0.3883%	0.028%
786412	Security Services	4.547%	0.6351%	0.028%
786420	Building Caretaking Services	1.199%	0.2432%	0.055%
786500	Pest Control Services	2.493%	0.3836%	0.028%
786610	Cleaning Services (Non NSW Government Schools Contract)	5.990%	1.0341%	0.083%
786620	Cleaning Services (NSW Government Schools and Sites Contracts)	11.265%	1.5014%	0.083%
786700	Contract Packing Services nec	3.297%	0.5006%	0.028%
786900	Business Services nec	0.787%	0.1118%	0.028%
811100	Central Government Administration	0.804%	0.0946%	0.028%
811200	State Government Administration	0.804%	0.1018%	0.028%
811300	Local Government Administration	2.820%	0.5020%	0.028%
812000	Justice	0.804%	0.1174%	0.028%
813000	Foreign Government Representation	0.804%	0.1174%	0.028%
820000	Defence	2.303%	0.3857%	0.055%
841000	Preschools and Kindergartens	1.917%	0.3223%	0.028%
842100	Infants and Primary Schools	0.752%	0.1529%	0.028%

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Table A NSW WorkCover Industry Classification  
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Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
842200	Secondary Education	0.771%	0.1331%	0.028%
842300	Combined Primary and Secondary Education	0.644%	0.1496%	0.028%
842400	Special School Education	1.332%	0.2113%	0.028%
843100	Higher Education	0.516%	0.1056%	0.028%
843200	Technical and Further Education	0.643%	0.1273%	0.055%
844010	Driving Schools	0.999%	0.1785%	0.055%
844020	Other Education and Training nec	1.180%	0.2214%	0.055%
861100	Hospitals (Except Psychiatric Hospitals)	1.740%	0.3070%	0.028%
861200	Psychiatric Hospitals	1.778%	0.3744%	0.083%
861300	Nursing Homes	4.297%	0.6890%	0.028%
862100	General Practice Medical Services	0.566%	0.0898%	0.028%
862200	Specialist Medical Services	0.541%	0.0899%	0.028%
862300	Dental Services	0.570%	0.0971%	0.028%
863100	Pathology Services	1.414%	0.1933%	0.028%
863200	Optometry and Optical Dispensing	0.862%	0.2251%	0.028%
863300	Ambulance Services	1.264%	0.2124%	0.028%
863400	Community Health Centres	1.389%	0.2165%	0.028%
863500	Physiotherapy Services	0.952%	0.1747%	0.028%
863600	Chiropractic Services	1.111%	0.2196%	0.028%
863900	Other Health Services nec	1.092%	0.1929%	0.028%
864000	Veterinary Services	1.064%	0.2229%	0.028%
871000	Child Care Services	2.180%	0.3940%	0.028%

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Table A NSW WorkCover Industry Classification  
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Clause (9)

Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
872100	Accommodation for the Aged	3.533%	0.6843%	0.028%
872200	Residential Care Services nec	3.769%	0.7092%	0.028%
872910	Home Care Services	3.963%	0.6394%	0.028%
872920	Non-Residential Care Services nec	2.707%	0.5477%	0.028%
911100	Film and Video Production	0.648%	0.1377%	0.028%
911200	Film and Video Distribution	0.590%	0.0824%	0.028%
911300	Motion Picture Exhibition	0.841%	0.1680%	0.028%
912100	Radio Services	0.445%	0.0626%	0.028%
912200	Television Services	0.391%	0.0726%	0.028%
921000	Libraries	1.664%	0.3634%	0.028%
922000	Museums	1.596%	0.3749%	0.028%
923100	Zoological and Botanic Gardens	2.260%	0.4083%	0.055%
923900	Recreational Parks and Gardens	2.290%	0.3716%	0.121%
924110	Theatre and Orchestra Productions	2.298%	0.5733%	0.028%
924120	Other Theatre and Musical Performance	1.008%	0.1920%	0.028%
924200	Creative Arts	0.960%	0.1955%	0.028%
925100	Sound Recording Studios	0.671%	0.1200%	0.028%
925200	Performing Arts Venues	1.776%	0.4074%	0.028%
925910	Agency Services to the Arts	0.590%	0.0930%	0.028%
925920	Services to the Arts nec	1.709%	0.3099%	0.028%
931110	Horse and Dog Racing Operations	2.250%	0.4213%	0.028%
931120	Horse Racing Jockeys	\$16	\$7	n/a

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Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
931130	Horse Racing Harness Drivers	\$16	\$7	n/a
931200	Sports Grounds and Facilities nec	1.947%	0.3985%	0.028%
931911	Sports and Services to Sport nec	1.966%	0.4134%	0.028%
931912	Sports Administration Services	0.529%	0.1025%	0.028%
931920	Professional Footballers	\$167	\$83	n/a
931930	Professional Boxers	\$68	\$37	n/a
931940	Professional Wrestlers	\$68	\$37	n/a
931950	Professional Combat Sports	\$68	\$37	n/a
932100	Lotteries	0.804%	0.0957%	0.028%
932200	Casinos	1.693%	0.2849%	0.028%
932900	Gambling Services nec	0.743%	0.1103%	0.028%
933000	Other Recreation Services	2.197%	0.4683%	0.028%
951100	Video Hire Outlets	1.216%	0.2750%	0.028%
951900	Personal and Household Goods Hiring nec	2.279%	0.3736%	0.028%
952110	Laundry and Dry Cleaning Operations	4.327%	0.8010%	0.182%
952120	Self-service Laundries & Dry Cleaning Agencies	3.812%	0.6566%	0.121%
952130	Carpet Cleaners	6.189%	0.9486%	0.028%
952200	Photographic Film Processing	0.926%	0.1511%	0.028%
952300	Photographic Studios	0.926%	0.1089%	0.028%
952400	Funeral Directors, Crematoria and Cemeteries	2.299%	0.4229%	0.028%
952510	Gardening Services	4.009%	0.8288%	0.028%
952520	Amenity Tree Services	7.236%	1.2800%	0.028%

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Column 1	Column 2	Column 3	Column 4	Column 5
Code	WIC Description	WIC Rates	ICCR1	Dust Diseases Contribution (incl. GST)
952600	Hairdressing and Beauty Salons	1.513%	0.3102%	0.028%
952910	Adult Personal Services	2.069%	0.3384%	0.028%
952920	Personal Services nec	1.056%	0.1242%	0.028%
961000	Religious Organisations	1.568%	0.2914%	0.028%
962100	Business and Professional Associations	0.529%	0.1025%	0.028%
962200	Labour Associations	1.056%	0.1708%	0.028%
962900	Interest Groups nec	0.804%	0.1273%	0.028%
963100	Police Services	4.286%	0.6404%	0.028%
963200	Corrective Centres	3.811%	0.7351%	0.028%
963300	Fire Brigade and Civil Emergency Services	4.348%	0.6503%	0.182%
963400	Waste Disposal Services	4.935%	0.7955%	0.083%
970000	Private Households Employing Staff	1.000%	0.1672%	0.055%

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Table B NSW WorkCover Industry Classification System

Schedule 15

**Schedule 15****Table B**

(Clause 9)

**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 and/or Technical and/or Computer/Information Technology Support Services as defined in Groups 781, 782, 783, 784, 785 and 786,
  - (b) Management Services,
  - (c) Administrative Services,
  - (d) Sales and Marketing, (including retail and wholesale trade agent),
  - (e) Head Office Activities,
  - (f) Warehousing associated with Manufacturing, Wholesaling 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 providing these services 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 in New South Wales 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 predominantly in more than one of the employer's separate and distinct businesses in New South Wales 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 Where an employer carries on a business and part of that business is located interstate and/or overseas, and a worker of the employer predominantly provides Corporate Head Office services to those interstate and/or overseas businesses and the employer can provide supporting documentation to show that such services are provided to those interstate and/or overseas businesses, the entire wages of the worker will attract the percentage rate of Class 785410 Corporate Head Office Administration. Head Office activities may include policy direction, corporate planning, management accounting, internal audit, corporate promotional work, investment management, property management, share registry operation, superannuation fund administration and other activities with a similar focus. The following factors should be taken into account in determining Head Office status:
  - (a) Head Office function is undertaken by a separately identifiable group of workers;
  - (b) Functions undertaken are of a generic nature (common to the management structure of most industries); and
  - (c) Activities of the Head Office are undertaken in a manner that is predominantly directed towards the employer's operations outside of New South Wales.
- 4 (1) If an employer is a member of a group, and provides services referred to in Note 1 to an employer who is also a member of the group, the premium payable by the employer is to be calculated on the following basis:
  - (a) by reference to the highest percentage rate of the classes applicable to the second employer, to whom the services are provided, or
  - (b) if the employer is able to provide supporting documentation to show that such services are predominantly provided to a particular business operation of the second employer – by reference to the rate for the class applicable to the business operation of the second employer.

(2) However, in the case where the employer is a member of a group, and provides services referred to in Note 1 to two or more other employers (who are also members of that group), the premium payable by the employer is to be calculated:

  - (a) by reference to the highest percentage rate of the classes applicable to the respective members to whom they provide services, or
  - (b) if the employer is able to provide supporting documentation to show that such services are predominantly provided to a particular business operation of one of the other

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## Table B NSW WorkCover Industry Classification System

## Schedule 15

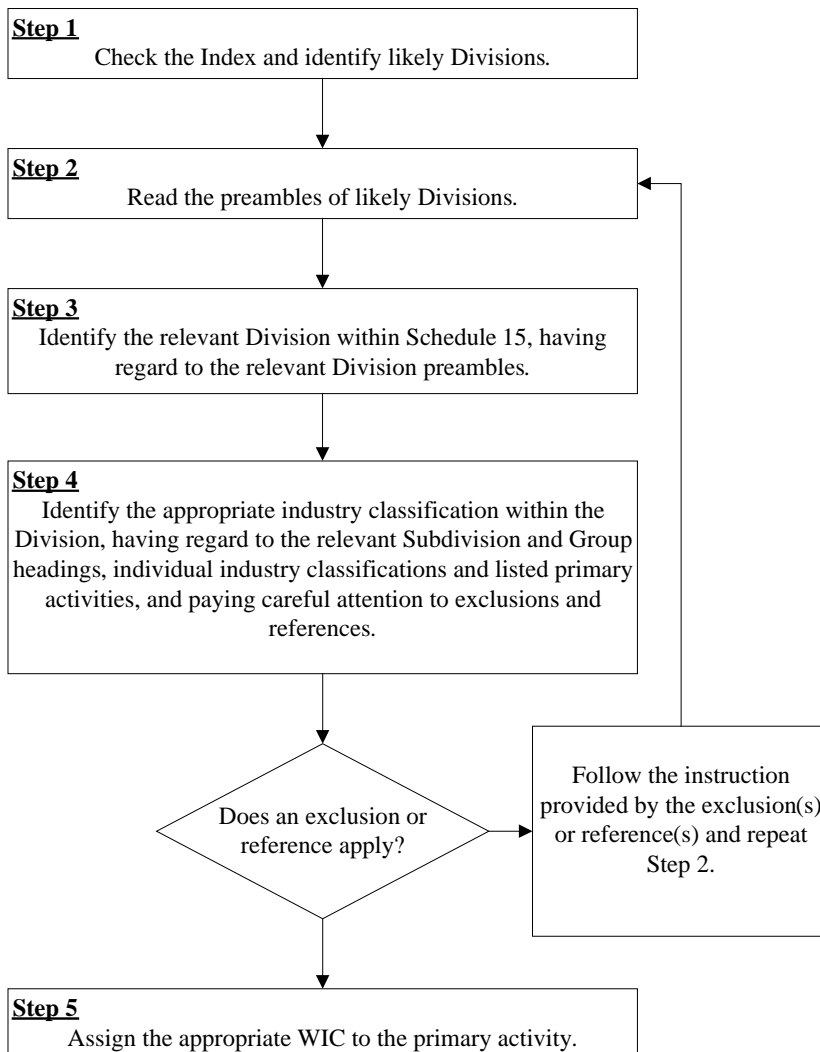
- employers in the group – by reference to the rate for the class applicable to the business operation of that other employer, or
- (c) if the employer is able to provide supporting documentation to show that such services are provided to related interstate and/or overseas entities and a worker predominantly provides such services to related interstate and/or overseas entities the entire wages of the worker will attract the percentage rate of the class applicable to the services provided to the interstate and/or overseas entities.
- 5 If an employer, who is the registered Australian Head Office or National Head Office, provides Corporate Head Office services and can provide supporting documentation to show that such services are provided to related interstate and/or overseas entities and a worker predominantly provides such services to related interstate and/or overseas entities, the entire wages of the worker will attract the percentage rate of Class 785410 Corporate Head Office Administration. Corporate Head Office activities may include policy direction, corporate planning, management accounting, internal audit, corporate promotional work, investment management, property management, share registry operation, superannuation fund administration and other activities with a similar focus. The following factors should be taken into account in determining Corporate Head Office status:
- (a) Corporate Head Office function is undertaken by a separately identifiable group of workers;
- (b) Functions undertaken are of a generic nature (common to the management structure of most industries); and
- (c) Activities of the Corporate Head Office are undertaken in a manner that is predominantly directed towards the employer's operations outside of New South Wales.
- 6 With reference to Note 5 an employer may make application to the WorkCover Authority for a determination that the premium of the employer, other than the registered Australian Head Office or National Head Office of the group, is to be calculated by reference to the percentage rate of Class 785410 Corporate Head Office Administration. The WorkCover Authority may only make a determination under this clause if the employer predominantly provides services referred to in Note 1 to interstate and/or overseas parts of the business or related entities.
- 7 If an employer has a business that is covered by Table B's classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931920, 931930, 931940 or 931950 (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 relevant numbers by which those rates are to be multiplied (for example, the number of boxing matches or taxi licence plates) rather than on the basis of wages.
- 8 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.
- 9 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 activity most closely associated with the occupation of the worker provided by the labour hire business. 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 Class 786100 Employment Placement Services. However, this Note does not apply to the staff of employers who provide employment placement services to their own business or to a related business and should be classified as per Notes 1-5.
- 10 In Table B 'Mfg' means 'Manufacturing'.
- 11 Manufacturing in Table B includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.
- 12 'Dealing' in Table B refers to contact, interaction and transactions with other people or organisations for business purposes including the activities of commerce, trade, industry, selling and production.
- 13 In Table B 'nec' means 'Not Elsewhere Classified'.
- 14 'Predominantly', in relation to services provided by the worker of an employer, refers to the proportion of time that a worker spends in providing services which during the policy period represents or is likely to represent more than any other activities combined of the worker to the total services provided by the worker.
- 15 A 'related' business, employer or entity in Table B has the same meaning as being a related employer for grouping under Division 2A of the *Workers Compensation Act 1987*.
- 16 The WorkCover Authority may, from time to time, issue guidelines for the application of the NSW WIC System.

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How to determine an employer's primary activity in accordance with Schedule 15 Table B NSW WorkCover Industry Classification System



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**Division A Agriculture, Forestry and Fishing**

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

**Subdivision 01 Agriculture**

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

**011 Horticulture and Fruit Growing**

**011100 Plant Nurseries** 4.776%

This class includes employers engaged in propagating and growing ornamental plants, plants for transplanting into gardens (such as seedlings or young fruit trees) or bulbs. This class also includes employers engaged in growing turf.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *growing flowers for seed collection are included in Class 011200 Cut Flower and Flower Seed Growing; and*
- (b) *growing forest nursery stock are included in Class 030300 Services to Forestry.*

**Primary Activities:**

Bulb propagating

Fruit tree nursery operation

Ornamental plant growing

Plant propagation

Plant stock growing nec

Seedling growing

Turf growing

Vine stock nursery operation

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**011200 Cut Flower and Flower Seed Growing 4.614%**

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.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *growing dry field peas or beans or soybeans are included in Class 012100 Grain Growing; and*
- (b) *growing vegetables for fodder are included in Class 016900 Crop and Plant Growing nec.*

**Primary Activities:**

Beans growing (except dry field beans or soybeans)

Garlic growing

Herbs growing nec

Kumara growing

Melons growing

Onions growing

Potato growing

Seed potato growing

Sugar beet growing

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Sweet potato (kumara) growing

Tomato growing

Vegetables growing (except dry field peas or beans or soybeans)

Vegetable seed growing

**011400****Grape Growing**

4.881%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *preserving (except sun-drying) grapes are included in Class 213000 Fruit and Vegetable Processing; and*
- (b) *manufacturing wine are included in Class 218300 Wine Mfg.*

**Primary Activities:**

Grapes growing

Grapes sun-drying

Table grape growing

Vineyard operation

**011500****Apple and Pear Growing**

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**

4.864%

This class includes employers engaged in growing stone fruit.

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**Primary Activities:**

Apricots growing

Cherries growing

Nectarine growing

Peach growing

Plum or prune growing

<b>011700</b>	<b>Kiwi Fruit Growing</b>	4.968%
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This class includes employers engaged in growing kiwi fruit.

**Primary Activities:**

Kiwi fruit growing

<b>011900</b>	<b>Fruit Growing nec</b>	5.482%
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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

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Loganberry growing

Loquat growing

Macadamia nut growing

Mango growing

Mulberry growing

Olive growing

Passionfruit growing

Pawpaw growing

Pecan nut growing

Persimmon growing

Pineapple growing

Raspberry growing

Strawberry growing

Walnut growing

**012 Grain, Sheep and Beef Cattle Farming****012100 Grain Growing 4.502%**

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

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	Grain seed growing	
	Lupin growing	
	Maize growing	
	Millet growing (except broom millet)	
	Oat growing	
	Oilseed growing nec	
	Peanut growing	
	Rice growing	
	Safflower growing	
	Sorghum growing (except forage sorghum)	
	Soybean growing	
	Sunflower growing	
	Wheat growing	
<b>012200</b>	<b>Combined Grain Growing, Sheep Farming and Beef Cattle Farming</b>	<b>6.736%</b>
	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.	
	<b>Primary Activities:</b>	
	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	
<b>012300</b>	<b>Sheep-Beef Cattle Farming</b>	<b>6.181%</b>
	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.	

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*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Beef cattle and sheep farming

Sheep and beef cattle farming

**012400****Sheep Farming**

7.666%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *mixed grain-sheep are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming; and*
- (b) *mixed sheep-beef cattle farming are included in Class 012300 Sheep-Beef Cattle Farming.*

**Primary Activities:**

Prime lamb raising

Raw sheep milk production

Sheep farming

Wool growing

**012510****Beef Cattle Farming**

7.169%

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

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*Exclusions and References:**Employers mainly engaged in*

- (a) *mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;*
- (b) *mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and*
- (c) *operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.*

**Primary Activities:**

Beef cattle farming, grazing

Buffalo, domesticated, grazing

**012520****Beef Cattle Feedlots**

7.571%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;*
- (b) *mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and*
- (c) *beef cattle farming on open pasture is included in Class 012510 Beef Cattle Farming.*

**Primary Activities:**

Beef cattle feedlots

**013****Dairy Cattle Farming****013000****Dairy Cattle Farming**

6.604%

This class includes employers engaged in farming dairy cattle.

**Primary Activities:**

Dairy cattle farming

Dairy operation

Raw cattle milk production

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**014 Poultry Farming****014100 Poultry Farming (Meat)**

6.795%

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)**

7.250%

This class includes employers engaged in farming poultry for production of eggs or in hatching egg breed chicks.

**Primary Activities:**

Egg farm operation

Poultry farming (for eggs)

Poultry hatchery operation (egg breeds)

**015 Other Livestock Farming****015100 Pig Farming**

5.285%

This class includes employers engaged in farming pigs.

**Primary Activities:**

Pig farming

Pig raising

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**015200 Horse Farming 5.979%**

This class includes employers engaged in horse farming.

**Primary Activities:**

Horse breeding

Stud farm operation (horses)

**015300 Deer Farming 5.794%**

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.*

**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

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	Pet breeding	
	Rabbit farming	
	Snake farming	
	Worm farming	
<b>016</b>	<b>Other Crop Growing</b>	
<b>016100</b>	<b>Sugar Cane Growing</b>	5.518%
	This class includes employers engaged in growing sugar cane.	
	<b>Primary Activities:</b>	
	Sugar cane growing	
<b>016200</b>	<b>Cotton Growing</b>	4.205%
	This class includes employers engaged in growing cotton.	
	<b>Primary Activities:</b>	
	Cotton growing	
<b>016900</b>	<b>Other Crop and Plant Growing nec</b>	6.762%
	This class includes employers engaged in crops and growing plants not elsewhere classified.	
	<b>Primary Activities:</b>	
	Arrowroot growing	
	Bamboo growing	
	Broom millet growing	
	Chicory growing	
	Coffee growing	
	Drug plants growing	
	Flax growing	
	Fodder growing	
	Forage sorghum growing	
	Ginger growing	

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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)

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### Subdivision 02 Services to Agriculture, Hunting and Trapping

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>021</b>	<b>Services to Agriculture</b>	
<b>021100</b>	<b>Cotton Ginning</b>	3.831%
	This class includes employers engaged in ginning cotton.	
	<b>Primary Activities:</b>	
	Cotton ginning	
<b>021200</b>	<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.	

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**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

**021910 Services to Livestock Farming nec 7.318%**

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 4.870%**

This class includes employers engaged in providing services to cereal grain farming, cotton growing and other crop, pasture and turf farming.

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**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 5.233%**

This class includes employers engaged in providing services to fruit, vegetable growing and plant nurseries.

**Primary Activities:**

Fruit picking

Horticultural services nec

Pest and weed control for fruit, vegetable, flower and plant nurseries (non aerial)

Services to fruit and vegetable growing nec

Vegetable picking

**021940 Agricultural Land Clearing and Fencing Services 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

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**021950 Other Services to Agriculture nec 1.142%**

This class includes employers engaged in providing specialist technical and professional services to agriculture not elsewhere classified.

**Primary Activities:**

Artificial insemination services

Chicken sexing and debeaking

Crop breeding

Dairy herd testing

Professional and technical services to agriculture nec

Wool classing (except reclassing or bulk classing)

**021960 Pet Boarding and Kennels nec 1.052%**

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 5.354%**

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

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Crocodile hunting

Culling of wild animals

Dingo hunting or trapping

Fur skin animal hunting or trapping

Kangaroo hunting

Mutton bird catching

Possum hunting and trapping

Rabbit hunting or trapping

Snake catching

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### Subdivision 03 Forestry and Logging

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>030</b>	<b>Forestry and Logging</b>	
<b>030100</b>	<b>Forestry</b>	5.879%
	This class includes employers engaged in growing standing timber both in native forests or in plantations or in timber tracts.	
	<b>Primary Activities:</b>	
	Forestry	
<b>030210</b>	<b>Softwood Timber Plantation Logging</b>	5.554%
	This class includes employers engaged in felling softwood timber trees in plantations using fully mechanised equipment.	
	<b>Primary Activities:</b>	
	Logging, softwood timber plantation	

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**030220 Hardwood and Other Timber Logging 9.245%**

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.*

**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 6.155%**

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

*Exclusions and References:*

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

**Primary Activities:**

Bush regeneration service

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

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**Subdivision 04 Commercial Fishing**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>041</b>	<b>Marine Fishing</b>	
<b>041100</b>	<b>Rock Lobster Fishing</b>	7.541%
	This class includes employers engaged in catching rock lobsters from ocean or coastal waters.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>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.</i>	

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**Primary Activities:**

Crayfish, saltwater, fishing

Rock lobster fishing

Rock lobster fishing and processing (aboard vessel at sea)

**041200****Prawn Fishing**

7.582%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *operating vessels used only in processing prawns are included in Class 217300 Seafood Processing; and*
- (b) *wholesaling fresh or frozen prawns are included in Class 471400 Fish Wholesaling.*

**Primary Activities:**

Prawn fishing

Prawn fishing and processing (aboard vessel at sea)

**041300****Finfish Trawling**

6.687%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *operating vessels used only in processing finfish are included in Class 217300 Seafood Processing; and*
- (b) *wholesaling fresh or frozen finfish are included in Class 471400 Fish Wholesaling.*

**Primary Activities:**

Finfish trawling

**041400****Squid Jigging**

7.540%

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

**Primary Activities:**

Squid jigging

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**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 7.582%**

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 6.038%**

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

**Primary Activities:**

Crustacean breeding or farming

Fish breeding or farming

Fish hatchery operation

Fishing (freshwater)

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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.

Note that 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.

## Subdivision 12 Oil and Gas Extraction

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
120	Oil and Gas Extraction	
120000	Oil and Gas Extraction	3.409%
	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.	

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*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
Group/ Class	Title and Description	Rate
<b>131</b>	<b>Metal Ore Mining</b>	
<b>131100</b>	<b>Iron Ore Mining</b>	3.372%
	This class includes employers engaged in mining iron ore or iron sands.	
	<b>Primary Activities:</b>	
	Iron ore dressing or beneficiating	
	Iron ore mining	
	Iron sands mining	
<b>131200</b>	<b>Copper Ore Mining—Underground</b>	4.045%
	This class includes employers engaged in underground mining of copper ore.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</i>	

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**Primary Activities:**

Copper ore leaching

Copper ore mining, underground

Electro won copper production

**131300 Copper Ore Mining—Surface** 2.715%

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** 4.022%

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

*Exclusions and References:*

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

**Primary Activities:**

Gold bullion production from underground mines

Gold mining from underground mines

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

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**131420 Gold Ore Mining—Surface 2.484%**

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 4.300%**

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

**Primary Activities:**

Ilmenite sand mining

Leucoxene sand mining

Mineral sands mining

Monazite sand mining

Rutile sand mining

Synthetic rutile production

Zircon sand mining

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**131610 Nickel Ore Mining—Underground 4.173%**

This class includes employers engaged in underground mining of nickel ores.

**Primary Activities:**

Nickel ore mining, underground

**131620 Nickel Ore Mining—Surface 3.236%**

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 5.990%**

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

Silver ore mining, underground

Zinc ore mining, underground

**131720 Silver-Lead-Zinc Ore Mining—Surface 3.270%**

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

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Silver ore mining, surface

Zinc ore mining, surface

**131910 Other Metal Ore Mining nec—Underground 4.273%**

This class includes employers engaged in underground mining of metallic mineral ores not elsewhere classified.

**Primary Activities:**

Antimony ore mining, underground

Beryllium ore mining, underground

Bismuth ore mining, underground

Iron pyrite mining, underground

Manganese ore mining, underground

Metallic ore mining nec, underground

Molybdenite mining, underground

Platinum group metals mining, underground

Tantalite mining, underground

Tin ore mining, underground

Tungsten ore mining, underground

Uranium ore mining, underground

**131920 Other Metal Ore Mining nec—Surface 4.158%**

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

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Iron pyrite mining, surface

Manganese ore mining, surface

Metallic ore mining nec, surface

Molybdenite mining, surface

Platinum group metals mining, surface

Tantalite mining, surface

Tin ore mining, surface

Tungsten ore mining, surface

Uranium ore mining, surface

**Subdivision 14 Other Mining**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>141</b>	<b>Construction Material Mining</b>	
<b>141100</b>	<b>Gravel and Sand Quarrying</b>	4.087%
	This class includes employers engaged in quarrying, washing or screening of sand or natural gravel.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>quarrying, crushing or screening crushed or broken stone are included in Class 141900 Construction Material Mining nec; and</i>	
	(b) <i>quarrying silica for industrial purposes are included in Class 142020 Other Mining nec—Surface.</i>	
	<b>Primary Activities:</b>	
	Pebbles quarrying	
	River gravel quarrying, washing or screening	
	Rocks, ornamental, gathering	
	Sand quarrying, washing or screening	

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**141900 Construction Material Mining nec 3.207%**

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *quarrying river gravel are included in Class 141100 Gravel and Sand Quarrying;*
- (b) *manufacturing within the same employer non-metallic mineral products (such as bricks, glass, cement, slate paving, cut and polished ornamental stone) are included in the appropriate classes of Division C Manufacturing; and*
- (c) *incidental quarrying of earth, soil or filling carried out by the contractor at construction site is primary to the appropriate class in Division E Construction.*

**Primary Activities:**

Aggregate quarrying

Bentonite quarrying

Blue metal stone quarrying

Brick shale quarrying

Building stone quarrying

Cement clay quarrying

Chalk quarrying

Clay quarrying

Construction materials crushing or screening

Dimension stone quarrying

Earth, soil or filling quarrying

Fuller's earth quarrying

Granite quarrying

Limestone quarrying

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Marble quarrying

Road fill quarrying

Sandstone quarrying

Slate quarrying

Stone quarrying

Tile clay quarrying

**142 Other Mining****142010 Other Mining nec—Underground**

4.165%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *refining of salt are included in Class 217900 Food Mfg nec;*
- (b) *manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;*
- (c) *gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and*
- (d) *all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.*

**Primary Activities:**

Abrasives mining, underground

Alabaster mining, underground

Alum mining, underground

Alunite mining, underground

Barite mining, underground

Chrysoprase mining, underground

Diamond mining, underground

Diatomite mining, underground

Fluorspar mining, underground

Gemstone mining, underground

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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**

3.869%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) refining of salt are included in Class 217900 Food Mfg nec;
- (b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec;
- (c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg; and
- (d) all NSW employers undertaking coal mining are required by the Coal Industry Act 2001 to obtain workers compensation insurance with Coal Mines Insurances Pty Ltd.

**Primary Activities:**

Abrasives mining, surface

Alabaster mining, surface

Alum mining, surface

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Alunite mining, surface

Barite mining, surface

Chrysoprase mining, surface

Diamond mining, surface

Diatomite mining, surface

Felspar quarrying, surface

Flint quarrying, surface

Fluorspar mining, surface

Gemstone mining, surface

Glaucinite mining, surface

Graphite mining, surface

Green sand mining, surface

Gypsum mining, surface

Jade mining, surface

Kyanite mining, surface

Lithium minerals mining, surface

Magnesite mining, surface

Mica mining, surface

Mineral pigments mining nec, surface

Opal mining, surface

Peat, cutting

Phosphate rock mining, surface

Quartz quarrying nec

Salt harvesting

Silica mining (for industrial purposes), surface

Talc quarrying

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Vermiculite mining, surface

Zeolite mining, surface

**Subdivision 15 Services to Mining**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>151</b>	<b>Exploration</b>	
<b>151100</b>	<b>Petroleum Exploration (Own Account)</b>	1.912%
	This class includes employers engaged in exploring for crude petroleum and natural gas on their own account.	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in undertaking general exploration contracts for petroleum or natural gas are included in Class 151200 Petroleum Exploration Services.</i>	
	<b>Primary Activities:</b> Own account exploration for petroleum and natural gas	
<b>151200</b>	<b>Petroleum Exploration Services</b>	1.912%
	This class includes employers engaged in undertaking general exploration contracts for petroleum or natural gas.	
	<b>Primary Activities:</b> Natural gas exploration on contract Petroleum exploration on contract	
<b>151300</b>	<b>Mineral Exploration (Own Account)</b>	1.860%
	This class includes employers engaged in exploring for minerals (except for crude petroleum or natural gas) on their own account.	
	<i>Exclusions and References:</i> <i>Employers mainly engaged in undertaking general exploration contracts for particular minerals or in providing related drilling services are included in Class 151400 Mineral Exploration Services.</i>	
	<b>Primary Activities:</b> Own account exploration for minerals	

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**151400 Mineral Exploration Services** 5.063%

This class includes employers engaged in undertaking general exploration contracts for particular minerals on a contract or fee basis.

**Primary Activities:**

Mineral exploration on contract

**152 Other Mining Services nec**

**152000 Other Mining Services** 5.140%

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *carrying out an entire mining operation are classified according to the deposit type;*
- (b) *providing geological or geophysical surveying services on a contract or fee basis are included in Class 782200 Surveying Services; and*
- (c) *providing ore testing, assaying or similar laboratory type services on a contract or fee basis are included in Class 782900 Technical Services nec.*

**Primary Activities:**

Contract mining services

Drilling and/or blasting services to mines and quarries

Mine site preparation

Oil and gas field services nec

Removal of overburden

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## Division C Manufacturing

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

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

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

### Subdivision 21 Food, Beverage and Tobacco Manufacturing

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>211</b>	<b>Meat and Meat Product Manufacturing</b>	
<b>21110</b>	<b>Abattoirs</b>	6.348%
	This class includes employers engaged in slaughtering and boning animals (except poultry).	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in slaughtering poultry are included in Class 211210 Poultry Abattoirs.</i>	
	<b>Primary Activities:</b>	
	Abattoir operation (except poultry abattoir operation)	
<b>21120</b>	<b>Meat Packing and Freezing</b>	6.453%
	This class includes employers engaged in boning, freezing or packing fresh meat (except poultry), but does not include employers undertaking any slaughtering of animals.	
	<i>Exclusions and References:</i>	
	<i>Employers engaged in</i>	
	(a) <i>slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;</i>	
	(b) <i>packing or freezing poultry meat are included in Class 211220 Poultry Meat Processing; and</i>	
	(c) <i>retailing fresh meat and butchers' shop operation are included in Class 512100 Fresh Meat, Fish and Poultry Retailing.</i>	
	<b>Primary Activities:</b>	
	Animal meat packing and freezing (except poultry)	
	Beefburgers, frozen, mfg (except precooked)	

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Frozen meat mfg (except poultry)

Meat packing, fresh (except poultry)

**211130 Meat Processing** 7.252%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) slaughtering animals (other than poultry) are included in Class 211110 Abattoirs;
- (b) manufacturing or canning bacon or ham are included in Class 211300 Bacon, Ham and Smallgoods Mfg; and
- (c) retailing processed meat products are included in the appropriate class in Group 512 Specialised Food Retailing.

**Primary Activities:**

Meat, canned, mfg (except bacon or ham)

Meat, dehydrated, mfg (except poultry)

Meat extracts or essences mfg

Meat mfg (except bacon, ham or uncanned poultry)

Meat or bone meal mfg (except fish, poultry or whale meal)

**211140 Animal By-product Processing nec** 3.665%

This class includes employers engaged in rendering lard or tallow and processing animal by-products for use in other manufacturing processes, not elsewhere classified.

*Exclusions and References:**Employers mainly engaged in manufacturing*

- (a) refined animal oils or fats 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

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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**

5.217%

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

**211220****Poultry Meat Processing**

7.400%

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

*Exclusions and References:**Employers engaged in*

- (a) *slaughtering poultry are included in Class 211210 Poultry Abattoirs; and*
- (b) *manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and Smallgood Mfg.*

**Primary Activities:**

Croquettes mfg (from poultry meat)

Frozen poultry mfg

Meals, poultry offal, mfg

Poultry meat mfg

Poultry packing

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**211300 Bacon, Ham and Smallgoods Manufacturing 7.085%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) rendering lard are included in Class 211140 Animal By-product Processing;
- (b) refining lard are included in Class 214000 Oil and Fat Mfg; and
- (c) manufacturing meat paste (including ham paste) are included in Class 217900 Food Manufacturing nec.

**Primary Activities:**

Bacon mfg

Corned meat mfg (except canned)

Croquettes mfg nec

Ham, canned, cooked green or smoked, mfg

Hamburgers, precooked, mfg

Meat, cooked, mfg (except poultry)

Meat specialities mfg nec

Pate mfg (except fish)

Poultry-based smallgoods mfg

Sausages mfg (except canned)

Smallgoods mfg

**212 Dairy Product Manufacturing****212100 Milk and Cream Processing 4.249%**

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.

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*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)

Milk receipt or distribution depot operation

Skim milk, liquid, mfg

Sour cream mfg

Standardised liquid milk mfg

Yoghurt mfg

**212200 Ice Cream Manufacturing 4.128%**

This class includes employers engaged in manufacturing ice cream or frozen confectionery.

*Exclusions and References:*

*Employers mainly engaged in manufacturing ice cream mixes or milk based soft serve mixes are included in Class 212900 Dairy Product Mfg nec.*

**Primary Activities:**

Confections, frozen, mfg

Ice cream mfg

Milk ices mfg

Water ices or fruit ices, frozen, mfg

**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.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *processing liquid milk and cream are included in Class 212100 Milk and Cream Processing; and*
- (b) *manufacturing ice cream and frozen confections are included in Class 212200 Ice Cream Mfg.*

**Primary Activities:**

Anhydrous milkfat mfg (butteroil)

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

Butter mfg (except cocoa butter)

Buttermilk mfg (except cultured)

Casein mfg (except hardened)

Cheese mfg

Cream, canned, mfg

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

Ice cream mix, liquid or dried, mfg

Lactose mfg

Malt extract mfg

Malted milk powder mfg

Milk and coffee mixtures, condensed or concentrated, mfg

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

Milk, condensed or evaporated, mfg

Milk or cream, liquid, canning

Milk powder mfg

Milk products mfg nec

Skim milk based stock feed, dried protein enriched, mfg

Skim milk, dried, mfg

Whey or whey powder mfg

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**213 Fruit and Vegetable Processing****213000 Fruit and Vegetable Processing 3.729%**

This class includes employers engaged in manufacturing canned, bottled, preserved, quick frozen or dried (except sun-dried) fruit and vegetable products. It includes dehydrated vegetable products, soups, sauces, pickles, and mixed meat and vegetable or cereal products.

*Exclusions and References:**Employers mainly engaged in*

- (a) *sun-drying fruit are included in the appropriate class or classes of the fruit being sundried in Group 011 Horticulture and Fruit Growing;*
- (b) *manufacturing Worcestershire sauce or potato crisps or similar snack foods are included in Class 217900 Food Mfg nec;*
- (c) *manufacturing, canning, bottling or cartonning fruit juices or fruit juice drinks of less than single strength are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;*
- (d) *manufacturing wine vinegar are included in Class 218300 Wine Mfg; and*
- (e) *packing fresh fruit are included in Class 471500 Fruit and Vegetable Wholesaling.*

**Primary Activities:**

Baby foods, canned or bottled, mfg (except milk based)

Baked beans mfg

Candied or preserved peel mfg

Chutneys or relishes mfg

Coconut, desiccated, mfg

Dehydrated or evaporated fruit mfg (except sun-dried)

Fruit canning or bottling

Fruit drying (except sun-drying)

Fruit, frozen, mfg

Fruit juices, single strength or concentrated, mfg

Fruit pulp, puree or spreads, mfg

Fruit salad mfg

Health, invalid or baby foods mfg (cereal based)

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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 4.014%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing unrefined animal oils or fats or in rendering tallow or lard are included in Class 211140 Animal By-product Processing; and*
- (b) *distilling or refining essential oils are included in Class 254900 Chemical Product Mfg nec.*

**Primary Activities:**

Animal oils, refined, mfg

Cotton linters mfg

Deodorised vegetable oils mfg

Edible oils or fats, blended mfg

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Fish or other marine animal oils or meal mfg

Lard, refined, mfg

Margarine mfg

Neat's foot oil mfg

Tallow, refined, mfg

Vegetable oil, meal or cake mfg

**215 Flour Mill and Cereal Food Manufacturing****215100 Flour Mill Product Manufacturing 3.685%**

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

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Arrowroot mfg

Atta flour mfg

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

Bran, wheaten, mfg (except prepared breakfast food)

Cornflour mfg

Dextrin mfg

Dextrose mfg

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

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Glucose mfg

Gluten mfg

Pollard mfg (from wheat, barley or rye)

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

Sausage binder or similar meal mfg (from wheat)

Semolina mfg

Starch mfg

Starch sugars mfg

Wheat germ mfg

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

**215200****Cereal Food and Baking Mix Manufacturing**

3.585%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg; and*
- (b) *repacking cereal food products are included in Class 471900 Grocery Wholesaling nec.*

**Primary Activities:**

Baking mixes, prepared, mfg

Baking powder mfg

Batter mixes mfg

Bread dough, frozen, mfg

Bread mixes, dry, mfg

Cake mixes mfg

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Cereal breakfast foods, prepared, mfg

Cereal foods mfg nec

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

Custard powder mfg

Desserts, prepared, mfg (in dry form) nec

Farina mfg

Jelly crystals mfg

Milled rice mfg

Oatmeal mfg (for human consumption)

Oats, hulled or shelled, mfg

Oats, kilned or unkilned, mfg

Pasta mfg

Pastry dough, frozen mfg

Pastry mixes mfg

Pizza mix mfg

Rice flour, meal or offal mfg

Rice mfg (except fried)

Sago mfg

Scone mixes mfg

Self-raising flour mfg

Tapioca mfg

**216 Bakery Product Manufacturing****216100 Bread Manufacturing**

3.785%

This class includes employers engaged in manufacturing bread.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *selling to the public bread baked on the same premises are included in Class 512400 Bread and Cake Retailing; and*
- (b) *manufacturing unleavened bread are included in Class 216300 Biscuit Mfg.*

**Primary Activities:**

Bread bakery operation

Breadcrumbs mfg

Bread rolls mfg

Fruit loaf mfg

Leavened bread mfg

**216200****Cake and Pastry Manufacturing**

4.868%

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

*Exclusions and References:*

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

**Primary Activities:**

Cake icing or decorating

Cakes or pastries mfg

Crumpets mfg

Doughnuts mfg

Fruit or yoghurt slices, mfg

Meat pies mfg

Pastry mfg (except frozen pastry dough)

Pies mfg

Plum pudding mfg

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**216300 Biscuit Manufacturing 3.204%**

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *manufacturing dog biscuits are included in Class 217400 Prepared Animal and Bird Feed Mfg; and*
- (b) *manufacturing hot bake biscuits or cookies for sale on the same premises to the public are included in Class 512400 Bread and Cake Retailing.*

**Primary Activities:**

Biscuit crumbs mfg

Biscuits mfg (except dog biscuits)

Ice cream cones or wafers mfg

Rusks mfg

Unleavened bread mfg

**217 Other Food Manufacturing****217100 Sugar Manufacturing 3.831%**

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

**Primary Activities:**

Brown sugar mfg

Cane syrup mfg

Caster sugar mfg

Icing sugar mfg

Icing sugar mixture mfg

Molasses mfg

Sugar mfg

Treacle mfg

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**217200 Confectionery Manufacturing 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 4.507%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Group 041 Marine Fishing; and*
- (b) *freezing whole fin fish, or shelling or freezing oysters or bottling oysters in brine are included in Class 471400 Fish Wholesaling.*

**Primary Activities:**

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

Fish, canned, mfg

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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 4.522%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) slaughtering animals for pet food are included in Class 211110 Abattoirs or 211210 Poultry Abattoirs;
- (b) boning, freezing or packing fresh meat are included in Class 211120 Meat Packing and Freezing;
- (c) manufacturing animal feeds prepared from dried skim milk powder are included in Class 212900 Dairy Product Mfg nec;
- (d) manufacturing crushed rye, or rye flour, meal or offal for use as fodder are included in Class 215100 Flour Mill Product Mfg; and
- (e) manufacturing crushed rice, or rice flour, meal or offal for use as fodder are included in Class 215200 Cereal Food and Baking Mix Mfg.

**Primary Activities:**

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

Animal food, canned, mfg

Bird feed mfg

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Cattle lick mfg

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

Chaff mfg

Crushed grain mfg (including mixed; for fodder)

Dehydrated lucerne mfg

Dog biscuits mfg

Fodder, prepared, mfg

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

Lucerne cubes mfg

Lucerne meal mfg

Pet food, canned, mfg

Poultry feed, prepared, mfg

Salt lick, mfg

Sheep lick mfg

**217900 Food Manufacturing nec**

3.929%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing sugar are included in Class 217100 Sugar Mfg;*
- (b) *refining salt for industrial purposes are included in Class 253500 Inorganic Industrial Chemical Mfg nec;*
- (c) *egg pulping or drying are included in Class 471900 Grocery Wholesaling nec; and*
- (d) *blending or packing tea are included in Class 471900 Grocery Wholesaling nec.*

**Primary Activities:**

Coffee mfg

Corn chips mfg

Dessert mixes, liquid, mfg

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Flavoured water packs mfg (for freezing into flavoured ice)

Flavourings, food, mfg

Food colourings mfg

Food dressings mfg

Food mfg nec

Ginger product mfg (except confectionery)

Herbs, processed, mfg

Honey, blended, mfg

Hop extract, concentrated, mfg

Ice mfg (except dry ice)

Meat or ham pastes mfg

Nut foods mfg (except candied)

Pearl barley mfg

Potato crisps mfg

Pre-prepared meals mfg nec

Pretzels mfg

Rice preparations mfg nec

Salt, cooking or table, mfg

Savoury specialities mfg

Seasonings, food, mfg

Soya bean concentrates, isolates or textured protein mfg

Spices mfg

Taco, tortilla and tostada shells mfg

Tea mfg

Worcestershire sauce mfg

Yeast or yeast extract mfg

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**218 Beverage and Malt Manufacturing****218100 Soft Drink, Cordial and Syrup Manufacturing 2.748%**

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

*Exclusions and References:*

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

**Primary Activities:**

Beer, non-alcoholic, mfg

Carbonated waters or cordials mfg

Cider, non-alcoholic, mfg

Cordial mfg

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

Mineral water mfg

Perry, non-alcoholic, mfg

Powder flavours mfg (for soft drinks)

Soda water mfg

Soft drink mfg

Soft drink mix, powdered, mfg

Syrup (chocolate, vanilla, etc) mfg

Syrup, fruit, mfg

Tonic water mfg

**218200 Beer and Malt Manufacturing 2.438%**

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.*

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**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**

2.898%

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

Wine mfg

Wine based fruit drinks 'coolers' mfg

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**218400 Spirit Manufacturing** 3.162%

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

*Exclusions and References:*

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

**Primary Activities:**

Distillery residue mfg

Fortifying spirits mfg

Liqueurs mfg

Spirits based mixed drinks mfg

Spirits, potable, mfg nec

**219 Tobacco Product Manufacturing**

**219000 Tobacco Product Manufacturing** 1.973%

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

*Exclusions and References:*

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

**Primary Activities:**

Chewing tobacco mfg

Cigarettes mfg

Cigars mfg

Pipe tobacco mfg

Snuff mfg

Tobacco leaf redrying

Tobacco mfg

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## Subdivision 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>221</b>	<b>Textile Fibre, Yarn and Woven Fabric Manufacturing</b>	
<b>221100</b>	<b>Wool Scouring</b>	4.223%
	This class includes employers engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in manufacturing</i>	
	(a) <i>synthetic fibre tops are included in Class 221200 Synthetic Fibre Textile Mfg; and</i>	
	(b) <i>fellmongered or slipe wool are included in Class 226100 Leather Tanning and Fur Dressing.</i>	
	<b>Primary Activities:</b>	
	Lanolin mfg (except toilet lanolin)	
	Noils, wool, mfg	
	Scoured wool mfg	
	Tops, unspun wool, mfg	
	Wool grease mfg	
	Wool, carded or combed, mfg	
<b>221200</b>	<b>Synthetic Fibre Textile Manufacturing</b>	4.663%
	This class includes employers engaged in manufacturing continuous fibre filament, fibre staple or yarns, tyre cord yarn or fabric or woven fabrics from those yarns or mixed yarns predominantly of manufactured fibres or household textile goods from synthetic fibre fabrics woven at the same employers. This class also includes employers engaged in manufacturing elastic or elastomeric yarns or threads or fabrics.	

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*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing household textiles or mass-produced curtains from fabrics not woven at the same employer are included in Class 222110 Made-Up Textile Product Mfg;*
- (b) *manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;*
- (c) *manufacturing glass fibres are included in Class 264010 Fibreglass Insulation Products Manufacturing; and*
- (d) *making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.*

**Primary Activities:**

Fabrics, woven, mfg (elastic or elastomeric)

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

Fibreglass fabrics mfg

Fibreglass, mats, mfg

Fibres mfg (except glass fibres)

Filament, continuous fibres, mfg

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

Lacing, woven, mfg

Tyre cord yarns or fabrics, synthetic fibre, mfg

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

Yarns, elastic or elastomeric, mfg

**221300****Cotton Textile Manufacturing**

4.428%

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

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*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Cotton sewing threads mfg

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

Tow mfg (from flax, hemp or jute)

Tyre cord yarns or fabrics, cotton, mfg

Woven fabrics, cotton, mfg

Yarns, cotton, flax or silk, mfg

**221400****Wool Textile Manufacturing**

4.405%

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

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**221500 Textile Finishing 3.964%**

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

*Exclusions and References:*

*Employers engaged in*

- (a) *textile finishing of materials which are produced at the same employers are included, according to type of textiles in Class 221200 Synthetic Fibre Textile Mfg, 221300 Cotton Textile Mfg or 221400 Wool Textile Mfg; and*
- (b) *screen printing are included in Class 241210 Printing.*

**Primary Activities:**

Label, printed cloth, mfg

Textile printing (on commission or fee basis)

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**222 Textile Product Manufacturing**
**222110 Made-up Textile Product Manufacturing 4.144%**

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

*Exclusions and References:*

*Employers mainly engaged in*

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

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**Primary Activities:**

Animal rugs mfg

Awnings, canvas, mfg

Bed linen mfg

Blinds, canvas mfg

Canvas goods mfg nec

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

Flags or banners, mfg

Hose, canvas, mfg

Household textile goods mfg nec

Life jackets mfg

Motor vehicle covers, textile, mfg

Parachutes mfg

Sleeping bags mfg

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

Tents mfg (except oxygen tents or toy tents)

Waterbags, textile, mfg

**222120****Furniture Upholstery and Covers Manufacturing**

3.952%

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)

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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 3.017%**

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

*Exclusions and References:*

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

**Primary Activities:**

Awnings, textile, mfg, other than canvas

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

**222200 Textile Floor Covering Manufacturing 3.204%**

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

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) *felt headwear are included in Class 224900 Other Clothing Mfg nec;*
- (b) *rubber floor coverings or underlays are included in Class 255900 Other Rubber Product Mfg nec; and*
- (c) *grass, sisal or coir mats or matting are included in Class 294900 Manufacturing nec.*

**Primary Activities:**

Felt mfg

Floor coverings, textile, mfg

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Floor rugs, textile, mfg

Underfelt mfg

**222300 Rope, Cordage and Twine Manufacturing 3.722%**

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

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) tyre cord yarns or fabrics of synthetic fibres are included in Class 221200 Synthetic Fibre Textile Mfg;
- (b) tyre cord yarns or fabrics of cotton are included in Class 221300 Cotton Textile Mfg; and
- (c) wire ropes or cables are included in Class 276200 Spring and Wire Product Mfg.

**Primary Activities:**

Cable mfg (from natural or synthetic fibres)

Cord mfg (except wire rope or tyre cord)

Cordage mfg

Fish net mfg

Nets mfg nec

Netting, textile, mfg

Rope mfg (except wire rope)

String mfg (except paper string)

**222900 Other Textile Product Manufacturing nec 3.465%**

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

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) printed textile labels are included in Class 221500 Textile Finishing; and
- (b) textile suitcases and similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg.

**Primary Activities:**

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

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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

Surgical tapes, dressings and gauzes mfg

Textile products mfg nec

**223 Knitting Mills****223100 Hosiery Manufacturing 3.908%**

This class includes employers engaged in manufacturing hosiery.

**Primary Activities:**

Pantihose mfg

Socks mfg

Stockings mfg

Tights mfg

**223200 Cardigan and Pullover Manufacturing 3.586%**

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

**Primary Activities:**

Custom knitting of pullovers or cardigans

Jackets, knitted, mfg

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Sweaters, knitted, mfg

Twin sets, knitted, mfg

Waistcoats, knitted, mfg

**223900 Knitting Mill Product Manufacturing nec 3.617%**

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

*Exclusions and References:**Employers mainly engaged in manufacturing*

- (a) *cardigans and pullovers or custom knitting of cardigans and pullovers are included in Class 223200 Cardigan and Pullover Mfg; and*
- (b) *knitted clothing from fabrics not knitted at the same employer are included in the appropriate classes in Group 224 Clothing Mfg.*

**Primary Activities:**

Crocheted fabrics mfg

Knitted fabrics mfg

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

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

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

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

**224 Clothing Manufacturing****224100 Men's and Women's Clothing Manufacturing 3.844%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;*
- (b) *manufacturing clothing from fabrics knitted at the same employer are included in Class 223900 Knitting Mill Product Mfg nec;*

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- (c) *manufacturing leather or fur garments or waterproof headwear are included in Class 224900 Other Clothing Mfg nec; and*
- (d) *manufacturing footwear are included in Class 225000 Footwear Mfg.*

**Primary Activities:**

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

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

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

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

Dust coats mfg

Jeans, men's or boys', mfg

Jeans, women's or girls', mfg

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

Overalls, mfg

Shorts, men's or boys', mfg

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

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

Trousers, men's or boys', mfg

Tunics, women's or girls', mfg

Uniforms, men's or boys', mfg

Uniforms, women's or girls', mfg

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

Wet suits mfg

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**224200 Tailoring and Dress-making 3.523%**

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 3.700%**

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

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) *unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making; and*
- (b) *clothing from fabrics knitted at the same employer are included in the appropriate classes in Group 223 Knitting Mills.*

**Primary Activities:**

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

Brassieres mfg

Corsets mfg

Foundation garments mfg

Girdles mfg

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

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

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**224900 Other Clothing Manufacturing nec 3.191%**

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

*Exclusions and References:**Employers mainly engaged in manufacturing*

- (a) *unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;*
- (b) *rubber gloves or bathing caps are included in Class 255900 Other Rubber Product Mfg nec;*
- (c) *sports gloves are included in Class 294200 Toy and Sporting Good Mfg; and*
- (d) *other than simple safety headwear (eg welding masks, gas masks, smoke helmets) are included in appropriate classes elsewhere.*

**Primary Activities:**

Belts mfg (for clothing)

Clothing accessories mfg nec

Clothing mfg nec

Clothing, leather, mfg

Clothing, fur, mfg

Clothing, rubber, mfg

Gloves mfg (except sports or rubber)

Handkerchiefs mfg

Hats mfg

Headwear mfg (except bathing caps)

Helmets mfg

Laces mfg (for footwear)

Leather suits, coats or uniforms mfg

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

Ties mfg

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**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 (footwear) mfg

**226 Leather and Leather Product Manufacturing****226100 Leather Tanning and Fur Dressing** 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

Leather mfg

Leather tanning

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Skin pickling, tanning, currying, dressing, finishing or dyeing

Slip or skin wool mfg

**226200 Leather and Leather Substitute Product Manufacturing** 4.394%

This class includes employers engaged in manufacturing products of leather or leather substitutes (except footwear or leather clothing) such as machine belting, industrial packing, suitcases, handbags, wallets or similar products, saddlery or harnesses.

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) *textile or canvas bags for packaging are included in Class 222900 Other Textile Product Mfg nec;*
- (b) *fur or leather clothing are included in Class 224900 Other Clothing Mfg nec; and*
- (c) *footwear are included in Class 225000 Footwear Mfg.*

**Primary Activities:**

Bags, leather or leather substitute, mfg

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

Harness mfg

Leather or leather substitute goods mfg nec

Leather packing, industrial, mfg

Machine belting, leather or leather substitute, mfg

Saddles mfg

Suitcases mfg

Toys, leather or fur, mfg

Wallets mfg (incl metal mesh wallets)

**Subdivision 23 Wood and Paper Product Manufacturing**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
231	Log Sawmilling and Timber Dressing	
231100	Log Sawmilling	10.827%

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *hewing or rough shaping mine timbers, posts, railway sleepers, etc, or cutting firewood in forests are included in Class 030220 Hardwood and Other Timber Logging;*
- (b) *manufacturing softwood or hardwood woodchips are included in Class 231200 Wood Chipping;*
- (c) *kiln drying or seasoning timber are included in Class 231300 Timber Resawing and Dressing;*
- (d) *chemically preserving timber from purchased or transferred in as logs or sawn timber or in producing timber shingles are included in Class 232920 Other Wood Product Mfg nec; and*
- (e) *both cutting and retailing firewood are included in Class 525900 Retailing nec.*

**Primary Activities:**

Bark, ground, mfg

Shook mfg (for containers)

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

Timber, rough sawn, mfg

**231200 Wood Chipping** 6.581%

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

**Primary Activities:**

Hardwood woodchip mfg

Softwood woodchip mfg

**231300 Timber Resawing and Dressing** 6.320%

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.*

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**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 3.950%**

This class includes employers engaged in manufacturing plywood and veneers.

**Primary Activities:**

Cores, plywood or veneer mill, mfg

Plywood mfg

Veneer or veneer sheets, wooden, mfg

**232200 Fabricated Wood Manufacturing 4.017%**

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

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**232300 Wooden Structural Component Manufacturing 4.161%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) manufacturing corestock (for sale or transfer out as such) are included in Class 232200 Fabricated Wood Mfg;
- (b) manufacturing wooden furniture (except custom made built-in furniture) are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and
- (c) on-site fabrication of built-in furniture or other joinery are included in the appropriate classes in Division E Construction.

**Primary Activities:**

Door-window unit, wooden, mfg

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

Prefabricated kitchen, wooden, mfg and/or installation

Roof truss, wooden, mfg

Structural fitting, wooden, mfg

Wall frame, wooden, mfg

Wooden framed window mfg, complete with glass

**232910 Wooden Blind Manufacturing 3.966%**

This class includes employers engaged in manufacturing wooden blinds.

**Primary Activities:**

Blinds, cane and bamboo, mfg

Blinds, wooden, mfg

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**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.*

**Primary Activities:**

Barrel, wooden, mfg

Cask, wooden, mfg

Cork or cork good, mfg

Frame, wooden picture or mirror, mfg

Packing case, wooden, mfg

Parquet strip assembled in panel mfg

Tool handle, wooden, mfg

Vat, wooden, mfg

Wood flour or wool mfg

Wood products mfg nec

**233 Paper and Paper Product Manufacturing****233100 Pulp, Paper and Paperboard Manufacturing 3.151%**

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

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*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Cardboard mfg nec

Newsprint mfg

Paper mfg nec

Paper pulp mfg

Paperboard mfg nec

Solid fibreboard sheets mfg

Wood pulp mfg

**233200 Solid Paperboard Container Manufacturing**

2.854%

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

**Primary Activities:**

Boxes, solid paperboard, mfg

Containers, solid paperboard, mfg

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Table B NSW WorkCover Industry Classification System

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**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 3.348%**

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

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) *bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and*
- (b) *bags or packets of composite material of paper and metal foil are included in Class 264020 Non-Metallic Mineral Product Mfg nec.*

**Primary Activities:**

Bags, paper, mfg

**233900 Other Paper Product Manufacturing nec 3.510%**

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *manufacturing wood pulp, paper or paperboard, or in manufacturing bulk stocks of paper are included in Class 233100 Pulp, Paper and Paperboard Mfg;*
- (b) *manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;*
- (c) *printing paper stationery on a commission basis are included in Class 241210 Printing;*
- (d) *manufacturing bitumen treated papers, felts or foils (including laminated or impregnated) in which the treatment is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;*

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- (e) *manufacturing plastic coated paper or paperboard or pressure sensitive adhesive tapes (except surgical tapes) are included in Class 256300 Plastic Bag and Film Mfg;*
- (f) *manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Mfg nec;*
- (g) *manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg; and*
- (h) *manufacturing surgical tapes are included in Class 222900 Other Textile Product Mfg nec.*

**Primary Activities:**

Insulation materials, cellulose fibre, mfg

Paper products mfg nec

Tissue or sanitary papers mfg

Toilet paper rolls mfg

Trays and cartons, paper pulp, mfg

Wallpapers mfg

**Subdivision 24 Printing, Publishing and Recorded Media**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>241</b>	<b>Printing and Services to Printing</b>	
<b>241100</b>	<b>Paper Stationery Manufacturing</b>	2.210%
	This class includes employers engaged in manufacturing (except commission printing) paper stationery.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in printing paper stationery on a commission basis are included in Class 241210 Printing.</i>	
	<b>Primary Activities:</b>	
	Albums mfg	

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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;*
- (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; and*
- (d) *manufacturing signs are included in 294900 Manufacturing nec.*

**Primary Activities:**

Commercial printing

General printing

Job printing

Photocopying, copying or similar document reproduction services

Printing

Screen printing

Stationery, paper, printing (on commission)

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Table B NSW WorkCover Industry Classification System

Schedule 15

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**241220 Newspaper Printing 1.140%**

This class includes employers engaged in printing their own newspapers or printing newspapers for a publisher. It includes employers who both undertake publishing and printing activities.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *printing other than printing newspapers are included in Class 241210 Printing;*
- (b) *publishing newspapers which are printed by another employer are included in Class 242100 Newspaper Publishing;*
- (c) *publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;*
- (d) *publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and*
- (e) *selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.*

**Primary Activities:**

Newspapers printing

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**241310 Printing Trade Services 2.076%**

This class includes employers engaged in bookbinding and printing trade services not elsewhere classified.

**Primary Activities:**

Bookbinding

Printing trade services nec

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**241320 Services to Printing and Publishing nec 0.910%**

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

Platemaking film service

Relief platemaking service

Rubber stamps mfg

Screen printing positive mfg

Typesetting and composing service

**242 Publishing****242100 Newspaper Publishing 0.558%**

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. This class also includes employers who publish news and/or current affairs on the internet.

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Internet news and/or current affairs publishing

Newspapers publishing

**242200 Other Periodical Publishing 0.516%**

This class includes employers engaged in publishing magazines, bound periodicals, or periodicals, including publishing and/or posting content on the internet. Employers are included if their main source of income is the sale of advertising space in their own publications.

*Exclusions and References:**Employers mainly engaged in*

- (a) *printing other than printing newspapers are included in Class 241210 Printing;*
- (b) *printing newspapers are included in Class 241220 Newspaper Printing;*

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Schedule 15

- (c) *employers mainly engaged in newspaper publishing are included in Class 242100 Newspaper Publishing;*
- (d) *publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and*
- (e) *selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.*

**Primary Activities:**

Internet journal publishing

Internet magazine publishing

Internet periodical publishing

Periodicals publishing

**242300 Book and Other Publishing**

0.622%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *printing other than printing newspapers are included in Class 241210 Printing;*
- (b) *printing newspapers are included in Class 241220 Newspaper Printing;*
- (c) *newspaper publishing, including internet news publishing, are included in Class 242100 Newspaper Publishing;*
- (d) *publishing bound magazines, or periodicals are included in Class 242200 Other Periodical Publishing;*
- (e) *selling advertising space other than in their own publications are primary to Class 785100 Advertising Services;*
- (f) *internet audio broadcasting and/or internet video broadcasting are included in the appropriate classes of Group 912 Radio and Television Services; and*
- (g) *data processing services, information storage and retrieval services, computer maintenance services or computer consultancy services are included the appropriate classes of Group 783 Computer Services.*

**Primary Activities:**

Art print publishing

Books publishing

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Table B NSW WorkCover Industry Classification System

Schedule 15

Internet art print publishing

Internet atlas publishing

Internet book publishing

Internet directory publishing

Internet encyclopaedia and dictionary publishing

Internet greeting card 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

Magnetic tapes, pre-recorded, mfg or publishing

Records, phonograph, mfg or publishing

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Table B NSW WorkCover Industry Classification System

Schedule 15

Video tapes, pre-recorded, mfg or publishing

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

### 251 Petroleum Refining

#### 251000 Petroleum Refining 1.481%

This class includes employers engaged in refining crude oil or condensate to produce petrol, fuel oils, lubricating oil or grease base stock, petroleum gases or other products from crude petroleum and conversion of methanol to synthetic petrol.

#### *Exclusions and References:*

#### *Employers mainly engaged in*

- (a) *extracting crude oil or natural gas are included in Class 120000 Oil and Gas Extraction;*
- (b) *the recovery of lubricating oil or grease from used petroleum waste products are included in Class 252000 Petroleum and Coal Product Mfg nec; and*
- (c) *manufacturing town gas from petroleum are included in Class 362000 Gas Supply*

#### **Primary Activities:**

Automotive petrol mfg

Gas or fuel oil mfg

Gasoline refining or blending

Kerosene mfg

Liquefied petroleum gas mfg (in conjunction with petroleum refining)

Mineral turpentine mfg

Motor spirit mfg

Oil or grease base stock, lubricating, mfg

Paraffin wax mfg

Petroleum jelly mfg

Petroleum solvent mfg

Synthetic petrol mfg

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**252 Petroleum and Coal Product Manufacturing nec****252000 Petroleum and Coal Product Manufacturing nec 2.238%**

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

Paints, bituminous, mfg

Paper or paperboard, bituminized, mfg

Paving material, mfg (except hot-mix)

Petroleum oil blending

Petroleum product mfg nec

Pitch mfg

Recovery of lubricating oil or grease from used petroleum waste products

Roofing, bitumen or asphalt, mfg

Tar, refined, mfg

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**253 Basic Chemical Manufacturing****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

Sodium nitrate fertiliser mfg

Sulphuric lime (dry or solution) mfg

Superphosphate mfg

Urea, fertiliser grade, mfg

**253200 Industrial Gas Manufacturing 2.148%**

This class includes employers engaged in manufacturing hydrogen, oxygen, acetylene or other industrial gases (except gases obtained from petroleum mining or refining).

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Schedule 15

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Acetylene gas mfg

Carbon dioxide gas mfg

Carbon monoxide mfg

Dry ice mfg

Hydrogen mfg

Nitrogen mfg

Nitrous oxide mfg

Oxygen mfg

**253300 Synthetic Resin Manufacturing**

2.570%

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

*Exclusions and References:**Employers mainly engaged in manufacturing*

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

**Primary Activities:**

Carbon black mfg

Cellulose nitrate mfg

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Table B NSW WorkCover Industry Classification System

Schedule 15

Cellulosic resin mfg

Gelatin (including chemically hardened) mfg

Gun-cotton mfg

Plastic raw material mfg

Plastic recycling, reprocessing

Polyethylene mfg

Polypropylene mfg

Polystyrene mfg

Polyvinyl acetate mfg

Polyvinyl chloride mfg

Rubber recycling

Synthetic resin mfg (except adhesives)

Synthetic rubber mfg

**253400 Organic Industrial Chemical Manufacturing nec**

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

Dyeing extract, organic, mfg

Ethylene glycol mfg

Industrial chemical, organic, mfg nec

Industrial fatty acid mfg

Lactic acid mfg

Phenol mfg

Pigment, organic, mfg

Plasticisers mfg

Styrene mfg

Tanning extract mfg

Toluol mfg

Turpentine mfg (except mineral turpentine)

Urea mfg (except fertiliser grade)

Vinyl chloride mfg

Wood tar mfg

**253500 Inorganic Industrial Chemical Manufacturing nec**

2.382%

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)

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Table B NSW WorkCover Industry Classification System

Schedule 15

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Calcium chloride mfg

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

Chloride of lime mfg

Chlorine mfg

Dyeing extract, inorganic, mfg

Fluoride mfg

Fluorine salt, complex, mfg

Hydrochloric acid mfg

Hydrogen peroxide mfg

Hypophosphite mfg

Industrial chemical, inorganic, mfg nec

Nitric acid mfg

Nitrite mfg

Oleum mfg

Phosphoric acid mfg

Pigment, inorganic, mfg

Polyphosphoric acid mfg

Salt refining (except cooking or table salt)

Silicate mfg

Sodium bicarbonate mfg

Sodium carbonate mfg

Sodium hydroxide mfg

Sodium mfg

Sulphide mfg

Sulphur compounds mfg

Sulphuric acid mfg (other than smelter by-product)

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Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

Tanning extract inorganic, mfg

Zinc oxide mfg

Zinc peroxide mfg

**254 Other Chemical Product Manufacturing****254100 Explosive Manufacturing 2.417%**

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

*Exclusions and References:*

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

**Primary Activities:**

Blasting powder mfg

Cap, detonating or fuse, mfg

Detonator mfg

Dynamite mfg

Firework mfg

Fuse, explosive, mfg

Gelignite mfg

Match mfg

Propellant powder mfg

Pyrotechnic good mfg nec

Safety fuse mfg

Signal flare mfg

**254200 Paint Manufacturing 2.920%**

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.

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

*Exclusions and References:**Employers mainly engaged in manufacturing*

- (a) *bituminous paints are included in Class 252000 Petroleum and Coal Product Mfg nec;*
- (b) *organic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253400 Organic Industrial Chemical Mfg nec; and*
- (c) *inorganic chemical colours, dyes or pigments (except prepared tinting colours for paints) are included in Class 253500 Inorganic Industrial Chemical Mfg nec.*

**Primary Activities:**

Caulking compound mfg

Filler or putty mfg

Lacquer mfg

Paint mfg (except bituminous)

Paint or varnish remover, prepared, mfg

Paint tinting colour, prepared, mfg

Primer or undercoat, paint, mfg

Rubbing compound mfg

Stain mfg

Waterproofing products mfg

Water shedding preparations mfg

Wood stain mfg (packed for sale)

**254300****Medicinal and Pharmaceutical Product Manufacturing**

1.391%

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

*Exclusions and References:*

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

**Primary Activities:**

Anthelmintic mfg

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Antibacterial mfg	
Antibiotic mfg	
Antitoxin mfg	
Baby napkins, disposable mfg	
Barrier cream mfg	
Contraceptive mfg	
Ether mfg	
Feed supplement mfg	
Medical gas mfg nec	
Medicine mfg	
Morphine mfg	
Ointment mfg	
Pharmaceutical preparation mfg	
Saccharin mfg	
Saline powder mfg	
Sanitary napkins mfg	
Serum mfg	
Tampons mfg	
Toilet lanolin mfg	
Toxin mfg	
Vaccine mfg	
Vitamin product mfg	
<b>254400</b>	<b>Pesticide Manufacturing</b>
	2.200%
This class includes employers engaged in the formulation or preparation of chemicals for controlling pest, weeds or fungi.	

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*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing basic organic chemicals used in preparing pesticides are included in Class 253400 Organic Industrial Chemical Mfg nec;*
- (b) *manufacturing basic inorganic chemicals used in preparing pesticides are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and*
- (c) *contract packing of prepared pest control chemicals are included in Class 786700 Contract Packing Services nec.*

**Primary Activities:**

Dip, animal, mfg

Fly spray mfg

Formulated pest control product mfg

Fungicide mfg

Insect repellent mfg

Insecticide mfg

Pesticide mfg

Plant hormone mfg

Rat poison mfg

Seed dressing mfg

Soil fumigant mfg

Weedkiller mfg

**254500 Soap and Other Detergent Manufacturing**

2.326%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing shaving soap or cream and hair shampoo are included in Class 254600 Cosmetic and Toiletry Preparation Mfg; and*
- (b) *contract packing of soap or other detergents are included in Class 786700 Contract Packing Services nec.*

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**Primary Activities:**

Candle mfg

Cleanser, abrasive, mfg

Cleansing preparation mfg

Detergent mfg

Disinfectant mfg (incl phenyl or antiseptic disinfectant)

Glycerine mfg

Laundry bleach mfg

Scouring compounds mfg

Soap mfg

Toothpaste mfg

Washing powder or liquid, mfg

**254600 Cosmetic and Toiletry Preparation Manufacturing**

2.603%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing barrier cream or toilet lanolin are included in Class 254300 Medicinal and Pharmaceutical Product Mfg;*
- (b) *manufacturing soap or toothpaste are included in Class 254500 Soap and Other Detergent Mfg; and*
- (c) *contract packing of cosmetics or toilet preparations are included in Class 786700 Contract Packing Services nec.*

**Primary Activities:**

After-shave lotion mfg

Bath salt mfg

Beauty cream or lotion mfg

Cosmetic mfg

Deodorant mfg

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Depilatory mfg

Eye shadow mfg

Face lotion mfg

Face powder mfg

Hair conditioner mfg

Hair shampoo mfg

Hairdressing preparation mfg

Hand cream or lotion mfg (except barrier cream)

Lipstick mfg

Mascara mfg

Nail care preparation mfg

Nail polish mfg

Perfume mfg

Shaving preparation mfg

Sunscreen preparation mfg

Talcum powder mfg

Toilet cream or lotion mfg (except toilet lanolin)

Toilet preparation mfg nec

**254700 Ink Manufacturing**

2.543%

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

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India ink mfg

Printing ink mfg

Silk screen ink mfg

Writing ink mfg

**254900****Other Chemical Product Manufacturing nec**

2.101%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing bituminous mastics or adhesives are included in Class 252000 Petroleum and Coal Product Manufacturing nec;*
- (b) *manufacturing soap or other detergents, abrasive cleansers or scourers are included in Class 254500 Soap and Other Detergent Mfg; and*
- (c) *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

Gelatin mfg (except chemically hardened)

Glue mfg

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Hydraulic brake fluid mfg

Incense mfg

Liquid polish mfg

Oven cleaner mfg

Rubber soling dough mfg

Rubber solution mfg

Rust remover mfg

Stain remover mfg

Stove cleaner mfg

Surface cleaning or degreasing preparation mfg

Wax polish mfg

**255 Rubber Product Manufacturing****255100 Rubber Tyre Manufacturing**

6.009%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) manufacturing rubber soling dough are included in Class 254900 Other Chemical Products Mfg nec;
- (b) manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 Other Rubber Product Mfg nec; and
- (c) repairing tyres, other than retreading, are included in Class 532400 Tyre Retailing.

**Primary Activities:**

Motor vehicle tyres mfg

Tread rubber mfg

Tubes, pneumatic, mfg

Tyre retreading or recapping

Tyres, pneumatic, mfg

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**255900 Other Rubber Product Manufacturing nec 4.197%**

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

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) rubber clothing are included in Class 224900 Other Clothing Mfg nec;
- (b) rubber footwear are included in Class 225000 Footwear Mfg;
- (c) raw synthetic rubber are included in Class 253300 Synthetic Resin Mfg;
- (d) rubber adhesives, glues or soling dough are included in Class 254900 Other Chemical Product Mfg nec; and
- (e) rubber toys are included in Class 294200 Toy and Sporting Good Mfg.

**Primary Activities:**

Automotive rubber hose, mfg

Balloons, rubber, mfg

Bathing caps, rubber, mfg

Belting, rubber, mfg

Boats, inflatable, mfg

Cushions or pillows, rubber, mfg

Dinghies, inflatable, mfg

Erasers, rubber, mfg

Floor coverings, rubber, mfg

Gloves, rubber, mfg

Ground sheets, rubber, mfg

Handles, rubber, mfg

Hose, rubber, mfg

Hot water bottles, rubber, mfg

Mattresses, rubber, mfg

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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 3.480%**

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 3.957%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *moulding plastic junctions for plastic pipes, or in making laminated sheets and plastic veneers are included in Class 256600 Plastic Injection Moulded Product Mfg; and*
- (b) *manufacturing reinforced plastic products are included in Class 256400 Plastic Product, Rigid Fibre Reinforced, Mfg.*

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**Primary Activities:**

Pipes, plastic, mfg—including plastic pipe lining

Plastic hose mfg (including reinforced)

Polycarbonate sheets mfg

Rigid plastic sheets mfg

Sections, extruded plastic, mfg

**256300 Plastic Bag and Film Manufacturing**

4.027%

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

*Exclusions and References:**Employers mainly engaged in manufacturing*

- (a) *extruded rigid plastic sheets are included in Class 256200 Plastic Extruded Product Mfg;*
- (b) *abrasive coated paper are included in Class 264020 Non-Metallic Mineral Product Mfg nec;*
- (c) *plastic coated metal foil are included in Class 273100 Aluminium Rolling, Drawing, Extruding; and*
- (d) *surgical tape are included in Class 222900 Other Textile Product Mfg nec.*

**Primary Activities:**

Adhesive tape mfg

Bags, plastic, mfg

Film, plastic, mfg

Food wrapping, plastic, mfg

Garbage bags, plastic, mfg

**256400 Plastic Product, Rigid Fibre Reinforced, Manufacturing**

4.094%

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

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*Exclusions and References:**Employers mainly engaged in*

- (a) manufacturing plastic film are included in Class 256300 Plastic Bag and Film Mfg;
- (b) making complete boats are in Class 282210 Boatbuilding; and
- (c) making complete skateboards, sailboards and surfboards out of fibre reinforced plastic are included in Class 294200 Toy and Sporting Good Mfg.

**Primary Activities:**

Automotive components mfg nec (fibre reinforced plastic)

Fibreglass products mfg nec

Rigid plastic sheets mfg (fibreglass reinforced plastic)

Swimming pool shells mfg (fibre reinforced plastic)

Tanks mfg (fibre reinforced plastic)

**256500 Plastic Foam Product Manufacturing 4.094%**

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

*Exclusions and References:*

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

**Primary Activities:**

Fast food containers, styrofoam, mfg

Flexible foam padding mfg

Foam insulation or padding mfg

Picnic hampers, styrofoam, mfg

Rigid plastic foam products mfg nec

Shaping of styrofoam blocks

**256600 Plastic Injection Moulded Product Manufacturing 3.520%**

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

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*Exclusions and References:**Employers mainly engaged in*

- (a) *plastic coating of client supplied metal goods are included in Class 276400 Metal Coating and Finishing; and*
- (b) *manufacturing finished automotive parts which are not primarily made of plastic are included in Class 281900 Automotive Component Mfg nec.*

**Primary Activities:**

Automotive components, plastic, mfg

Badge, plastic, mfg

Buckets, plastic, mfg

Garbage bins, plastic, mfg

Hard surface floor coverings mfg

Kitchenware, plastic, mfg nec

Laminated plastic sheets mfg

Moulded junctions for plastic pipes mfg

Picnicware, plastic, mfg

Plastic injection moulding mfg nec

Plastic veneers mfg

Rotational moulding

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

Column 1	Column 2	Column 3
Group/Class	Title and Description	Rate
<b>261</b>	<b>Glass and Glass Product Manufacturing</b>	
<b>261000</b>	<b>Glass and Glass Product Manufacturing</b>	4.516%
	This class includes employers engaged in manufacturing glass or glass products.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>manufacturing glass wool or glass wool products are included in Class 264020 Non-Metallic Mineral Product Mfg nec;</i>	

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- (b) *manufacture of aluminium framed windows and shower screens are included in Class 274200 Architectural Aluminium Product Mfg;*
- (c) *glazing are included in Class 424520 Glazing Services; and*
- (d) *tinting of installed car windows are included in Class 532900 Automotive Repair Services.*

**Primary Activities:**

Automotive glass mfg

Beads, glass, mfg

Blocks, glass, mfg

Bottles, glass, mfg

Containers, glass, mfg

Crystal glass mfg

Domestic glassware mfg

Drinking glasses mfg

Flat glass mfg

Glass or glass products mfg (except glass wool or glass wool products)

Glass, sheet, mfg

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

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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).

*Exclusions and References:*

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

**Primary Activities:**

Bricks, clay, mfg (except refractory bricks)

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

**262200 Ceramic Product Manufacturing**

3.982%

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

*Exclusions and References:*

*Employers mainly engaged in manufacturing*

- (a) *non-refractory type silica lime bricks, blocks, etc, are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and*
- (b) *ceramic-metal composite cutting tools are included in Class 286410 Machine Tool and Part Mfg.*

**Primary Activities:**

Bricks, fire clay, mfg

Bricks, refractory, mfg

Cements, refractory, mfg

Clay, refractory, mfg

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Crucibles, refractory, mfg

Graphite crucibles or foundry accessories mfg

Industrial ceramics mfg nec

Refractory products mfg

Silica bricks, refractory, mfg (except silica lime)

Zirconia, ceramic, mfg

**262300 Ceramic Tile and Pipe Manufacturing**

3.853%

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

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**262900 Other Ceramic Product Manufacturing nec 3.900%**

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

**Primary Activities:**

Art pottery mfg

Bathroom fixtures, vitreous china, mfg

China goods mfg (except tiles)

Crockery mfg

Earthenware, table or kitchen, mfg

Flower pots, ceramic, mfg

Insulators, porcelain, mfg

Kitchen sinks, vitreous china or porcelain, mfg

Kitchenware, ceramic, mfg

Ornamental china goods mfg (except tiles)

Ovenware, ceramic, mfg

Pipes or pipe fittings, vitreous china or porcelain, mfg

Porcelain goods mfg (except tiles)

Pottery goods, ornamental, mfg

Sanitary ware, vitreous china or porcelain, mfg

Stoneware, table or kitchen, mfg

Terracotta ware mfg nec

Toilet cisterns, vitreous china or porcelain, mfg

Vases, ceramic, mfg

Vitreous china goods mfg (except tiles)

Wash basins, vitreous china or porcelain, mfg

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<b>263</b>	<b>Cement, Lime, Plaster and Concrete Product Manufacturing</b>	
<b>263100</b>	<b>Cement and Lime Manufacturing</b>	2.504%
	This class includes employers engaged in manufacturing hydraulic cement or lime.	
	<b>Primary Activities:</b>	
	Cement mfg (except adhesive or refractory)	
	Hydraulic cement mfg	
	Portland cement mfg	
<b>263210</b>	<b>Fibro-Cement Sheeting Manufacturing</b>	3.372%
	This class includes employers engaged in manufacturing fibro-cement sheeting or similar products containing asbestos	
	<b>Primary Activities:</b>	
	Asbestos sheet mfg	
	Fibro-cement sheet mfg	
<b>263220</b>	<b>Plaster Product Manufacturing</b>	3.116%
	This class includes employers engaged in manufacturing plaster, plaster board or other products composed wholly or chiefly of gypsum. This class also includes employers engaged in manufacturing processed lightweight aggregates or other expanded non-metallic minerals, other than asbestos.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg;</i>	
	(b) <i>manufacturing dental or medical plasters or cements are included in Class 283200 Medical and Surgical Equipment Mfg;</i>	
	(c) <i>fixing or finishing plasterboard or decorative plaster are included in Class 424120 Plasterboard and Decorative Plaster Fixing; and</i>	
	(d) <i>cement rendering or solid plastering are included in Class 424110 Cement Rendering and Plastering.</i>	
	<b>Primary Activities:</b>	
	Acoustic tiles, plaster, mfg	
	Cornices, plaster, mfg	
	Display models, plaster, mfg	

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Expanded non-metallic minerals mfg

Fibrous plaster products mfg

Granulated slag mfg

Insulating board, plaster, mfg

Mouldings, plaster, mfg

Perlite, expanded, mfg

Plaster board mfg

Plaster of Paris mfg

Plaster products mfg (except dental or medical plasters)

Processed lightweight aggregates mfg

Sheets, plaster, mfg

Tiles, plaster, mfg

Vermiculite, expanded, mfg

Wall or ceiling boards, plaster, mfg

**263300 Concrete Slurry Manufacturing**

3.333%

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

*Exclusions and References:*

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

**Primary Activities:**

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

Concrete crushing and recycling

Concrete mixing and delivery

Concrete slurry mfg

Delivery of ready-mixed concrete

**263400 Concrete Pipe and Box Culvert Manufacturing**

4.113%

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

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**Primary Activities:**

Box culverts, concrete, mfg

Concrete tanks

Pipes, concrete, mfg—including concrete pipe linings

Pipes, pre-stressed concrete, mfg

**263510 Terrazzo Manufacturing 3.497%**

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

**Primary Activities:**

Ornamental terrazzo products mfg

Terrazzo products mfg

Tiles, terrazzo mfg

Wall fittings, terrazzo, mfg

**263520 Concrete Product Manufacturing nec 4.829%**

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

*Exclusions and References:**Employers mainly engaged in manufacturing*

- (a) concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and
- (b) concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec.

**Primary Activities:**

Autoclaved aerated concrete products mfg

Blocks, concrete, mfg

Bricks, concrete, mfg

Building boards, cement based, mfg

Cisterns, concrete, mfg

Concrete products mfg nec

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Concrete/styrofoam composite products mfg

Floor or wall tiles, concrete, mfg

Flower pots, concrete, mfg

Manhole covers, concrete, mfg

Meter boxes, concrete, mfg

Monuments or grave markers, concrete, mfg

Mouldings, concrete, mfg

Ornamental concrete products mfg

Panels or sections, prefabricated concrete, mfg

Posts or poles, concrete, mfg

Pre-stressed concrete products mfg (except pipes or box culverts)

Railway sleepers, concrete, mfg

Roof components, concrete, mfg

Roof tiles, concrete, mfg

Sinks or tubs, concrete, mfg

Tiles, concrete, mfg

**264 Non-Metallic Mineral Product Manufacturing nec****264010 Fibreglass Insulation Products Manufacturing 3.418%**

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

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Rockwool mfg

**264020****Non-Metallic Mineral Product Manufacturing nec**

6.846%

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

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Abrasive coated paper mfg

Abrasives mfg

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

Boards, asbestos cement, mfg

Bricks, silica lime, mfg (except refractory)

Building boards, imitation brick or stone, mfg

Carbon products mfg (except brushes, electrodes or bearings)

Chalk products mfg nec

Concrete, dry mix, mfg

Diamond powder mfg

Felspar, ground, mfg

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Flooring materials, magnesite, mfg
Foundry cores, sand, mfg
Fullers earth, ground, mfg
Glass wool or glass wool product mfg
Graphite products mfg nec
Headstones mfg, installation
Lime, quick, hydrated or agricultural, mfg
Mica products mfg
Mineral earths, ground, mfg
Monuments making
Mortar, dry mix, mfg
Resin coated sand mfg
Silicon carbide abrasives mfg
Slag crushing
Stone cutting, dressing, polishing or shaping (including granite, marble and the like bench tops)
Stone products mfg
Synthetic gemstones mfg
Talc, ground, mfg

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**Subdivision 27 Metal Product Manufacturing**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>271</b>	<b>Iron and Steel Manufacturing</b>	
<b>271100</b>	<b>Basic Iron and Steel Manufacturing</b>	4.048%
	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.	

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*Exclusions and References:**Employers mainly engaged in*

- (a) iron ore pelletising or agglomerating in association with iron ore mining are included in Class 131100 Iron Ore Mining;
- (b) producing coke for non-ferrous metallurgy or fuel use are included in Class 252000 Petroleum and Coal Product Mfg nec;
- (c) iron and steel casting and forging are included in Class 271200 Iron and Steel Casting and Forging;
- (d) manufacturing ferrous pipes or tubes (except cast or forged) are included in Class 271300 Steel Pipe and Tube Mfg;
- (e) drawing steel wire and making steel fenceposts are included in Class 276200 Spring and Wire Product Mfg; and
- (f) galvanising metal or metal products not manufactured by the same employer are included in Class 276400 Metal Coating and Finishing.

**Primary Activities:**

Bands, steel, mfg

Bars, iron or steel, mfg

Blanks, steel, mfg

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

Flat-rolled products, iron or steel, mfg

High carbon tool steel mfg

High speed steel mfg

Pig iron mfg

Powders, iron or steel, mfg

Rail fastenings or other rail accessories mfg

Rails, steel, mfg

Roof decking, steel, mfg

Sections, steel, mfg

Semi-finished products, iron or steel, mfg

Skelp, steel mfg

Spring steel mfg

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Stainless steel mfg

Steel alloys mfg

Structural steel shapes mfg (not fabricated)

Tinplate sheet or strip mfg

**271200****Iron and Steel Casting and Forging**

4.482%

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

*Exclusions and References:*

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

**Primary Activities:**

Castings, iron, mfg

Castings, steel, mfg

Chain, cast steel, mfg

Chain, forged steel, mfg

Die-castings, steel, mfg

Direct castings, iron, mfg

Direct castings, steel, mfg

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

Forgings, iron or steel, mfg

Horse shoes, mass production

Moulded cast iron pipes or tubes mfg

Pipe fittings (cast or forged iron or steel)

Tubes, spun-cast iron, mfg

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

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**271300 Steel Pipe and Tube Manufacturing 3.906%**

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

**Primary Activities:**

Cold drawn steel pipes or tubes mfg

Conduit tubing, welded steel, mfg

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

Galvanised seamless or welded steel pipes or tubes mfg

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

Stainless steel seamless pipes or tube mfg

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

**272 Basic Non-Ferrous Metal Manufacturing****272100 Alumina Production 3.733%**

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

**Primary Activities:**

Alumina mfg

Bauxite refining

Calcined alumina mfg

**272200 Aluminium Smelting 2.607%**

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

**Primary Activities:**

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

Aluminium from scrap recovery

Aluminium smelting (from alumina)

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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

Wire bars, copper, mfg

Zinc smelting or refining

**272900****Basic Non-Ferrous Metal Manufacturing nec**

4.313%

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

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*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Antimony, refined, mfg

Bismuth smelting or refining

Bronze mfg

Can de-tinning

Gold refining

Molybdenum metal powders or flakes mfg

Nickel oxide production in association with nickel smelting

Nickel smelting or refining

Non-ferrous alloys mfg nec

Non-ferrous metals nec from waste materials recovering

Non-ferrous metals nec refining

Rare earth metals smelting

Silicon smelting

Solder mfg

Tantalum metal powders mfg

Tin smelting

Titanium smelting

Welding rods mfg

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**273 Non-Ferrous Basic Metal Product Manufacturing****273100 Aluminium Rolling, Drawing, Extruding 3.959%**

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *casting aluminium shapes not elsewhere classified are included in Class 273300 Non-ferrous Metal Casting; and*
- (b) *manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.*

**Primary Activities:**

Aluminium foil, household, mfg

Aluminium rolling, drawing or extruding

Bars, aluminium, mfg

Foil, aluminium, mfg

Paper backed aluminium foil mfg

Pipes, aluminium, mfg

Plastic coated aluminium foil mfg

Plate, aluminium, mfg

Powders or flakes, aluminium, mfg

Rods, aluminium, mfg

Sections, aluminium, rolling, drawing or extruding

Sheet, aluminium, mfg

Strip, aluminium, mfg

Tubes, aluminium, mfg

Wire, aluminium, mfg

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**273200 Non-Ferrous Metal Rolling, Drawing, Extruding nec 3.787%**

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

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

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

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

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

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 4.369%**

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

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*Exclusions and References:**Employers mainly engaged in manufacturing*

- (a) *non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and*
- (b) *other finished or semi-finished articles from castings or forgings by machining or other processing are included in the classes covering the manufacture of these articles.*

**Primary Activities:**

Castings, non-ferrous metal, mfg nec

Die castings, non-ferrous metal, mfg nec

Forgings, non-ferrous metal, mfg nec

**274 Structural Metal Product Manufacturing****274100 Structural Steel Fabricating**

5.564%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacture of complete steel framed and clad structures such as prefabricated sheds and garages are included in Class 291100 Prefabricated Metal Building Mfg;*
- (b) *erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;*
- (c) *construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and*
- (d) *erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.*

**Primary Activities:**

Fabricated structural steel mfg (ready made parts for structures)

Girders, prefabricated steel, mfg

Joists, prefabricated steel, mfg

Prefabricated structural steel parts mfg

Rafters, prefabricated steel, mfg

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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**

4.416%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing sheet metal products for building purposes such as down pipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;*
- (b) *manufacturing aluminium blinds or awnings are included in Class 276900 Fabricated Metal Products Mfg nec;*
- (c) *installing windows or window frames other than aluminium are included in Class 424520 Glazing Services; and*
- (d) *installing aluminium windows are included in Class 424510 Aluminium Door and Window Installation.*

**Primary Activities:**

Aluminium framed doors, glazed, mfg

Architectural aluminium products mfg

Ceiling sections, fabricated aluminium, mfg

Curtain walls, aluminium, mfg

Doors or door frames, aluminium, mfg

Fascia, aluminium, mfg

Fly screen doors, aluminium, mfg

Garage doors, aluminium, mfg

Gates, aluminium, mfg

Ornamental architectural aluminium work mfg

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Partitions, prefabricated aluminium, mfg

Railings, aluminium, mfg

Roller shutters, aluminium, mfg

Shop fronts, aluminium, installation

Shop fronts, aluminium, mfg

Shower screens, aluminium framed, mfg

Shutters, aluminium, mfg

Skylights, aluminium, mfg

Window frames or sashes, aluminium, mfg

Window screens, aluminium, mfg

Windows, aluminium framed, mfg (complete with glass)

**274900****Structural Metal Product Manufacturing nec**

5.533%

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

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Architectural metal products mfg (except aluminium)

Balconies, metal, mfg (except aluminium)

Balustrades, metal, mfg (except aluminium)

Curtain walls, metal, mfg (except aluminium)

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Schedule 15

Doors, fire resistant, mfg or installation

Doors or door frames, metal, mfg (except aluminium)

Fascia, metal, mfg (except aluminium)

Fire escapes, prefabricated metal, mfg (except aluminium)

Fly screen doors, metal, mfg (except aluminium)

Garage doors, metal, mfg (except aluminium)

Gates, metal, mfg (except aluminium or wire)

Ornamental architectural metalwork mfg (except aluminium)

Partitions, prefabricated metal, mfg (except aluminium)

Railings, metal, mfg (except aluminium)

Roller shutters, metal, mfg (except aluminium)

Shop fronts, metal, installation (except aluminium)

Shop fronts, metal, mfg (except aluminium)

Shutters, metal, mfg (except aluminium)

Skylights, metal, mfg (except aluminium)

Stairs or staircases, prefabricated metal, mfg (except aluminium)

Window frames or sashes, metal, mfg (except aluminium)

Window screens, metal, mfg (except aluminium)

**275 Sheet Metal Product Manufacturing****275100 Metal Container Manufacturing** 4.962%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing vats or storage tanks of sheet metal are included in Class 275900 Sheet Metal Product Mfg nec; and*
- (b) *manufacturing boilers and plate work are in Class 276900 Fabricated Metal Product Mfg nec.*

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**Primary Activities:**

Aerosol containers mfg

Barrels, metal, mfg

Box, metal, mfg

Canisters, metal, mfg

Cans, metal, mfg

Casks, metal, mfg

Collapsible tubes, metal, mfg

Containers, metal, mfg

Drum reconditioning

Drums, metal, mfg

Gas cylinders mfg

Kegs, metal, mfg

Metal vats mfg nec

Packers cans, metal, mfg

Trunk, metal, mfg

**275900 Sheet Metal Product Manufacturing nec**

4.032%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *minting and pressing of coins, medals and badges are in Class 294100 Jewellery and Silverware Mfg; and*
- (b) *installing air conditioning duct work are included in Class 423300 Air Conditioning and Heating Services.*

**Primary Activities:**

Bottle closures, metal, mfg

Buckets, metal, mfg

Chutes, sheet metal, mfg

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Conduit tubing, sheet metal, mfg

Coppersmithing (except boiler making)

Cornices, sheet metal, mfg

Crown seals, metal, mfg

Downpipe, sheet metal, mfg

Duct work, air conditioning, mfg

Ducts, sheet metal, mfg

Eyelets, metal, mfg

Funnels, sheet metal, mfg

Garbage cans, metal, mfg

Guttering, sheet metal, mfg

Hollow ware, pressed or spun metal, mfg

Hoppers, sheet metal, mfg

Machine guards, sheet metal, mfg

Metal stampings mfg nec

Milk or cream cans, metal, mfg (except packers cans)

Motor vehicle number plates mfg

Sanitary ware, iron or steel, mfg

Sheet metal products mfg nec

Stainless steel pressed hollow ware mfg

Stove pipes, sheet metal, mfg

Tags, sheet metal, mfg

Tanks, sheet metal, mfg

Tiles, sheet metal, mfg

Tool boxes, sheet metal, mfg

Vacuum flask covers, metal, mfg

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Schedule 15

Vats, galvanised sheet metal, mfg

Ventilators, sheet metal, mfg

**276 Fabricated Metal Product Manufacturing****276100 Hand Tool and General Hardware Manufacturing 3.865%**

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

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Bevels mfg

Blow torches mfg

Bottle or can openers mfg (except power operated)

Cutlery mfg (except of solid silver or gold)

Drilling bits mfg (except twist drills)

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

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

Garden tools mfg (except power operated)

Grease guns mfg (except pneumatic or power operated)

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

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

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

Knife blanks mfg

Knives, hand held, mfg (except power operated)

Machine knives or blades mfg

Metalworking hand tools mfg (except pneumatic or power operated)

Miners, 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**

4.733%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) manufacturing coiled steel rod for drawing into wire are included in Class 271100 Basic Iron and Steel Mfg;
- (b) manufacturing wire mattress supports (except upholstered) of woven wire, link mesh, or wire spring are included in Class 276900 Fabricated Metal Product Mfg nec; and
- (c) manufacturing electric or telephone cable or wire are included in Class 285200 Electric Cable and Wire Mfg.

**Primary Activities:**

Barbed wire mfg

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Braided ferrous wire, cable or strip, mfg

Chain mfg (except forged, cast or sprocket chain)

Fence droppers, wire, mfg

Fence posts or droppers, rolled steel, mfg

Gates, wire, mfg

Guards, wire, mfg

Hooks, wire, mfg

Household articles, wire, mfg

Nails mfg

Pins mfg (except metallic dowel pins)

Round wire mfg

Safety pins mfg

Screening, wire, mfg

Shopping trolleys mfg

Skewers, metal, mfg

Slings, wire, mfg

Spikes, wire, mfg

Springs mfg

Steel wool mfg

Stranded ferrous wire, cable or strip, mfg

Welded link chain mfg

Wire mesh mfg (except reinforcing mesh)

Wire netting mfg

Wire products mfg nec

Woven wire products mfg (except mattress supports)

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**276300 Nut, Bolt, Screw and Rivet Manufacturing 3.740%**

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 4.534%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *abrasive blasting of buildings are included in 425930 Building Exterior, Cleaning and Maintenance;*
- (b) *abrasive blasting of structural items on building or construction sites are included in Class 424400 Painting and Decorating Services;*
- (c) *abrasive blasting of ships are included in Class 282100 Shipbuilding; and*
- (d) *galvanising metals or metal products manufactured by the same employer are included in Class 271100 Basic Iron and Steel Manufacturing.*

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**Primary Activities:**

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

Anodising

Boron nitride coating of machine tool parts

Brass finishing or plating

Cadmium plating

Chromium plating

Copper plating

Enamelling of metal

Galvanising

Gold plating

Heat treating metals or metal products

Metal coating of manufactured products nec

Metal polishing or finishing

Nickel plating

Painting of manufactured metal products

Plastic coating of metal

Powder coating of metal products

Silver plating

Vitreous enamelling

**276500 Non-Ferrous Pipe Fitting Manufacturing**

3.901%

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.*

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**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**

4.799%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing propellant and percussion caps for ammunition are in Class 254100 Explosive Mfg; and*
- (b) *manufacturing ferrous steam, gas or water fittings, valves or valve parts are included in the appropriate classes of Group 271 Iron and Steel Mfg.*

**Primary Activities:**

Ammunition mfg

Awnings, metal, mfg

Barbecues, solid fuel portable, mfg

Bathroom or toilet fittings, metal, mfg

Baths, cast iron, mfg

Blinds, metal

Boiler making and installation

Cabinets, radio, radiogram or television mfg (metal framed)

Chimney stacks, prefabricated metal, mfg

Clothes hoists mfg

Couplings, metal, mfg

Display models, metal, mfg

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Door handles, metal, mfg

Fabricated metal products mfg nec

Fire sprinklers mfg

Firearms mfg

Flash light cases, metal, mfg

Freight containers, metal, mfg (except stock crates)

Furniture fittings, metal, mfg

Handbag frames, metal, mfg

Keys mfg

Lamps or lamp parts mfg (except electric)

Laser cutting of client supplied metals

Laundry trolleys or basket carriers, metal, mfg

Livestock yarding equipment, metal, mfg

Locks mfg

Masts, aluminium, mfg

Mattress supports, woven wire, link mesh or wire spring, mfg (except upholstered)

Meters, gas or water, mfg

Ordnance mfg

Pipe coils mfg

Platework nec

Pressure cookers mfg

Safe deposit boxes or chests mfg

Safes or vaults mfg or installation

Silos, prefabricated metal, mfg

Soda syphons, metal, mfg

Sprocket chain mfg

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Steam generating boilers mfg

Steam superheaters mfg

Stills, copper, mfg

Storage tanks, metal plate, mfg

Tackle blocks, metal, mfg

Television antennae mfg

Tubing, flexible metal, mfg

Turnstiles, metal, mfg

Venetian blinds, metal

Welding nec

Window or door fittings, metal, mfg

### Subdivision 28 Machinery and Equipment Manufacturing

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

#### 281 Motor Vehicle and Part Manufacturing

**281100 Motor Vehicle Manufacturing** 3.184%

This class includes employers engaged in manufacturing motor vehicles, motor vehicle engines or parts.

*Exclusions and References:*

*Employers mainly engaged in*

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

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**Primary Activities:**

Motor cars mfg

Motor vehicle engine mfg

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

**281200****Motor Vehicle Body Manufacturing**

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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*Exclusions and References:**Employers mainly engaged in*

- (a) manufacturing batteries are included in Class 285300 Battery Mfg; and
- (b) reconditioning of alternators and starter motors other than on a factory exchange basis are primary to Class 532200 Automotive Electrical Services.

**Primary Activities:**

Air conditioners, automotive, mfg

Alternators mfg

Automotive electrical components mfg (except batteries)

Automotive electrical components, factory reconditioning

Car horns, electric, mfg

Heaters and demisters, automotive, mfg

Ignition coils mfg

Light fittings, automotive, mfg

Spark plugs mfg

Starter motors mfg

Windscreen wipers mfg

**281900 Automotive Component Manufacturing nec**

3.070%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) manufacturing complete automotive parts or components for automotive parts primarily 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.

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**Primary Activities:**

Automotive parts mfg nec

Car accessories mfg

Child car restraints mfg

Clutch assembly mfg

Factory reconditioning of changeover motors

Gearboxes mfg

Marine conversion of automotive engines

Mufflers mfg

Radiators mfg

Roof racks mfg

Seat-belts mfg

Shock absorbers mfg

Suspension components mfg

Transmissions mfg

Wheel mfg

**282 Other Transport Equipment Manufacturing****282100 Shipbuilding**

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 and/or repair of 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

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Table B NSW WorkCover Industry Classification System

Schedule 15

Drydock operation

Hull cleaning

Marine inboard diesel engines of 37kW brakepower and over mfg and/or repair

Ship building

Ship repairing

Ship wrecking

Submarine components mfg nec

Submarine constructing

**282210 Boatbuilding**

3.585%

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

*Exclusions and References:*

*Employers mainly engaged in*

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

**Primary Activities:**

Boatbuilding

Dinghy mfg

Sailboat mfg

Yacht constructing

**282220 Boat Repairing**

2.571%

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

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*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** 1.871%

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.

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing hovercraft are in Class 282900 Transport Equipment Mfg nec;*
- (b) *manufacturing hang gliders are included in Class 294200 Toy and Sporting Good Mfg; and*
- (c) *manufacturing and/or repair of avionic equipment are included in Class 284900 Other Electronic Equipment Mfg nec.*

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Schedule 15

**Primary Activities:**

Aircraft engine building or repairing

Airframe building and repair

Glider mfg or repairing (except hang glider)

Guided missile mfg

Helicopter mfg or repairing

Microlight aircraft mfg or repairing

**282900 Transport Equipment Manufacturing nec**

2.500%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing wheeled toys or sporting goods not elsewhere classified such as skateboards or tricycles are in Class 294200 Toy and Sporting Good Mfg; and*
- (b) *repair of motor cycles are included in Class 531200 Motor Cycle Dealing.*

**Primary Activities:**

Baby carriages mfg

Bicycles mfg

Golf buggies mfg

Horse drawn vehicles mfg

Hovercraft mfg

Motor cycles mfg

Trotting gigs mfg

Wheelbarrows mfg

Wheelchairs mfg

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Schedule 15

**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).

*Exclusions and References:**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

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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**283200 Medical and Surgical Equipment Manufacturing 1.742%**

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 plasters or cements 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

Medical plasters mfg

Oxygen tent mfg

Respirators mfg

Surgical equipment mfg

Thermometers, medical, mfg

Veterinary instruments mfg

**283900 Professional and Scientific Equipment Manufacturing nec 1.303%**

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing optical instruments or equipment are included in Class 283100 Photographic and Optical Good Mfg; and*
- (b) *manufacturing insulated optical fibre cable are included in Class 285200 Electric Cable and Wire Mfg.*

**Primary Activities:**

Clocks mfg

Control equipment, electrical, mfg

Electricity meters mfg

Measuring instruments mfg

Meteorological instruments mfg nec

Nautical instruments mfg

Navigational equipment mfg

Optical fibre cable, uninsulated, mfg

Radar equipment mfg

Radio remote control equipment mfg

Scientific instruments or equipment mfg nec

Surveying instruments mfg

Watches mfg

**284 Electronic Equipment Manufacturing****284100 Computer and Business Machine Manufacturing** 1.542%

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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

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** 1.448%

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

*Exclusions and References:*

*Employers mainly engaged in installing or repairing radio or television broadcasting equipment, or telephone, telegraph or telex equipment are included in Class 412200 Non-Building Construction nec.*

**Primary Activities:**

Modem equipment mfg

Radio broadcast studio equipment mfg

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** 1.322%

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.

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Schedule 15

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Alarm systems, electric or electronic, mfg

Amplifiers, audio-frequency, mfg

Avionic equipment mfg, and/or repair

Computer disk mfg (except pre-recorded)

Earphones mfg

Electronic gaming machines mfg, and/or repair

Headphones mfg

Hearing aids mfg

Integrated circuits mfg, and/or repair

Intercom equipment mfg

Loudspeakers mfg

Magnetic tapes mfg (except pre-recorded)

Microphones mfg

Parking meter mfg, and/or repair

Poker machines mfg, and/or repair

Printed circuit boards mfg

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Table B NSW WorkCover Industry Classification System

Schedule 15

Radio receiving sets mfg

Record players mfg

Recycling or refilling computer toner cartridges or printer cartridges

Refrigeration or air conditioning compressors (incl parts) mfg

Semi-conductors mfg

Sound recording equipment mfg

Sound reproducing equipment mfg

Tape recorders mfg

Television receiving sets mfg

Transistors mfg

**285 Electrical Equipment and Appliance Manufacturing****285100 Household Appliance Manufacturing** 2.693%

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

*Exclusions and References:**Employers mainly engaged in*

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

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**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

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

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.*

**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 2.961%**

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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

Electrical batteries mfg, recharging

Wet cell batteries mfg

**285400 Electric Light and Sign Manufacturing**

3.255%

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

**Primary Activities:**

Bulbs or tubes, electric light, mfg

Elements, electrical, mfg

Fittings, electric light, mfg nec

Flashlight bulbs mfg

Lamps, infra-red or ultra-violet, mfg

Neon signs mfg

Signs, electric, mfg

Spotlights mfg nec

**285900 Other Electrical Equipment Manufacturing nec**

2.001%

This class includes employers engaged in manufacturing electric motors, generators, electricity transmission or distribution equipment, switchgear, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified.

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing soldering or welding flux are included in Class 254900 Other Chemical Product Mfg nec;*
- (b) *manufacturing motor vehicle or tractor electrical parts (except batteries) are included in Class 281300 Automotive and Electrical Instrument Mfg;*
- (c) *manufacturing electric wet or dry cell storage batteries are included in Class 285300 Battery Mfg; and*
- (d) *the installation (on-site assembly) of heavy electrical machinery are included in Class 412200 Non-Building Construction nec*

**Primary Activities:**

Brushes, carbon, mfg

Distribution boxes or boards, electricity, mfg

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Table B NSW WorkCover Industry Classification System

Schedule 15

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Dynamos mfg nec

Electric motors mfg nec

Electric motors rewinding

Electrical equipment or machinery mfg nec

Furnaces, electric, mfg (except space heaters)

Fuses or cutouts mfg

Generators mfg nec

Hair dryers, electric, mfg (except household)

Magnets mfg

Photovoltaic solar cells (solar panel) mfg

Signalling equipment, electrical, mfg nec

Soldering irons, electrical, mfg

Traffic signals, electrical, mfg

Transformers mfg

Transmission equipment, electrical, mfg

Welding equipment, electrical, mfg

**286 Industrial Machinery and Equipment Manufacturing****286100 Agricultural Machinery Manufacturing**

2.717%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing agricultural type trailers are included in Class 281200 Motor Vehicle Body Mfg; and*
- (b) *manufacturing crawler tractors are included in Class 286200 Mining and Construction Machinery Mfg.*

**Primary Activities:**

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

Agricultural machinery or equipment mfg and/or repair

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Table B NSW WorkCover Industry Classification System

Schedule 15

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 2.499%**

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

**Primary Activities:**

Back hoes mfg and/or repair

Concrete mixers mfg and/or repair

Crawler tractors mfg and/or repair

Crushing machinery mfg and/or repair nec

Dozers, angle dozers, bulldozers, etc, mfg and/or repair

Drilling machinery mfg and/or repair nec

Earthmoving machinery mfg and/or repair

Front-end loaders mfg and/or repair

Graders, road, mfg and/or repair

Jack hammers mfg and/or repair

Mining machinery mfg and/or repair

Off-highway trucks mfg and/or repair

Pneumatic drills mfg and/or repair (for construction work)

Rollers, road, mfg and/or repair

Tractors mfg (for construction or earthmoving purposes) and/or repair

**286300 Food Processing Machinery Manufacturing 2.492%**

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

*Exclusions and References:*

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

**Primary Activities:**

Bakery machinery mfg and/or repair

Bottling machines, food or drink, mfg and/or repair

Can making or sealing machinery mfg and/or repair (food or drink processing)

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

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

Cooking equipment mfg and/or repair (except household)

Crushing machinery mfg and/or repair (food processing)

Distilling equipment, beverage, mfg and/or repair

Filters mfg and/or repair (food processing machinery)

Flour milling machinery mfg and/or repair

Food packing machinery mfg and/or repair

Food processing machinery mfg

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

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

Slicing machinery, food, mfg and/or repair

Toasters, commercial electric, mfg and/or repair

**286410****Machine Tool and Part Manufacturing**

2.720%

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 276100 Hand Tool and General Hardware Mfg; and*
- (b) *manufacturing electrical welding equipment are included in Class 285900 Other Electrical Equipment Mfg nec.*

**Primary Activities:**

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

Drills, portable electric, mfg and/or repair

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

Forging machinery mfg and/or repair

Foundry machinery mfg and/or repair (except furnaces)

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

Lathes, woodworking or metalworking, mfg and/or repair

Machine tool attachments or parts mfg and/or repair nec

Metal moulding machinery mfg and/or repair

Metalworking machinery mfg and/or repair nec

Milling machines, metalworking, mfg and/or repair

Pneumatic tools mfg and/or repair nec

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

Presses, woodworking or metalworking, mfg and/or repair

Tyre matrixes mfg and/or repair

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

Woodworking machinery mfg and/or repair nec

**286420****Metal Dies, Cutting, Sinking, Manufacture and Repair**

2.411%

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

**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.

*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

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Schedule 15

Winches mfg and/or repair

**286600 Pump and Compressor Manufacturing 2.390%**

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *manufacturing household refrigeration or air conditioning compressors or parts are included in Class 285100 Household Appliance Mfg;*
- (b) *installing petrol, diesel or automotive LPG bowsers are included in Class 425940 Construction Services nec; and*
- (c) *manufacturing commercial air conditioning compressors or parts are included in Class 286700 Commercial Space Heating and Cooling Equipment Mfg.*

**Primary Activities:**

Air compressors mfg and/or repair

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

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

Pumps mfg and/or repair

**286700 Commercial Space Heating and Cooling Equipment Manufacturing 2.665%**

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *manufacturing duct work for air conditioning or space heating equipment are included in Class 275900 Sheet Metal Product Mfg nec;*
- (b) *manufacturing motor vehicle air conditioners are included in Class 281300 Automotive Electrical and Instrument Mfg;*
- (c) *manufacturing room air conditioners or household space heaters are included in Class 285100 Household Appliance Mfg; and*
- (d) *installing and repairing household, commercial or industrial space heating equipment or air conditioning equipment (including duct work) are included in Class 423300 Air Conditioning and Heating Services.*

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Schedule 15

**Primary Activities:**

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

Space heating systems, commercial or industrial, mfg

**286900 Industrial Machinery and Equipment Manufacturing nec 2.937%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing electronic computers or electronic office or business machines are included in Class 284100 Computer and Business Machine Mfg;*
- (b) *manufacturing household appliances are included in Class 285100 Household Appliance Mfg;*
- (c) *installing and repairing household electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and*
- (d) *manufacturing and/or repair of 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

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## Schedule 15

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Engines, internal combustion, mfg and/or repair nec

Fans, industrial, mfg and/or repair

Filter, internal combustion engine, mfg and/or repair

Fire extinguisher servicing and/or filling

Food waste disposal units mfg and/or repair

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

Gas burners, industrial, mfg and/or repair

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

Generators, gas, mfg and/or repair

Industrial machinery or equipment mfg and/or repair nec

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

Knitting machines mfg and/or repair

Laundry machinery mfg and/or repair (except household)

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

Marine jet units mfg and/or repair

Motors, internal combustion, mfg and/or repair nec

Moulding machines mfg and/or repair nec

Oil burners, industrial, mfg and/or repair

Outboard motors mfg and/or repair

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

Paper making machinery or equipment mfg and/or repair

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

Pressure gauges mfg and/or repair

Printing machinery or equipment mfg and/or repair

Saws, power, mfg and/or repair nec

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Sewing machines, industrial, mfg and/or repair

Sporting machinery mfg and/or repair nec

Spraying machinery mfg and/or repair (except agricultural)

Taxi meters mfg and/or repair

Textile working machinery mfg and/or repair

Tyre retreading or repairing machinery mfg and/or repair

Vacuum cleaners, commercial, mfg and/or repair

Vending machines mfg and/or repair (except refrigerated)

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

Weighing machinery mfg and/or repair

Wire working machinery mfg and/or repair

**Subdivision 29 Other Manufacturing**

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

**291 Prefabricated Building Manufacturing**

**291100 Prefabricated Metal Building Manufacturing** 3.895%

This class includes employers engaged in manufacturing structurally complete prefabricated buildings framed and clad predominantly in metal. This class also includes hire from and incidental erection for a fee by manufacturers of such buildings.

*Exclusions and References:**Employers mainly engaged in*

- (a) *the manufacture of complete prefabricated buildings not elsewhere classified such as steel framed lockable kit homes are included in Class 291900 Prefabricated Building Mfg nec;*
- (b) *the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;*
- (c) *the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and*

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Schedule 15

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

**Primary Activities:**

Buildings, prefabricated metal, mfg

Carports prefabricated metal, mfg

Garages prefabricated metal, mfg

Sheds, metal, prefabricated, mfg

**291900 Prefabricated Building Manufacturing nec**

4.298%

This class includes employers engaged in manufacturing prefabricated buildings not elsewhere classified. This class also includes erection for a fee, and hire of prefabricated buildings made by the same employer.

*Exclusions and References:**Employers mainly engaged in*

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

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Schedule 15

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 4.854%**

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

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Bedroom suite, wooden, mfg

Chair mfg (except dentists' chairs fitted with mechanical device)

Dining room furniture, wooden, mfg

Kitchen furniture, wooden mfg

Lounge suite mfg

Office furniture, wooden, mfg

Outdoor furniture, wooden, mfg

Prefabricated furniture, wooden, mfg

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Schedule 15

Seats, upholstered, mfg

Tables, wooden, mfg

Upholstered furniture mfg

Wooden stage scenery, props and furniture mfg

**292200 Sheet Metal Furniture Manufacturing**

4.491%

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

*Exclusions and References:*

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

**Primary Activities:**

Desk equipment, sheet metal, mfg

Domestic furniture, sheet metal, mfg

Filing cabinet, sheet metal, mfg

Furniture part, sheet metal, mfg

Office furniture, sheet metal, mfg

Sheet metal furniture mfg nec

**292300 Mattress Manufacturing (Except Rubber)**

4.589%

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

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Table B NSW WorkCover Industry Classification System

Schedule 15

Mattress protector mfg (except rubber)

Mattress support mfg (except rubber)

Mattress, plastic or sponge, mfg

Mattress, upholstered, mfg

Water mattress mfg

**292900****Furniture Manufacturing nec**

3.838%

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *manufacturing custom made built-in furniture are included in Class 232300 Wooden Structural Component Mfg;*
- (b) *manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg; and*
- (c) *manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg.*

**Primary Activities:**

Filing cabinet mfg (except sheet metal)

Furniture mfg nec

Furniture part mfg (except sheet metal)

Office and/or shop fitting mfg or installation nec

Shelf mfg nec (except sheet metal)

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

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Table B NSW WorkCover Industry Classification System

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**294 Other Manufacturing****294100 Jewellery and Silverware Manufacturing 1.703%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *the production of cultured pearls are in Class 042000 Aquaculture;*
- (b) *cutting and polishing of headstones and monumental stone are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and*
- (c) *manufacturing silver or gold plated cutlery are included in Class 276100 Hand Tool and General Hardware Mfg.*

**Primary Activities:**

Badges mfg nec

Coins minting

Costume jewellery mfg

Diamond cutting

Gem cutting

Goldsmithing

Lapidary work

Medal mfg

Metal engraving—jewellery, trophies, plates etc

Silverware mfg

**294200 Toy and Sporting Good Manufacturing 2.880%**

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

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Schedule 15

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Archery equipment mfg

Canoes mfg

Cricket sets mfg

Hang glider mfg

Fishing tackle mfg

Hobby product mfg nec

Kickboards (swimming) mfg

Lawn bowls equipment mfg

Rubber toys mfg

Rucksacks mfg

Sailboards mfg

Skateboards mfg

Sports goods mfg nec

Surfboards mfg

Toys mfg (excluding fur and leather)

Tricycles mfg

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

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**294900 Manufacturing nec 3.122%**

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 284900 Other Electronic Equipment Mfg nec;*
- (b) *making neon signs are included in Class 285400 Electric Light and Sign Mfg; and*
- (c) *signwriting are included in Class 785210 Signwriting.*

**Primary Activities:**

Architectural model mfg

Ball point pens mfg

Brooms mfg

Brushes mfg

Computerised sign mfg

Floor mops mfg

Grass, sisal or coir mats or matting mfg

Hair brushes mfg

Model mfg nec

Musical instrument mfg

Musical instrument strings mfg

Paint brushes mfg

Pencils mfg

Pens mfg

Real estate display sign mfg

Sign mfg (except electrical)

Stamp pads mfg

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Schedule 15

Staplers mfg

Surgical sutures 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
Group/ Class	Title and Description	Rate

**361 Electricity Supply**

**361000 Electricity Supply** 1.613%

This class includes employers engaged in the generation, transmission or distribution of electricity.

*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

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Table B NSW WorkCover Industry Classification System

Schedule 15

Hydro-electric power generation

Sub-station operation (electricity supply)

**362 Gas Supply****362000 Gas Supply** 1.612%

This class includes employers engaged in the manufacture of town gas from coal and/or petroleum or in the distribution of manufactured town gas, natural gas or liquefied petroleum gas through a system of mains, including pipelines operated on own account.

*Exclusions and References:**Employers mainly engaged in*

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

**Primary Activities:**

Fuel gas distribution (through mains system)

Gas, coal, distribution (through mains system)

Gas, liquefied petroleum, distribution (through mains system)

Gas, liquefied petroleum, reforming (for distribution through mains system)

Gas, natural, distribution (through mains system)

Town gas mfg and/or distribution through mains system (incl mixtures of manufactured and town gas)

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**Subdivision 37 Water Supply, Sewerage and Drainage Services**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>370</b>	<b>Water Supply, Sewerage and Drainage Services</b>	
<b>370100</b>	<b>Water Supply</b>	1.798%
	<p>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.</p> <p><i>Exclusions and References:</i>  <i>Employers mainly engaged in</i></p> <p>(a) <i>operating irrigation systems concerned with the distribution of water on the farm are included in Class 021950 Other Services to Agriculture nec; and</i></p> <p>(b) <i>the construction or repair of water storage dams, mains or pumping stations are included in Class 412200 Non-Building Construction nec.</i></p> <p><b>Primary Activities:</b></p> <p>Dam operation (water supply)</p> <p>Desalination plant operation (water supply)</p> <p>Filtration plant operation (water supply)</p> <p>Mineral water supply (from the ground)</p> <p>Pumping station operation (water supply)</p> <p>Reservoir operation (water supply)</p> <p>Water supply system operation</p>	
<b>370200</b>	<b>Sewerage and Drainage Services</b>	3.567%
	<p>This class includes employers engaged in operating sewerage or drainage systems or sewerage treatment plants.</p> <p><i>Exclusions and References:</i>  <i>Employers mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec.</i></p>	

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Table B NSW WorkCover Industry Classification System

Schedule 15

**Primary Activities:**

Drainage system operation (town or stormwater)

Pumping station operation (sewerage)

Sewerage treatment plant operation

Sewerage system operation

Stormwater drainage system operation

**Division E Construction**

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

In general, employers engaged in the repair of buildings or of other structures are also included in this Division, as are those engaged in the alteration or renovation of buildings, 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 the sub-division of Construction Trade Services.

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

**Subdivision 41 General Construction**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>411</b>	<b>Building Construction</b>	
<b>411100</b>	<b>House Construction</b>	4.284%
	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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Schedule 15

*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 services such as carpentry, electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;*
- (c) *providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and*
- (d) *waterproofing exteriors of houses (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.*

**Primary Activities:**

Bathroom renovations in houses, duplexes or low-rise units, flats or apartments

Dampcourse installation in houses, including chemical waterproofing barriers (during construction)

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 the aged and/or persons with temporary or permanent disabilities.

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

Semi-detached house construction

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

Waterproofing of house interiors (during construction) e.g. bathrooms, showers etc

**411200 Residential Building Construction nec**

4.491%

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.

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Schedule 15

*Exclusions and References:**Employers mainly engaged in*

- (a) off-site production or manufacture of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;
- (b) the construction of hotels, hostels, hospitals and other public buildings are included in Class 411300 Non-Residential Building Construction;
- (c) providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;
- (d) providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services; and
- (e) waterproofing exteriors of residential buildings (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Services.

**Primary Activities:**

Apartments construction—high-rise

Bathroom renovations in high-rise residential buildings

Dampcourse installation in residential buildings, including chemical waterproofing barriers (during construction)

High-rise flats construction

Home units construction, high-rise

Repair (general) or renovation of residential buildings nec

Waterproofing of residential buildings interiors (during construction)  
e.g. bathrooms, showers etc**411300 Non-Residential Building Construction**

3.339%

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

*Exclusions and References:**Employers mainly engaged in*

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

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- (b) *providing special trade services such as electrical or plumbing are included in the appropriate classes in Subdivision 42 Construction Trade Services;*
- (c) *providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services;*
- (d) *on-site assembly, erection or installation of prefabricated garages, sheds and/or carports are included in Class 425940 Construction Services nec; and*
- (e) *waterproofing exteriors of civil construction projects (post-construction) are included in Class 425930 Building Exterior Cleaning and Maintenance Service.*

**Primary Activities:**

Bathroom renovations in non-residential buildings eg motel bathroom, office shower, facilities in restaurants

Commercial buildings construction

Dampcourse installation in commercial buildings, including chemical waterproofing barriers (during construction)

Hotels construction

Industrial buildings construction

Institutional buildings construction

Office building construction

Power station building construction

Prefabricated non-residential buildings assembly, erection or installation (on-site)

Religious buildings construction

Repair (general) or renovation of non-residential buildings

Waterproofing of interior facilities in commercial buildings (during construction) e.g. motel bathroom, office shower, facilities in restaurants

**412 Non-Building Construction****412100 Road and Bridge Construction**

3.648%

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

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Schedule 15

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 252000 Petroleum and Coal Product Mfg nec;*
- (b) *the construction of tunnels for any purpose are included in Class 412200 Non-Building Construction nec;*
- (c) *providing special trade 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 Service; and*
- (d) *waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services.*

**Primary Activities:**

Aerodrome runway construction

Asphalt surfacing

Bridges construction (including construction from prefabricated components)

Elevated highways construction

Overpasses construction

Parking lot construction (except buildings)

Repair or maintenance of roads or bridges

Road construction or sealing

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

Viaducts construction

**412200****Non-Building Construction nec**

3.660%

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

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*Exclusions and References:**Employers mainly engaged in*

- (a) *the installation of factory assembled commercial or industrial boilers are included in Class 276900 Fabricated Metal Product Mfg nec;*
- (b) *the erection or installation (including on-site fabrication) of metal silos, reservoirs or storage tanks are included in Class 422400 Structural Steel Erection Services;*
- (c) *the installation of hot water systems are included in Class 423100 Plumbing Services;*
- (d) *providing special trade 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;*
- (e) *waterproofing exteriors of civil construction projects are included in Class 425930 Building Exterior Cleaning and Maintenance Services; and*
- (f) *swimming pool cleaning services are included in Class 525900 Retailing nec.*

**Primary Activities:**

Boilers construction (on-site assembly from prefabricated components)

Bowling greens construction

Breakwaters construction

Cable laying (subterranean)

Canals construction

Dams construction

Distribution lines, electricity or communication, overhead and/or subterranean 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)

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Schedule 15

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Hydro electric plant construction (except buildings)

Irrigation systems construction

Jetties construction

Kilns construction

Lake construction

Mine site construction nec

Oil refineries construction (except buildings)

Pile driving (including sheet pile driving)

Pipelines construction

Playground equipment installation

Power plant construction (except buildings)

Railway permanent way construction

River works construction

Sewage treatment plants construction

Sewage or stormwater drainage systems construction

Sports fields construction

Swimming pools, below ground concrete or fibreglass, construction and/or maintenance and/or repair

Swimming pools, above ground erection and/or maintenance and/or repair

Television or radio transmitting towers construction

Tunnels construction

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Schedule 15

**Subdivision 42 Construction Trade Services**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>421</b>	<b>Site Preparation Services</b>	
<b>421010</b>	<b>Demolition</b>	9.726%
	<p>This class includes employers engaged in the demolition of buildings and structures, including partial demolition and removal of asbestos materials from buildings.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;</p> <p>(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;</p> <p>(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec.</p> <p><b>Primary Activities:</b></p> <p>Asbestos removal services</p> <p>Demolition of buildings or other structures</p>	
<b>421020</b>	<b>Site Preparation Services</b>	4.074%
	<p>This class includes employers engaged in earthmoving work such as levelling of construction sites, excavation of foundations or trench digging.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in</i></p> <p>(a) quarrying sand or gravel are included in Class 141100 Gravel and Sand Quarrying;</p> <p>(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;</p> <p>(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec; and</p> <p>(d) preparation of mine sites and/or removal of overburden from mine sites are included in Class 152000 Other Mining Services.</p>	

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Schedule 15

**Primary Activities:**

Construction equipment and crane (fixed or mobile) operation

Earthmoving

Excavation

Explosives laying (excluding mine or quarry sites)

Ground de-watering

Hiring earthmoving plant (with operators)

Land clearing (except rural)

Levelling (construction sites)

Trench digging

**422****Building Structure Services****422110****Concrete Construction Services**

11.672%

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.

*Exclusions and References:**Employers mainly engaged in*

- (a) concrete paving and concrete pumping and pouring for concrete slabs and foundations for house construction are included in Class 422120 Concrete Paving Services;
- (b) terrazzo laying are included in Class 424300 Tiling and Carpeting Services;
- (c) brick paving are included in Class 425100 Landscaping Services;
- (d) drilling and cutting of concrete for paths and driveways are included in Class 422120 Concrete Paving Services; and
- (e) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

**Primary Activities:**

Concrete drilling and cutting (except for paths and driveways)

Concrete pumping, pouring, shotcreting and spraying operations (including formwork or paving)

Concrete work on construction projects, including related steel fixing

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

Formwork and formwork systems, installation and dismantling

Foundations, concrete, construction, other than house construction

**422120 Concrete Paving Services 6.108%**

This class includes employers engaged in concrete pumping, pouring and paving of footpaths, kerbs, gutters, driveways and pouring concrete slabs and foundations for house construction.

*Exclusions and References:**Employers mainly engaged in*

- (a) concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services;
- (b) concrete drilling and cutting apart from paths and driveways are included in Class 422110 Concrete Construction Services; and
- (c) concrete pumping equipment hiring and/or leasing with operator (excluding formwork, paving or finishing services) are included in Class 774320 Plant and Machinery Hiring and Leasing With Operator.

**Primary Activities:**

Concrete drilling and cutting for paths or driveways

Footpaths, concrete, construction

Foundations, concrete, house construction

Kerb and guttering, concrete, construction

Repair and levelling of concrete floors

Repair of kerbs, gutters or other concrete structural products

**422200 Bricklaying Services 10.096%**

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

**Primary Activities:**

Bricklaying

Concrete block laying

Repair of brickwork

Stonework on construction projects

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**422300 Roofing Services 7.422%**

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 6.465%**

This class includes employers engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.

*Exclusions and References:*

*Employers mainly engaged in the construction of complete structures such as buildings, bridges, towers or oil refinery plant (which incorporate structural steel components) are included in the appropriate classes in Subdivision 41 General Construction.*

**Primary Activities:**

Reinforcing steel erection

Silos, metal, erection

Storage tanks, metal, erection

Structural steel erection

Trusses or joists, steel, erection

Welding work on construction projects

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**423 Installation Trade Services****423100 Plumbing Services** 3.673%

This class includes employers engaged in plumbing or draining installation, repair and maintenance (except sewage or stormwater drains construction) or septic tank installation. Plumbing work arising from the installation of appliances is included in this class.

*Exclusions and References:**Employers mainly engaged in*

- (a) the construction of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec;
- (b) installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping Services; and
- (c) roof plumbing including guttering installation are included in Class 422300 Roofing Services.

**Primary Activities:**

Drains construction, cleaning or repairing (except sewerage or stormwater drains)

Fire sprinkler system installation

Gas appliance repair

Gas plumbing

Hot water systems installation

Plumbing (except marine)

Plumbing trade services nec (pipe freezing and leak location services)

Repair of installed plumbing

Septic tank installation

Solar hot water systems installation

**423200 Electrical Services** 2.038%

This class includes employers engaged in the installation, repair or maintenance of electrical wiring or fittings in buildings, construction projects, other premises and/or facilities. Electrical work arising from the installation of appliances is included in this class.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *repairing electricity transmission or distribution lines are included in Class 412200 Non-Building Construction nec;*
- (b) *installing fire and/or security systems are included in Class 423400 Telecommunications, Alarm and Security System Services;*
- (c) *installing domestic electrical appliances not requiring electrical work or in repairing electrical appliances are included in Class 526110 Household Equipment Repair Services (Electrical); and*
- (d) *repair and maintenance of industrial electrical products and appliances nec goes to the appropriate class in the Manufacturing Division.*

**Primary Activities:**

Domestic exhaust fans installation

Electric floor heating systems installation

Electric light or power installation

Electric wiring installation on construction projects

Electrical work on construction projects

Photovoltaic solar cells (solar panel) installation

Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)

Repair or maintenance of traffic signal lights

**423300 Air Conditioning and Heating Services**

2.658%

This class includes employers engaged in the installation and repair and maintenance of household, industrial or commercial heating, refrigeration or air conditioning equipment, or in the installation of air conditioning duct work and mechanical ventilation systems.

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec;*
- (b) *the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and*
- (c) *installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New or Used Part Dealing.*

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**Primary Activities:**

Air conditioning duct work installation, repair and maintenance

Air conditioning equipment installation including maintenance

Coolroom refrigerator installation

Freezer room construction

Heating equipment installation (except industrial furnaces)

Oil heaters installation

Refrigeration equipment installation

Temperature controlled structures installation

Ventilation equipment installation and/or repair nec

**423400 Telecommunication, Alarm and Security System Installation Services 1.389%**

This class includes employers engaged in installing telecommunications cabling and wiring and/or fire protection and/or detection and control systems and/or installing security systems in residential and/or non-residential buildings or premises.

*Exclusions and References:**Employers mainly engaged in*

- (a) *installation of electrical wiring or fittings in buildings or other construction projects are included in Class 423200 Electrical Services;*
- (b) *installation of fire sprinklers are included in Class 423100 Plumbing Services; and*
- (c) *installation of telecommunication cables (non-building) is included in Class 412200 Non-Building Construction nec.*

**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

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Telecommunications cabling and wiring

Telephone installation

**424 Building Completion Services****424110 Cement Rendering and Plastering 8.867%**

This class includes employers engaged in cement rendering and solid plastering.

**Primary Activities:**

Cement rendering of buildings

Solid plaster work

**424120 Plasterboard and Decorative Plaster Fixing 7.220%**

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 6.682%**

This class includes employers mainly engaged in carpentry work on construction projects.

*Exclusions and References:**Employers mainly engaged in*

- (a) *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; and*
- (b) *bathroom renovations are included in the appropriate class in Group 411 Building Construction.*

**Primary Activities:**

Carpentry work on construction projects

Flooring, wooden, fixing

Joinery work on construction projects (on-site fabrication only)

Kitchen mfg and installation (on-site fabrication only)

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Roof trusses, wooden, fixing

**424300****Tiling and Carpeting Services**

6.434%

This class includes employers engaged in laying or setting wall or floor coverings to pre-existing surfaces.

**Primary Activities:**

Carpet or carpet tile laying

Cork flooring laying

Floor sanding, polishing of pre-existing floors

Floor tiling (using ceramic, concrete or cut stone tiles)

Floor coverings laying nec

Linoleum or linotile fixing

Mosaic work on construction projects

Slate flooring installation

Terrazzo laying

Tiling—other

Wall tiling (using ceramic, concrete or cut stone tiles)

**424400****Painting and Decorating Services**

7.025%

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

Insurance Premiums Order 2013-2014

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**424510 Aluminium Door and Window Installation 3.714%**

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

Aluminium window frame installation

**424520 Glazing Services 4.463%**

This class includes employers engaged in glazing, including glass installation and repair work other than aluminium window and door installation.

*Exclusions and References:*

*Employers mainly engaged in window tinting of commercial and domestic buildings are included in Class 532900 Automotive Repair and Services nec.*

**Primary Activities:**

Glazing

Greenhouse installation

Skylight installation

Window curtain wall installation

Window frame installation (other than aluminium)

Window installation (other than aluminium)

**425 Other Construction Services****425100 Landscaping Services 4.278%**

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.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *landscape consultancy and design services are included in Class 782100 Architectural Services;*
- (b) *garden maintenance activities are included in Class 952510 Gardening Services; and*
- (c) *agricultural fencing services are included in class 021940 Agricultural Land Clearing and Fencing Services.*

**Primary Activities:**

Fence construction (except agricultural)

Garden and streetscape planting

Garden design implementation

Garden drainage systems installation (except agricultural)

Garden sprinkler systems installation (except irrigation systems)

Landscape construction

Lawn construction

Rockery work

**425910****Scaffolding Services**

6.517%

This class includes employers engaged in erecting and dismantling scaffolding.

*Exclusions and References:*

*Employers mainly engaged in leasing, hiring or renting of scaffolding or formwork from their own stocks with no assembly provided by the employer are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator.*

**Primary Activities:**

Installation and dismantling of temporary personnel and materials hoists

Rigging work

Scaffolding construction

Scaffold hire and erection/dismantling with operator

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**425920 Exterior/Interior Blind and Awning Installation Services 4.389%**

This class includes employers engaged in installation and maintenance of exterior blinds and awnings.

**Primary Activities:**

Awnings installation or repair

Blinds installation or repair

Flywire screens, shutters or blinds installation

Garage door installation

Security roller shutter installation

**425930 Building Exterior Cleaning and Maintenance Services 6.593%**

This class includes employers engaged in cleaning and maintenance of building exteriors.

*Exclusions and References:**Employers mainly engaged in*

- (a) *waterproofing of house interiors are included in Class 411100 House Construction;*
- (b) *waterproofing of residential building interiors are included in Class 411200 Residential Building Construction nec;*
- (c) *waterproofing of non-residential building interiors eg motel bathroom, office shower facilities are included in Class 411300 Non-Residential Building Construction; and*
- (d) *dampcourse installation(during construction), including chemical waterproofing barriers, are included in the appropriate classes under Group 411 Building Construction.*

**Primary Activities:**

Abrasive blasting of building exteriors

Dampcourse installation, including chemical waterproofing barriers (post-construction)

Steam-cleaning of building exteriors

Waterproofing of buildings (exteriors) (post-construction)

Waterproofing of civil construction projects (post construction)

Window cleaning—exterior

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

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**425940 Construction Services nec** 4.238%

This class includes employers engaged in special trade contract work not elsewhere classified.

*Exclusions and References:*

*Employers mainly engaged in tile laying are included in Class 424300 Tiling and Carpeting Services.*

**Primary Activities:**

Caulking of wall and floor tiles (not including tile laying)

House removal, transportation and re-stumping

Insulation materials installation

On-site assembly and/or erection of wooden or metal pre-fabricated garden sheds, carports or garages

Petrol bowsers installation

Road and line marking

Stage, temporary, erection

Traffic sign (electric) installation and/or maintenance

Traffic sign (non-electric) installation and/or maintenance

Water bore drilling

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## 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 – No Goods Handling. 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 that are engaged in providing auctioning services for others are included in Division L Property and Business Services (except wool auctioning).

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

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**Subdivision 45 Basic Material Wholesaling**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>451</b>	<b>Farm Produce Wholesaling</b>	
<b>451100</b>	<b>Wool Wholesaling</b>	2.407%
	This class includes employers engaged in purchasing or selling wool, or in providing wool reclassing or bulk classing services.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) providing wool classing services are included in Class 021950 Other Services to Agriculture nec;	
	(b) providing wool dumping services are included in Class 664900 Services to Transport nec;	
	(c) providing wool testing services are included in Class 782910 Laboratory Services nec; and	
	(d) providing wool broker services (no goods handling) and/or wool auctioning services (no goods handling) are included in class 479920 Wholesale Trade Agent-No Goods Handling.	
	<b>Primary Activities:</b>	
	Wool auctioning (goods handling)	
	Wool broker (goods handling)	
	Wool re-classing or bulk classing service	
	Wool wholesaling	
	Wool valuing	
<b>451200</b>	<b>Cereal Grain Wholesaling</b>	2.997%
	This class includes employers (including wholesaling employers operated by marketing authorities) engaged in wholesaling wheat or other cereal grains.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in wholesaling milled or polished rice are included in Class 471900 Grocery Wholesaling nec.</i>	
	<b>Primary Activities:</b>	
	Cereal grains wholesaling	

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Table B NSW WorkCover Industry Classification System

Schedule 15

**451900 Farm Produce and Supplies Wholesaling nec 2.116%**

This class includes employers (including wholesaling employers operated by marketing authorities) engaged in purchasing and reselling or in selling as agents livestock (by auction or private treaty), skins, hides or tallow, stock feed, fertilisers, veterinary or other farm supplies, or wholesaling agricultural products not elsewhere classified.

*Exclusions and References:**Employers mainly engaged in*

- (a) *wholesaling wool are included in Class 451100 Wool Wholesaling;*
- (b) *wholesaling cereal grains are in Class 451200 Cereal Grain Wholesaling;*
- (c) *wholesaling agricultural machinery and equipment are in Class 461100 Farm and Construction Machinery Wholesaling; and*
- (d) *wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, etc, are included in the appropriate classes in Group 471 Food, Drink and Tobacco Wholesaling.*

**Primary Activities:**

Agricultural chemicals wholesaling

Drugs, veterinary, wholesaling

Farm produce wholesaling nec

Farm supplies wholesaling nec

Feed wholesaling

Fence posts wholesaling (except timber)

Fencing wire wholesaling

Fertiliser wholesaling

Flowers, cut, wholesaling

Hides wholesaling

Horticultural, nursery stock, wholesaling

Leather wholesaling

Livestock auctioning or valuing

Livestock wholesaling

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

Meat meal wholesaling

Orchard supplies wholesaling nec

Pesticides wholesaling

Seeds, farm or garden, wholesaling

Skins wholesaling

Sugar, raw, wholesaling

Tallow wholesaling

Tobacco leaf wholesaling

Trees or shrubs, potted, wholesaling

Vegetable oil meal wholesaling

**452 Mineral, Metal and Chemical Wholesaling****452100 Petroleum Product Wholesaling 2.424%**

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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

Petrol wholesaling

Petroleum products wholesaling

**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 1.690%**

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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

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Chemicals wholesaling nec

Cleansers, abrasive, wholesaling

Dry-cleaning preparations wholesaling

Dyestuffs wholesaling

Explosives wholesaling (except ammunition)

Gases, industrial, wholesaling (except liquefied petroleum gas)

Gelatine wholesaling

Laboratory chemical wholesaling

Liquefied gases wholesaling (except liquefied petroleum gas)

Marine oils wholesaling

Matches wholesaling

Methylated spirits wholesaling

Oil treating compounds wholesaling

Oils or fats wholesaling (except tallow, lard or cooking oils or fats)

Pigments wholesaling

Plastic blocks, rods, plates or other unfinished forms wholesaling

Plastic film sheeting wholesaling

Plasticisers wholesaling

Polishes, French

Polishes wholesaling

Synthetic rubber wholesaling

Tanning requisites wholesaling

Water proofing compounds wholesaling

**453 Builders Supplies Wholesaling****453100 Timber Wholesaling**

3.742%

This class includes employers engaged in dealing in timber (except firewood).

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Table B NSW WorkCover Industry Classification System

Schedule 15

*Exclusions and References:*

*Employers mainly engaged in firewood wholesaling are included in Class 479910 Wholesaling nec.*

**Primary Activities:**

Plywood dealing

Timber dealing (except firewood)

Veneer, wood, dealing

**453900 Building Supplies Wholesaling nec 2.383%**

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

Clothes hoists wholesaling

Doors or windows dealing

Earthenware construction goods dealing

Galvanised iron products dealing

Gas fittings wholesaling

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

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Guttering or down pipes dealing

Hand tools wholesaling (incl power operated)

Hot water systems wholesaling

Insulating materials wholesaling

Locks wholesaling

Mineral turpentine wholesaling

Paint wholesaling

Plaster wholesaling

Plastic decorative laminated sheets wholesaling

Plastic wood wholesaling

Plumbers' fittings wholesaling

Reinforcing wire dealing

Roller shutters dealing

Roofing materials wholesaling

Sand dealing

Screening wire wholesaling

Screens, window, wholesaling

Stains wholesaling

Stonecutters' tools dealing

Swimming pools, below ground fibreglass, wholesaling

Tiles wholesaling (except non-ceramic floor tiles)

Wall or ceiling boards wholesaling

Wallpaper wholesaling

Wire netting wholesaling

Wire or cable dealing (except fencing wire or electric cable)

Woodworking tools wholesaling

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Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**Subdivision 46 Machinery and Motor Vehicle Wholesaling**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>461</b>	<b>Machinery and Equipment Wholesaling</b>	
<b>461100</b>	<b>Farm and Construction Machinery Wholesaling</b>	1.466%
	This class includes employers engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.	
	<b>Primary Activities:</b>	
	Agricultural implements wholesaling	
	Agricultural machinery wholesaling	
	Construction machinery or equipment wholesaling	
	Parts, agricultural or construction machinery, wholesaling	
	Windmills wholesaling	
<b>461200</b>	<b>Professional Equipment Wholesaling</b>	0.552%
	This class includes employers engaged in wholesaling scientific, medical or other professional equipment.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in wholesaling mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 479910 Wholesaling nec.</i>	
	<b>Primary Activities:</b>	
	Dental equipment wholesaling nec	
	Medical equipment wholesaling nec	
	Professional equipment wholesaling	
	Scientific equipment wholesaling	
	Spectacles wholesaling	
	Sunglasses wholesaling	

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**461300 Computer Wholesaling 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

Mobile phone, smartphone and/or tablet wholesaling

Portable computing device wholesaling

**461400 Business Machine Wholesaling nec 0.709%**

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 0.803%**

This class includes employers engaged in wholesaling electrical or electronic equipment not elsewhere classified.

**Primary Activities:**

Air conditioning equipment, electric commercial, wholesaling

Alarm systems, electric or electronic, wholesaling

Batteries, dry cell, wholesaling

Bulbs or tubes, electric light, wholesaling

Cable or wire, electric, wholesaling

Communications equipment, industrial, wholesaling

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

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**

1.519%

This class includes employers engaged in wholesaling machinery, parts or equipment not elsewhere classified.

**Primary Activities:**

Air conditioning equipment, non-electric commercial, wholesaling

Bearings wholesaling

Compressors, air or gas, wholesaling

Distilling equipment wholesaling

Dry-cleaning machinery or equipment wholesaling

Food processing machinery or equipment wholesaling

Forging machinery or equipment wholesaling

Foundry machinery or equipment wholesaling

Furnaces or furnace equipment, industrial, wholesaling (except electrical)

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

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Furniture, office, wholesaling  
 Gas generators or equipment wholesaling  
 Hairdressers' equipment wholesaling  
 Helicopter wholesaling  
 Industrial machinery or equipment wholesaling nec  
 Internal combustion engines wholesaling (except motor vehicle engines)  
 Laundry machinery or equipment wholesaling (except domestic)  
 Leather working machinery or equipment wholesaling  
 Light planes wholesaling  
 Lubricating machinery or equipment wholesaling  
 Machine attachments, parts or accessories wholesaling  
 Machine tools wholesaling  
 Marine engines wholesaling (except outboard motors)  
 Materials handling equipment wholesaling  
 Metalworking machinery wholesaling  
 Milk processing machinery or equipment wholesaling  
 Mining machinery or equipment wholesaling  
 Paper making machinery or equipment wholesaling  
 Printing machinery or equipment wholesaling  
 Pumping machinery or equipment wholesaling  
 Rubber making or working machinery or equipment wholesaling  
 Tanning machinery or equipment wholesaling  
 Textile working machinery or equipment wholesaling  
 Weighing machinery wholesaling nec  
 Welding machinery or equipment, non-electric, wholesaling  
 Wire working machinery or equipment wholesaling  
 Woodworking machinery or equipment wholesaling

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Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**462 Motor Vehicle Wholesaling****462100 Car Wholesaling** 1.461%

This class includes employers engaged in wholesaling new and used motor cars.

**Primary Activities:**

New car distributing

New car wholesaling

Used car wholesaling

**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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

<b>462400</b>	<b>Motor Vehicle Dismantling</b>	2.810%
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This class includes employers engaged in dismantling motor vehicles.

*Exclusions and References:*

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

**Primary Activities:**

Motor vehicle dismantling

## Subdivision 47 Personal and Household Good Wholesaling

Column 1	Column 2	Column 3
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Group/ Class	Title and Description	Rate
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<b>471</b>	<b>Food, Drink and Tobacco Wholesaling</b>	
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<b>471100</b>	<b>Meat Wholesaling</b>	3.653%
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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)

<b>471200</b>	<b>Poultry and Smallgood Wholesaling</b>	3.736%
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This class includes employers engaged in wholesaling bacon, ham, smallgoods, poultry, or rabbit meat.

**Primary Activities:**

Bacon wholesaling

Ham wholesaling

Poultry wholesaling (dressed, frozen or packed; except canned)

Rabbit meat wholesaling

Sausages wholesaling

Smallgoods wholesaling

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**471300 Dairy Produce Wholesaling 2.941%**

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

Molluscs wholesaling (incl processed, except canned)

Oysters freezing

Seafoods, fresh or frozen, wholesaling

**471500 Fruit and Vegetable Wholesaling 3.048%**

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.*

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Table B NSW WorkCover Industry Classification System

Schedule 15

**Primary Activities:**

Fruit, fresh, wholesaling, washing or packing

Vegetables, fresh, wholesaling, washing or packing

**471600 Confectionery and Soft Drink Wholesaling 2.820%**

This class includes employers engaged in wholesaling confectionery or soft drinks.

*Exclusions and References:*

*Employers mainly engaged in canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg.*

**Primary Activities:**

Aerated waters wholesaling

Confectionery wholesaling

Cordials, aerated or carbonated, wholesaling

Nuts wholesaling (roasted, salted or sugar coated)

Potato crisps wholesaling

Soft drinks wholesaling

**471700 Liquor Wholesaling 2.027%**

This class includes employers engaged in wholesaling beer, wine or spirits, or in breaking down bulk quantities and bottling (except blending) wine or spirits.

*Exclusions and References:*

*Employers mainly engaged in*

*(a) blending wine are included in Class 218300 Wine Mfg; and*

*(b) blending brandy are included in Class 218400 Spirit Mfg.*

**Primary Activities:**

Alcoholic beverages wholesaling

**471800 Tobacco Product Wholesaling 1.620%**

This class includes employers engaged in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).

*Exclusions and References:*

*Employers mainly engaged in wholesaling tobacco leaf are included in Class 451900 Farm Produce and Supplies Wholesaling nec.*

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

Schedule 15

**Primary Activities:**

Tobacco products wholesaling

**471900****Grocery Wholesaling nec**

3.925%

This class includes employers engaged in wholesaling groceries or food not elsewhere classified, in blending or repacking tea, or in repacking flour, cereal foods, dried fruits or other groceries, the wholesaling of which is primary to this class.

**Primary Activities:**

Biscuits wholesaling

Canned foods wholesaling

Cereal foods wholesaling

Chinese groceries wholesaling

Coffee wholesaling

Condiments wholesaling

Contract packing of groceries (the wholesaling of which is primary to this class)

Cooking oils or fats wholesaling

Egg and egg products wholesaling

Food wholesaling nec

Groceries wholesaling nec

Health foods wholesaling

Honey wholesaling

Margarine wholesaling

Milk, dried, condensed or concentrated, wholesaling

Preserved fruits or vegetables wholesaling

Rice, milled or polished, wholesaling

Salt, household, wholesaling

Seafoods, canned, wholesaling

Specific cultural grocery wholesaling

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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 1.367%**

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

**Primary Activities:**

Awnings, textile, wholesaling

Bags or sacks, textile, wholesaling

Blankets wholesaling

Blinds, textile, wholesaling

Canvas goods wholesaling nec

Cordage wholesaling

Elasticised fabrics wholesaling

Fabrics, textile, wholesaling

Felt wholesaling (except floor coverings)

Glass fibre fabrics wholesaling

Household linen wholesaling

Lace wholesaling

Narrow fabrics wholesaling

Netting, textile, wholesaling

Rope wholesaling (except wire rope)

Sail cloth wholesaling

Sewing thread wholesaling

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	Soft furnishings wholesaling	
	String wholesaling	
	Tarpaulins wholesaling	
	Tents wholesaling	
	Textiles wholesaling nec	
	Thread wholesaling	
	Towels wholesaling	
	Trimmings, textile, wholesaling	
	Yarns wholesaling	
<b>472200</b>	<b>Clothing Wholesaling</b>	1.291%
	This class includes employers engaged in wholesaling clothing.	
	<b>Primary Activities:</b>	
	Clothing wholesaling	
	Hosiery wholesaling	
	Millinery wholesaling	
<b>472300</b>	<b>Footwear Wholesaling</b>	1.167%
	This class includes employers engaged in wholesaling footwear.	
	<b>Primary Activities:</b>	
	Footwear wholesaling	
<b>473</b>	<b>Household Good Wholesaling</b>	
<b>473100</b>	<b>Household Appliance Wholesaling</b>	1.449%
	This class includes employers engaged in wholesaling television or radio receiving sets or household appliances.	
	<b>Primary Activities:</b>	
	Air conditioners, room, wholesaling	
	Fans, household electric, wholesaling	
	Floor polishers, household, wholesaling	

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Household appliances wholesaling

Kerosene heaters, household, wholesaling

Kitchen appliances, household electric, wholesaling

Radio or television parts wholesaling

Radio receiving sets wholesaling

Refrigerators wholesaling (except commercial refrigeration equipment)

Sewing machines, household, wholesaling

Shavers, electric, wholesaling

Sound reproducing equipment, household, wholesaling

Stoves or heaters, household, wholesaling

Television sets wholesaling

Vacuum cleaners, household, wholesaling

Washing machines, household, wholesaling

**473200****Furniture Wholesaling**

3.236%

This class includes employers engaged in wholesaling household furniture.

*Exclusions and References:**Employers mainly engaged in*

- (a) *wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and*
- (b) *wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.*

**Primary Activities:**

Blinds wholesaling (except textile)

Furniture wholesaling (except office)

Mattresses wholesaling

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**473300 Floor Covering Wholesaling 1.915%**

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

*Exclusions and References:*

*Employers mainly engaged in wholesaling ceramic tiles are included in Class 453900 Building Supplies Wholesaling nec.*

**Primary Activities:**

Floor coverings wholesaling

**473900 Household Good Wholesaling nec 2.128%**

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 1.043%**

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

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**Primary Activities:**

Cameras wholesaling

Enlargers, photographic, wholesaling

Film, photographic, wholesaling

Photographic equipment wholesaling

Projectors, photographic, wholesaling

**479200 Jewellery and Watch Wholesaling 0.839%**

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 1.039%**

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

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	Hobby equipment wholesaling (except tools)	
	Playground equipment wholesaling	
	Sporting goods wholesaling (except clothing or footwear)	
	Toys wholesaling	
<b>479400</b>	<b>Book and Magazine Wholesaling</b>	<b>1.936%</b>
	This class includes employers engaged in wholesaling books, periodicals and magazines.	
	<b>Primary Activities:</b>	
	Book wholesaling	
	Magazine wholesaling	
	Newspaper wholesaling	
	Periodicals wholesaling	
<b>479500</b>	<b>Paper Product Wholesaling</b>	<b>1.842%</b>
	This class includes employers engaged in wholesaling stationery, greeting cards, paper or paper products.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in wholesaling building paper and paper board are included in Class 453900 Building Supplies Wholesaling nec.</i>	
	<b>Primary Activities:</b>	
	Artists' supplies wholesaling	
	Paper products wholesaling nec	
	Paper wholesaling	
	Sheet music wholesaling	
	Stationery wholesaling	
<b>479600</b>	<b>Pharmaceutical and Toiletry Wholesaling</b>	<b>1.097%</b>
	This class includes employers engaged in wholesaling drugs, medicines, cosmetics, perfumes, toiletries, soap or detergents.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in wholesaling veterinary medicines are included in Class 451900 Farm Produce and Supplies Wholesaling nec.</i>	

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**Primary Activities:**

Cosmetics wholesaling

Detergents wholesaling

Drugs wholesaling (except veterinary)

Medicines wholesaling (except veterinary)

Perfumes wholesaling

Soap wholesaling

Toiletries wholesaling

**479910****Wholesaling 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*
- (d) *wholesaling or retailing of boat trailers are included in Class 524500.*

**Primary Activities:**

Cake decorations wholesaling

Cans, metal, wholesaling

Casks wholesaling

Coffins wholesaling

Containers wholesaling (except of paper or paper board)

Crates, wooden, wholesaling

Firewood wholesaling

Fur, dyed or dressed, wholesaling

Glass containers wholesaling

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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

Wheelchair, mobility aids (eg motorised scooters, wheelchairs, walking frames etc) wholesaling nec

Wholesale trade nec

**479920****Wholesale Trade Agent—No Goods Handling**

0.547%

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.

*Exclusions and References:*

*This class does not apply to an employer's sales staff where:*

- (a) *the product/s being sold are manufactured or stored or warehoused in NSW by a related employer, another part of the business or an employer who is a member of the same group; or*
- (b) *the product is handled as either demonstration samples or after-sales delivery and/or demonstration of any goods;*
- (c) *employers mainly engaged in providing wool broker services (goods handling) and/or wool auctioning services (goods handling) are included in Class 451100 Wool Wholesaling.*

**Primary Activities:**

Commission-based wholesaling on-line (no goods handling)

Import and export agents (no goods handling)

Internet based wholesaling (no goods handling)

Wholesale agents (no goods handling)

Wool auctioning (no goods handling)

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Wool broker (no goods handling)

## Division G Retail Trade

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

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

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

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

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

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

## Subdivision 51 Food Retailing

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
511	Supermarket and Grocery Stores	
511000	Supermarket and Grocery Stores	3.966%
	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.	
	<b>Primary Activities:</b>	
	Asian food retailing	
	Groceries retailing	
	Grocery supermarket operation	
	Specific cultural grocery retailing	

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<b>512</b>	<b>Specialised Food Retailing</b>	
<b>512100</b>	<b>Fresh Meat, Fish and Poultry Retailing</b>	3.566%
	This class includes employers engaged in retailing fresh meat, fish or poultry.	
	<b>Primary Activities:</b>	
	Butchers' shop operation (retail)	
	Fish, fresh, retailing	
	Meat retailing (except canned meat)	
	Poultry, fresh, retailing	
	Seafoods, fresh, retailing	
<b>512200</b>	<b>Fruit and Vegetable Retailing</b>	3.246%
	This class includes employers engaged in retailing fresh fruit or vegetables.	
	<b>Primary Activities:</b>	
	Fruit, fresh, retailing	
	Greengrocery operation (retail)	
	Vegetables, fresh, retailing	
<b>512300</b>	<b>Liquor Retailing</b>	2.734%
	This class includes employers engaged in retailing beer, wine or spirits for consumption off the premises only.	
	<i>Exclusions and References:</i>	
	<i>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.</i>	
	<b>Primary Activities:</b>	
	Alcoholic beverages retailing (for consumption off the premises only).	
<b>512400</b>	<b>Bread and Cake Retailing</b>	2.570%
	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.	

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*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 and/or cookies retailing

Bread retailing

Bread vendors

Cakes retailing

Hot bread shops

Pastries retailing

**512500 Takeaway Food Retailing**

2.534%

This class includes employers engaged in retailing food ready to be taken away for immediate consumption.

*Exclusions and References:*

*Employers mainly engaged in selling prepared meals for consumption on the premises are included in Group 573 Cafes and Restaurants.*

**Primary Activities:**

Canteen operations

Chicken, take away, retailing (cooked, ready to eat)

Cut lunches retailing

Fish and chips, take away, retailing (cooked, ready to eat)

Fruit/vegetable juice retailing (for immediate consumption)

Hamburgers, retailing (cooked, ready to eat)

Health drink retailing (for immediate consumption)

Ice cream retailing (for immediate consumption)

Kiosk operations

Milk drinks retailing (for immediate consumption)

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 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)

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**512600 Milk Vending** 3.090%

This class includes employers engaged in retailing milk by home delivery service.

**Primary Activities:**

Milk retailing (home delivery service)

Milk vendor (home delivery service)

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**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.*

**Primary Activities:**

Confectionery retailing

Health food 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

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 Vitamin and mineral supplement retailing
 

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**Subdivision 52 Personal and Household Good Retailing**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>521</b>	<b>Department Stores</b>	
<b>521000</b>	<b>Department Stores</b>	2.080%
	<p>This class includes employers which have a significant proportion of retail sales (or a significant absolute amount of retail sales) in commodities primary to the following headings:</p> <ul style="list-style-type: none"> <li>(a) Fabrics and other soft goods;</li> <li>(b) Clothing;</li> <li>(c) China, glassware and houseware;</li> <li>(d) Perfumes, cosmetics and toiletries;</li> <li>(e) Furniture;</li> <li>(f) Household appliances.</li> </ul> <p>The commodities primary to these headings as well as other commodities are normally sold by separate departments or sections within the store with accounting and other records maintained on a departmentalised basis.</p> <p><b>Primary Activities:</b></p> <p>Department store operation</p>	
<b>522</b>	<b>Clothing and Soft Good Retailing</b>	
<b>522100</b>	<b>Clothing Retailing</b>	1.592%
	<p>This class includes employers engaged in retailing clothing or clothing accessories.</p> <p><b>Primary Activities:</b></p> <p>Clothing accessories retailing</p> <p>Clothing retailing</p> <p>Foundation garments retailing</p> <p>Fur clothing retailing</p> <p>Gloves retailing</p> <p>Hosiery retailing</p> <p>Leather clothing retailing</p>	

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	Millinery retailing	
	Work clothing retailing	
<b>522200</b>	<b>Footwear Retailing</b>	1.687%
	This class includes employers engaged in retailing boots, shoes or other footwear.	
	<b>Primary Activities:</b>	
	Boots retailing	
	Footwear retailing	
	Shoes retailing	
<b>522300</b>	<b>Fabric and Other Soft Good Retailing</b>	1.949%
	This class includes employers engaged in retailing fabrics, curtains or household textiles, or in installing curtains.	
	<b>Primary Activities:</b>	
	Blankets retailing	
	Curtains installing	
	Curtains retailing	
	Dressmaking requisites retailing	
	Fabrics, textile, retailing	
	Household textiles retailing	
	Linen, household, retailing	
	Piece-goods retailing	
	Soft furnishings retailing	
	Yarns retailing	
<b>523</b>	<b>Furniture, Houseware and Appliance Retailing</b>	
<b>523100</b>	<b>Furniture Retailing</b>	2.770%
	This class includes employers engaged in retailing household furniture, blinds or awnings.	

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*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 2.324%**

This class includes employers engaged in retailing household floor coverings.

*Exclusions and References:*

*Employers mainly engaged in laying floor coverings are included in the appropriate classes in Division E Construction.*

**Primary Activities:**

Carpets retailing

Floor coverings retailing

Floor rugs retailing

Floor tiles retailing (lino, vinyl, cork, carpet, rubber or ceramic)

Parquetry retailing

**523300 Domestic Hardware and Houseware Retailing 2.884%**

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;*
- (b) *wholesaling builders' hardware or supplies (except timber) are included in Class 453900 Building Supplies Wholesaling nec; and*
- (c) *insulation installation are included in Class 425940 Construction Services nec.*

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**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

Insulation retailing

Kitchenware retailing

Lawn mower retailing

Lighting stores, retailing

Paint retailing

Picnicware retailing

Plastic containers, household, retailing

Tools, household, retailing

Wallpaper retailing

**523400 Domestic Appliance Retailing**

0.804%

This class includes employers engaged in retailing household appliances.

*Exclusions and References:**Employers mainly engaged in*

- (a) *repairing installed plumbing or in undertaking plumbing work arising from the installation of household appliances are included in Class 423100 Plumbing Services;*
- (b) *undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;*
- (c) *installing household, industrial or commercial heating,*

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*refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;*

- (d) retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;*
- (e) installing or repairing household electrical appliances not elsewhere classified are included in Class 526110 Household Equipment Repair Services (Electrical); and*
- (f) hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.*

**Primary Activities:**

Air conditioners, household, retailing

Computer game console/software retailing

Computer peripherals retailing

Computer retailing

Computer 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, smartphone and/or tablet retailing

Oil heaters, household, retailing

Pocket calculators, electronic, retailing

Portable computing device retailing

Radio receiving sets retailing (except car radios)

Refrigerators, household, retailing

Shavers, electric, retailing

Sound reproducing equipment, household, retailing

Stoves, household, retailing

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	Television antennae retailing	
	Television sets retailing	
	Vacuum cleaners retailing	
	Washing machines, household, retailing	
<b>523500</b>	<b>Recorded Music Retailing</b>	1.256%
	This class includes employers engaged in retailing phonograph records, audio tapes, compact discs, or video cassettes.	
	<b>Primary Activities:</b>	
	Audio cassette retailing	
	Compact disc retailing	
	DVD retailing	
	Phonograph records retailing	
	Video cassette retailing	
<b>524</b>	<b>Recreational Good Retailing</b>	
<b>524100</b>	<b>Sport and Camping Equipment Retailing</b>	1.370%
	This class includes employers engaged in retailing sporting goods, camping equipment or bicycles.	
	<b>Primary Activities:</b>	
	Ammunition retailing	
	Bicycles retailing	
	Camping equipment retailing	
	Fishing tackle retailing	
	Guns or rifles retailing	
	Snow skis retailing	
	Sporting equipment retailing (except clothing or footwear)	
<b>524200</b>	<b>Toy and Game Retailing</b>	1.417%
	This class includes employers engaged in retailing toys, games or hobby equipment or supplies.	

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**Primary Activities:**

Dolls retailing

Games retailing

Hobby equipment retailing

Hobby supplies retailing (except artists' supplies)

Toys retailing

**524300 Newspaper, Book and Stationery Retailing** 1.140%

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** 1.194%

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

**Primary Activities:**

Cameras retailing

Photographic apparatus retailing

Photographic chemicals retailing

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Photographic equipment retailing

Photographic film or paper retailing

Projectors retailing

Video cameras retailing

**524500 Marine Equipment Retailing**

1.237%

This class includes employers engaged in retailing boats or boat accessories.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *repairing boats are included in Class 282220 Boatbuilding;*
- (b) *retailing sailboards, canoes or wetsuits are included in Class 524100 Sport and Camping Equipment Retailing; and*
- (c) *hiring of pleasure craft are included in Class 931911 Sports and Services to Sports nec.*

**Primary Activities:**

Boat trailers dealing

Boats dealing (including used)

Marine accessories retailing nec

Outboard motors retailing

Sailing or nautical accessories retailing

Yacht broking

**525 Other Personal and Household Good Retailing****525100 Pharmaceutical, Cosmetic and Toiletry Retailing**

1.434%

This class includes employers engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

*Exclusions and References:*

*Employers mainly engaged in retailing mobility aids (motorised scooters, wheelchairs, walking frames etc) are included in Class 525900 Retailing nec.*

**Primary Activities:**

Cosmetics retailing

Drugs retailing

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Patent medicines retailing

Perfumes retailing

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.

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**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**

2.013%

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**

1.242%

This class includes employers engaged in retailing watches, spectacles, clocks or jewellery.

**Primary Activities:**

Clocks retailing

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	Jewellery retailing	
	Silverware retailing	
	Spectacles retailing	
	Sunglasses retailing	
	Watches retailing	
<b>525900</b>	<b>Retailing nec</b>	2.082%
	This class includes employers engaged in retailing goods not elsewhere classified.	
	<b>Primary Activities:</b>	
	Animals, live, retailing	
	Art gallery operation (retail)	
	Brief cases retailing	
	Briquettes retailing	
	Coal retailing	
	Coke retailing	
	Firewood cutting and retailing	
	Fireworks retailing	
	Handbag retailing	
	Ice retailing	
	Leather goods retailing (except apparel)	
	Musical instruments retailing	
	Prams retailing	
	Retailing nec	
	Souvenirs retailing	
	Specialty stores nec	
	Swimming pool cleaning service	
	Swimming pool retailing	

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Travel goods retailing

Umbrellas retailing

Wheelchair and mobility aids retailing (eg motorised scooters, walking frames etc)

Wigs retailing

**526 Household Equipment Repair Services****526110 Household Equipment Repair Services (Electrical) 2.033%**

This class includes employers engaged in repairing or installing household electric appliances.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;*
- (b) *installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services; and*
- (c) *repairing household electronic appliances are included in Class 526120 Household Equipment Repair Services (Electronic).*

**Primary Activities:**

Air conditioners, portable household, repairing—including maintenance

Heating equipment, portable household electric, repairing

Household electric appliances repairing nec

Refrigerators, household electric, repairing

Repair or maintenance of household electric appliances (except heating equipment) not requiring electrical work

Repairing household electrical appliances

Sewing machines repairing

Shavers, electric, repairing

Stoves or heaters, household electric, repairing

Washing machines, household electric, repairing

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**526120 Household Equipment Repair Services (Electronic) 2.033%**

This class includes employers engaged in repairing household electronic appliances.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *repairing or installing household electric appliances are included in Class 526110 Household Equipment Repair Services (Electrical);*
- (b) *car radio repairing are included in Class 462300 Motor Vehicle New or Used Part Dealing; and*
- (c) *repairing computers or computer peripherals are included in Class 783300 Computer Maintenance Services.*

**Primary Activities:**

Antenna signal amplifier repairing

Cassette player repairing

CD player repairing

DVD player repairing

Radio repairing (except car radios)

Repairing household electronic equipment

Repairing household sound reproduction equipment

Stereo equipment repairing

Television antennae, aerial and satellite dish installation

Television sets repairing

VCR repairing

Video recording equipment repairing

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**526900 Household Equipment Repair Services nec 1.247%**

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

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Key cutting or duplicating service

Leather goods (except apparel) repairing

Locksmith installation and repair services nec

Repairing non-electric household or personal goods nec

Shoe repairs

**Subdivision 53 Motor Vehicle Retailing and Services**

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

**531 Motor Vehicle Retailing****531100 Car Retailing 1.243%**

This class includes employers engaged in retailing new or used cars.

**Primary Activities:**

New car retailing

Used car retailing

**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 mini bikes retailing

Motor cycle repairing

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**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.

**Primary Activities:**

Caravans wholesaling or retailing

Horse floats wholesaling or retailing

Mobile homes dealing

Trailers wholesaling or retailing (except boat trailers)

**532 Motor Vehicle Services****532100 Automotive Fuel Retailing 2.488 %**

This class includes employers predominantly engaged in retailing automotive fuel or lubricating oils, with no repairing activities.

*Exclusions and References:**Employers mainly engaged in*

- (a) wholesaling of petroleum products are included in Class 452100 Petroleum Product Wholesaling;
- (b) automotive repairs and services other than electrical repairs in conjunction with automotive fuels and/or lubricating oils retailing are in Class 532900 Automotive Repairs and Services nec; and
- (c) convenience store operations also retailing automotive fuel and/or lubricating oils (no repairing) are in Class 512900 Specialised Food Retailing nec.

**Primary Activities:**

Automotive CNG retailing

Diesel oil retailing

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	Distillate retailing	
	Engine oils retailing	
	Kerosene retailing	
	LPG, automotive, retailing	
	Lubricating oils or greases retailing	
	Motor vehicle washing or cleaning service	
	Petrol retailing	
	Service station operation (mainly petrol retailing)	
<b>532200</b>	<b>Automotive Electrical Services</b>	<b>2.335%</b>
	This class includes employers engaged in automotive electrical repairing.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>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.</i>	
	<b>Primary Activities:</b>	
	Auto-electrician operation	
	Automotive battery retailing	
	Electrical repairing, automotive	
<b>532300</b>	<b>Smash Repairing</b>	<b>2.860 %</b>
	This class includes employers engaged in repairing, panel beating or spray painting smashed motor vehicles.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in making permanent body conversions to passenger cars, or involved in permanent bodywork changes to large vehicles and truck trays are included in Class 281200 Motor Vehicle Body Mfg.</i>	
	<b>Primary Activities:</b>	
	Motor vehicle body repairing	

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Motor trimming

Motor vehicle smash repairing

Panel beating (motor body repairing)

Rustproofing, automotive

Spray painting (motor body repairing)

Towing service, motor vehicle

Trucks, smash repairing (excluding permanent bodywork changes)

**532400****Tyre Retailing**

2.956%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg; and*
- (b) *dealing in motor cycle tyres and tubes are included in Class 531200 Motor Cycle Dealing.*

**Primary Activities:**

Tyres or tubes, motor vehicle, repairing (except retreading)

Tyres or tubes, motor vehicle, retailing

**532900****Automotive Repair and Services nec**

2.787%

This class includes employers engaged in repairing motor vehicles and boats other than smash repairs.

*Exclusions and References:**Employers mainly engaged in*

- (a) *retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg;*
- (b) *engine reconditioning on a factory exchange basis are in Class 281900 Automotive Component Mfg nec; and*
- (c) *automotive electrical repairs are included in Class 532200 Automotive Electrical Services.*

**Primary Activities:**

Auto accessory installation

Boat engine repairing

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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
Window tinting of commercial and domestic buildings
Windscreen fitting

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## 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
Group/ Class	Title and Description	Rate
<b>571</b>	<b>Accommodation</b>	
<b>571000</b>	<b>Accommodation</b>	3.619%
	This class includes hotels, motels and similar employers engaged in providing short term accommodation.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>renting or leasing their own (including leased) residential properties or dwellings (other than holiday houses or flats) to others are included in Class 771120 Residential Property Operators;</i>	
	(b) <i>providing housekeeping, room cleaning and/or general cleaning services to hotels and/or the accommodation industry are included in class 786610 Cleaning Services (Non NSW Government Schools Contract), and</i>	
	(c) <i>ski-slope operation (including ski-tow operation) are included in Class 931200 Sports Grounds and Facilities nec.</i>	

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**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 and ski-slope operation

Ski-lodge operation

Student residences operation (except boarding schools)

University student residences/accommodation services

Youth hostel operation

**572 Pubs, Taverns and Bars****572000 Pubs, Taverns and Bars**

2.627%

This class includes hotels, bars or similar employers (except licensed clubs) engaged in selling alcoholic beverages for consumption on the premises, or in selling alcoholic beverages both for consumption on and off the premises (eg from bottle shops located at such premises).

*Exclusions and References:**Employers mainly engaged in*

- (a) *retailing alcoholic beverages for consumption off the premises are included in Class 512300 Liquor Retailing;*
- (b) *operating licensed clubs are included in Class 574000 Clubs (Hospitality); and*
- (c) *providing housekeeping, room cleaning and/or general cleaning services to hotels and/or the accommodation industry are included in class 786610 Cleaning Services (Non NSW Government Schools Contract).*

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**Primary Activities:**

Bar operation (mainly drinking place)

Hotel operation (mainly drinking place)

Night club operation (mainly drinking place)

Pub operation (mainly drinking place)

Tavern operation (mainly drinking place)

Wine bar operation (mainly drinking place)

**573 Cafes and Restaurants****573000 Cafes and Restaurants** 2.286%

This class includes employers engaged in providing meals for consumption on the premises.

*Exclusions and References:**Employers which are mainly engaged in*

- (a) *retailing ready to eat food in take away containers are included in Class 512500 Takeaway Food Retailing;*
- (b) *selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars;*
- (c) *operating hospitality clubs are included in Class 574000 Clubs (Hospitality); and*
- (d) *internet cafe operation without food or beverage service are included in Class 712000 Telecommunications Services.*

**Primary Activities:**

Cafe operation

Catering service operation

Internet cafe operation with food and/or beverage service

Restaurant operation

Theatre restaurant operation

**574 Clubs (Hospitality)****574000 Clubs (Hospitality)** 2.790%

This class includes associations engaged in providing hospitality services to members. These employers also may provide gambling, sporting or other social or entertainment facilities.

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**Primary Activities:**

Bowling club operation (licensed)

Club operation (hospitality)

Golf club operation (licensed)

Licensed club operation

Operation of sporting grounds or facilities located within the club premises and/or boundaries

**Division I Transport and Storage**

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

**Subdivision 61 Road Transport**

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

**611 Road Freight Transport****611010 Road Freight Transport—Bulk Freight** 5.548%

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;

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- (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.*

**Primary Activities:**

Bulk freight transport (road)

Container transport (road)

Truck hire service (with driver), bulk freight

Truck relocation service

**611020 Road Freight Transport—Short Distance**

6.279%

This class includes employers engaged in the transportation of general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of up to 500 km for the round trip. It also includes employers engaged in renting trucks with drivers for general road freight transport up to 500 km for the round trip.

*Exclusions and References:**Employers mainly engaged in*

- (a) *transporting bulk freight by road with generally no handling of the freight by the driver are included in Class 611010 Road Freight Transport—Bulk Freight;*
- (b) *transporting general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of more than 500 km for the round trip, are included in Class 611030 Freight Transport—Long Distance;*
- (c) *packing, delivery and relocation of household and office furniture by road are included in Class 611040—Furniture Removal;*
- (d) *providing road freight terminal facilities or services on a contract or fee basis to road transport units are included in Class 661900 Services to Road Transport nec;*
- (e) *road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling;*
- (f) *leasing or hiring trucks from own stocks, without drivers are included in Class 774100 Motor Vehicle Hiring; and*
- (g) *restocking of vending machines where the employer is the owner of the product contained in the vending machine is included in Class 512900—Specialised Food Retailing nec.*

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**Primary Activities:**

Bulk newspaper delivery service, short distance

Delivery of bread, cakes, pastries or biscuits, short distance (where product is not owned by employer)

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 6.486%**

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;
- (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
- (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.

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*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:**

Furniture removal service

Home furniture delivery service

Office furniture delivery service

**612 Road Passenger Transport****612100 Long Distance Bus Transport 3.244%**

This class includes employers engaged in operating buses for the transportation of passengers over long distances.

*Exclusions and References:*

*Employers mainly engaged in providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec.*

**Primary Activities:**

Charter bus service, long distance

Passenger transport service, bus, long distance

Tourist coach service, long distance

**612200 Short Distance Bus Transport (including Tramway) 3.174%**

This class includes employers engaged in operating urban buses for the transportation of passengers, or in operating tramways for the transportation of passengers.

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*Exclusions and References:**Employers mainly engaged in*

- (a) tramway rolling stock repair are included in Class 282300 Railway Equipment Mfg;
- (b) providing road passenger terminal facilities or services on a contract or fee basis to road transport employers are included in Class 661900 Services to Road Transport nec; and
- (c) providing community transport services mainly on account of government agencies or not-for-profit organisations are included in Class 872920 Non-Residential Care Services nec.

**Primary Activities:**

Airport bus service

Charter bus service, short distance

Metropolitan bus service

O-bahn bus service

Passenger transport service, bus, short distance

School bus service

Tourist coach service, short distance

Tramway passenger transport service

**612310 Taxi Drivers—Metropolitan—T-Plate**

\$1,916 per plate

This class includes employers engaged in operating taxi cabs with T-plates in the metropolitan areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612315 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Plate operators that are limited proprietary companies are not eligible for WIC 612315.

*Exclusions and References:**Employers mainly engaged in*

- (a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;
- (b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and
- (c) leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.

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Table B NSW WorkCover Industry Classification System

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**Primary Activities:**

Taxi cab service, metropolitan

**612315 Taxi Drivers—Metropolitan—T-plate (up to 2 shifts per week)** \$864 per plate

This class includes employers engaged in operating taxi cabs with T-plates in metropolitan areas using other drivers on average of 2 shifts per week or less.

*Exclusions and References:*

*Plate operators that are limited proprietary companies are not eligible for this class.*

*Employers mainly engaged in*

- (a) *operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) *leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) *leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

**Primary Activities**

Taxi cab service, metropolitan, using other drivers up to 2 shifts per week

**612320 Taxi Drivers—Non-metropolitan—TC-plate** \$1,238 per plate

This class includes employers engaged in operating taxi cabs with TC-plates in country areas. Owner/operators who are sole traders or partnerships are eligible for WIC 612322, 612324 or 612326 where they can provide evidence to their insurer of the number of shifts drivers other than themselves drive the taxi.

Plate operators that are limited proprietary companies are not eligible for WIC 612322, 612324 or 612326.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) *leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) *leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

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**Primary Activities:**

Taxi cab service, non-metropolitan

**612322 Taxi Drivers—Non-Metropolitan—TC-plate (no intention to employ)** \$113 per plate

This class includes owner/operators engaged in operating taxi cabs with TC-plates in country areas with no intention to employ other drivers.

*Exclusions and References:*

*Plate operators that are limited proprietary companies are not eligible for this class.*

*Employers mainly engaged in*

- (a) *operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) *leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) *leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

**Primary Activities**

Taxi cab service, non-metropolitan, with no intention to employ

**612324 Taxi Drivers—Non-Metropolitan—TC-plate (up to 1 shift per week)** \$372 per plate

This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 1 shift per week.

*Exclusions and References:*

*Plate operators that are limited proprietary companies are not eligible for this class.*

*Employers mainly engaged in*

- (a) *operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) *leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) *leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

**Primary Activities**

Taxi cab service, non-metropolitan, using other drivers up to 1 shift per week

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<b>612326</b>	<b>Taxi Drivers—Non-Metropolitan—TC-plate (up to 2 shifts per week)</b>	\$694 per plate
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This class includes employers engaged in operating taxi cabs with TC-plates in country areas using other drivers on average of up to 2 shifts per week.

*Exclusions and References:*

*Plate operators that are limited proprietary companies are not eligible for this class.*

*Employers mainly engaged in*

- (a) *operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) *leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) *leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

**Primary Activities**

Taxi cab service, non-metropolitan, using other drivers up to 2 shifts per week

<b>612330</b>	<b>Hire Car Drivers</b>	\$998 per plate
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This class includes employers engaged in operating hire cars with HC-plates with drivers for the transportation of passengers.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *operating taxi trucks with drivers are included in Group 611 Road Freight Transport;*
- (b) *leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and*
- (c) *leasing, hiring or renting motor vehicles (except licensed taxi cabs or hire cars) from own stocks, without drivers, are included in Class 774100 Motor Vehicle Hiring.*

**Primary Activities:**

Hire car with drivers

<b>612340</b>	<b>Other Road Passenger Transport nec</b>	3.064%
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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)

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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
Group/ Class	Title and Description	Rate

**620 Rail Transport****620000 Rail Transport** 2.974%

This class includes employers engaged in operating railways (except tramways) for the transportation of freight or passengers, in operating railway terminal or depot facilities for receiving, despatching or transferring rail freight or cargo, or in providing services allied to railway transport not elsewhere classified.

*Exclusions and References:**Employers mainly engaged in*

- (a) *repairing railway rolling stock or locomotives are included in Class 282300 Railway Equipment Mfg;*
- (b) *constructing or repairing railway permanent way are included in Class 412200 Non-Building Construction nec;*
- (c) *providing catering services are included in Class 573000 Cafes and Restaurants;*
- (d) *operating tramways for the transport of passengers are included in Class 612200 Short Distance Bus Transport (Including Tramway);*
- (e) *rail freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and*
- (f) *operating railways as a tourist attraction are included in Class 933000 Other Recreation Services.*

**Primary Activities:**

Container terminal operation (railway)

Freight transport service (railway)

Locomotive leasing

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 Passenger transport service (railway)

Railway station operation

Suburban railway transport service (except tramway transport)

Terminal operation (railway)

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**Subdivision 63 Water Transport**

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

**630 Water Transport**
**630100 International Sea Transport** 2.882%

This class includes employers engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic and foreign ports.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *repairing, refitting or converting ships are included in Class 282100 Shipbuilding;*
- (b) *operating sea transport terminals are included in Class 662200 Water Transport Terminals;*
- (c) *providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;*
- (d) *sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and*
- (e) *leasing, hiring, or chartering ships without crew are included in Class 774210 Boat and Ferry Hiring.*

**Primary Activities:**

Freight transport service (international sea transport)

Ocean cruise services (between domestic and foreign ports)

Passenger transport service (international sea transport)

Ship management service for international sea transport (ie operation of ships on behalf of owners)

Insurance Premiums Order 2013-2014

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**630200 Coastal Water Transport 3.180%**

This class includes employers engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic ports. It also includes employers engaged in chartering or leasing ships with crew, for any period, for use in coastal sea transport.

*Exclusions and References:**Employers mainly engaged in*

- (a) *operating ships or boats within harbours or inland waters for the transportation of passengers or freight are included in Class 630300 Inland Water Transport;*
- (b) *operating sea transport terminals are included in Class 662200 Water Transport Terminals;*
- (c) *providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;*
- (d) *operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec;*
- (e) *sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and*
- (f) *leasing, hiring or chartering ships, fishing boats or pleasure craft without crew, other than for transportation of passengers, are included in Class 774210 Boat and Ferry Hiring; and*
- (g) *leasing, hiring or chartering ships, fishing boats or pleasure craft, with crew, other than for transportation of passengers, are included in Class 931911 Sports and Services to Sport nec.*

**Primary Activities:**

Boat charter, lease or rental (with crew; for any period; for coastal water transport; except recreational)

Freight transport service (coastal sea transport)

Island ferry operation (in coastal waters)

Ocean cruise services (between domestic ports)

Passenger transport service (coastal sea transport)

Ship charter, lease or rental (with crew; for any period; for coastal sea transport)

Ship management service for coastal sea transport (ie operation of ships on behalf of owners)

Vehicular ferry operation (in coastal waters)

Water Taxi

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<b>630300</b>	<b>Inland Water Transport</b>	2.876 %
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This class includes employers engaged in the operation of vessels for the transportation of freight or passengers in harbours or inland waters (except tug boats or lighters).

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *operating vehicular punts are included in Class 661900 Services to Road Transport nec;*
- (b) *providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and*
- (c) *hiring or renting pleasure boats from own stocks, without crew, are included in Class 774210 Boat and Ferry Hiring.*

**Primary Activities:**

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

Freight transport service (river, harbour or lake)

Passenger ferry operation (river, harbour or lake)

Passenger transport service (river, harbour or lake)

Water taxi service (river, harbour or lake)

## Subdivision 64 Air and Space Transport

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

<b>640</b>	<b>Air and Space Transport</b>	
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<b>640100</b>	<b>Scheduled International Air Transport</b>	1.742%
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This class includes employers engaged in operating aircraft on scheduled routes for the transportation of passengers or freight between domestic and foreign ports.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *repairing aircraft are included in Class 282400 Aircraft Mfg;*
- (b) *operating aircraft on a non-scheduled basis for the transportation of passengers or freight between domestic and foreign airports are included in Class 640300 Non-Scheduled Air and Space Transport;*

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- (c) *operating ticket sales or booking offices of non-resident airlines are included in Class 664100 Travel Agency Services; and*
- (d) *international air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.*

**Primary Activities:**

Aircraft charter, lease or rental (with crew; for use in scheduled international air transport)

Air transport service (scheduled international)

Air transport terminal operation (for scheduled international air transport; except airports)

Freight transport service (scheduled international air transport)

Passenger transport service (scheduled international air transport)

**640200****Scheduled Domestic Air Transport**

1.429%

This class includes employers engaged in operating aircraft on scheduled routes for the transportation of passengers or freight domestically.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *repairing aircraft are included in Class 282400 Aircraft Mfg;*
- (b) *operating aircraft on a non-scheduled basis for the transportation of passengers or freight domestically are included in Class 640300 Non-Scheduled Air and Space Transport; and*
- (c) *domestic air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling.*

**Primary Activities:**

Air transport service (scheduled domestic)

Air transport terminal operation (for scheduled domestic air transport; except airports)

Aircraft charter, lease or rental (with crew; for use in scheduled domestic air transport)

Freight transport service (scheduled domestic air transport)

Passenger transport service (scheduled domestic air transport)

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**640300 Non-Scheduled Air and Space Transport 1.722%**

This class includes employers engaged in operating aircraft on other than scheduled routes for the transportation of passengers or freight. It also includes employers engaged in operating flying schools.

*Exclusions and References:**Employers mainly engaged in*

- (a) *aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;*
- (b) *repairing aircraft are included in Class 282400 Aircraft Mfg;*
- (c) *civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;*
- (d) *air freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or in Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;*
- (e) *leasing or hiring aircraft without crew, from own stocks are included in Class 774220 Other Transport Equipment Leasing nec; and*
- (f) *aerial surveying or photography are included in Class 782200 Surveying Services.*

**Primary Activities:**

Aerial advertising services

Air transport terminal operation (for non-scheduled air transport; except airports)

Aircraft charter, lease or rental (with crew; for use in non-scheduled air transport)

Helicopter Charter

Hot air ballooning

Freight transport service (non-scheduled air transport)

Passenger transport service (non-scheduled air transport)

Skywriting

Space transport service (non-scheduled)

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**Subdivision 65 Other Transport**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>650</b>	<b>Other Transport</b>	
<b>650100</b>	<b>Pipeline Transport</b>	4.535%
	This class includes employers engaged in operating pipelines for the transportation of oil, gas, water or other materials on a contract or fee basis.	
	<b>Primary Activities:</b>	
	Pipeline operation (for the transport of oil, gas, water or other materials on a contract or fee basis)	
<b>650900</b>	<b>Transport nec</b>	4.856%
	This class includes employers engaged in the transportation of passengers or freight not elsewhere classified.	
	<b>Primary Activities:</b>	
	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	

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**Subdivision 66 Services to Transport**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>661</b>	<b>Services to Road Transport</b>	
<b>661100</b>	<b>Parking Services</b>	2.010%
	This class includes employers engaged in providing motor vehicle parking facilities.	
	<b>Primary Activities:</b>	
	Car park operation	
	Parking station operation	
<b>661900</b>	<b>Services to Road Transport nec</b>	3.265%
	This class includes employers engaged in providing services to road transport not elsewhere classified.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in operating passenger ferries which may also carry some freight or motor vehicles are included in the appropriate classes in Group 630 Water Transport.</i>	
	<b>Primary Activities:</b>	
	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	

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**662 Services to Water Transport****662100 Stevedoring 6.024%**

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 1.712%**

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 1.556%**

This class includes employers engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *constructing port facilities are included in Class 412200 Non-Building Construction nec; and*
- (b) *planning port facilities are included in the appropriate classes within Group 782 Technical Services.*

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**Primary Activities:**

Port operation

Wharf facility leasing

Wharf provision

**662910 Water Transport Agency Services 0.447%**

This class includes employers engaged in providing administrative and agency services to water transport not elsewhere classified.

*Exclusions and References:**Employers mainly engaged in*

- (a) *chartering or leasing ships or boats for the transportation of passengers or freight (except fishing vessels and pleasure craft), with crew, are included in the appropriate classes in Group 630 Water Transport;*
- (b) *chartering or leasing ships or boats for fishing, recreation or pleasure, with crew, are included in Class 931911 Sports and Services to Sport nec; and employers chartering or leasing ships or boats for fishing, recreation or pleasure, without crew, are included in Class 774210 Boat and Ferry Hiring.*
- (c) *operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;*
- (d) *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;*
- (e) *providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling*
- (f) *ship broking are included in Class 664900 Services to Transport nec; and*
- (g) *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 3.581%**

This class includes employers engaged in providing port and harbour services not elsewhere classified.

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*Exclusions and References:*

*Employers mainly engaged in repairing ships or boats are included in Classes 282100 Shipbuilding, 282220 Boat Repairing or 532900 Automotive Repair and Services nec.*

**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

**663 Services to Air Transport****663000 Services to Air Transport 2.016%**

This class includes employers engaged in providing civil airport and space port facilities, aerospace navigation, and other services to air or space transport employers

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *aircraft repair are included in Class 282400 Aircraft Mfg;*
- (b) *aircraft leasing or chartering with crew, or in the operation of passenger or freight air transport terminals (whether at airports or not) are included in the appropriate classes of Group 640 Air and Space Transport;*
- (c) *operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services; and*
- (d) *aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774220 Other Transport Equipment Leasing nec.*

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**Primary Activities:**

Airport operation (civil; except air transport terminals)

Airport services

Navigation service, air transport

Space port operation

**664 Other Services to Transport****664100 Travel Agency Services 0.467%**

This class includes employers engaged in providing travel agency services such as transport and/or accommodation bookings and tour wholesaling or retailing.

*Exclusions and References:*

*Employers mainly engaged in providing transport for tourist travel are included in the appropriate class in Groups 612, 620, 630 or 640.*

**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.

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*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 Class 664220 Freight Forwarding (Road)—No Goods Handling;
- (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; and
- (c) transport or delivery of goods by road are included in the appropriate class in Group 611 Road Freight Transport.

**Primary Activities:**

Freight forwarding service (road)—goods handling

**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;
- (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; and
- (c) transport or delivery of goods by road are included in the appropriate class in Group 611 Road Freight Transport.

**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;

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(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and

(c) freight brokerage are included in Class 664900 Services to Transport nec.

**Primary Activities:**

Freight forwarding service (except by road), goods handling

Rail freight forwarding

**664320 Freight Forwarding (Other than Road)—No Goods Handling 0.483%**

This class includes employers engaged in contracting to transport goods for other enterprises, and using one or more different enterprises to perform the contracted services by way of rail and/or air and/or sea freight transport. Such employers are included in this class if they do not undertake in any manual or mechanical handling of the goods involved.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) freight forwarding other than by road who undertake any manual or mechanical handling of goods are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling;
- (b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and
- (c) freight brokerage are included in Class 664900 Services to Transport nec.

**Primary Activities:**

Freight forwarding service (except by road), no goods handling

**664410 Customs Agencies—Goods Handling 1.366%**

This class includes employers engaged in providing customs services which involve any manual or mechanical handling of goods.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) customs agency services which do not involve any handling of goods are included in Class 664420 Customs Agencies—No Goods Handling; and
- (b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.

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**Primary Activities:**

Customs agency service, goods handling

Customs clearance service, goods handling

**664420****Customs Agencies—No Goods Handling**

0.503%

This class includes employers engaged in providing customs services which do not involve any manual or mechanical handling of goods.

*Exclusions and References:**Employers mainly engaged in*

- (a) *customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and*
- (b) *international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.*

**Primary Activities:**

Customs agency service, no goods handling

Customs clearance service, no goods handling

Export documentation preparation service

Import documentation preparation service

**664900****Services to Transport nec**

0.634%

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)

Freight brokerage

Transport container repair or refurbishing

Wool dumping

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**Subdivision 67 Storage**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>670</b>	<b>Storage</b>	
<b>670100</b>	<b>Grain Storage</b>	4.196%
	This class includes employers engaged in the storage of cereal grains.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in operating grain loading facilities at water transport terminals are included in Class 662200 Water Transport Terminals.</i>	
	<b>Primary Activities:</b>	
	Grain elevator operation	
	Grain silo operation	
	Grain storage	
	Storage service (grain)	
<b>670900</b>	<b>Storage nec</b>	3.769%
	This class includes employers engaged in providing storage or warehousing services not elsewhere classified.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers; and</i>	
	(b) <i>transport or delivery are in the appropriate class in Group 611 Road Freight Transport.</i>	
	<b>Primary Activities:</b>	
	Bond store operation	
	Controlled atmosphere store operation	
	Free store operation (storage of goods not under bond)	
	Furniture storage service	
	Self-storage service, involved in goods handling and/or storage operations	

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Storage service nec

Warehousing nec

Wool storage service

## 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
Group/ Class	Title and Description	Rate
<b>711</b>	<b>Postal and Courier Services</b>	
<b>711110</b>	<b>Postal Delivery Services</b>	3.427%
	<p>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.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p><b>Primary Activities:</b></p> <p>Advertising brochures, letter box delivery</p> <p>Mail services, delivery and collection</p>	
<b>711120</b>	<b>Postal Agency Services</b>	1.056%
	<p>This class includes employers engaged in post office agencies and sale of postage stamps.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p>	

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**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.

**Primary Activities:**

Couriers

Customised express pick up and delivery service

Messenger service

**712 Telecommunication Services**

**712000 Telecommunication Services** 0.297%

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;*
- (b) *cable laying, transmission line or tower construction, or in the installation or repair of telephone or telegraphic equipment are included in the appropriate classes in Division E Construction;*
- (c) *operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec;*
- (d) *operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services; and*
- (e) *operating internet cafes with food and/or beverage service are included in Class 573000 Cafes and Restaurants.*

**Primary Activities:**

Cable service (communication)

Communication channel service

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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

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## Division K Finance and Insurance

This Division includes all employers engaged in the provision of finance, in investing money in predominantly financial assets, in providing services to lenders, borrowers and investors, in providing insurance cover of all types, and in providing services to insurance underwriters and to people or organisations seeking insurance.

### Subdivision 73 Finance

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>731</b>	<b>Central Bank</b>	
<b>731000</b>	<b>Central Bank</b>	0.333%
	This class includes employers engaged in the operation of government central banks, not involving personal 'over the counter' customer service.	
	<b>Primary Activities:</b>	
	Government central bank operation	

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<b>732</b>	<b>Deposit Taking Financiers</b>	
<b>732100</b>	<b>Banks</b>	0.238%
	This class includes employers engaged in the banking activities of recognised banks.	
	<b>Primary Activities:</b>	
	Development bank operation	
	Savings bank operation	
	Trading bank operation	
<b>732200</b>	<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.	
	<b>Primary Activities:</b>	
	Permanent building society operation	
<b>732300</b>	<b>Credit Unions</b>	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.	
	<b>Primary Activities:</b>	
	Credit union operation	
<b>732400</b>	<b>Money Market Dealers</b>	0.301%
	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.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.</i>	
	<b>Primary Activities:</b>	
	Bill of exchange discounting or financing (except by banks)	
	Money market dealer	

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**732900 Deposit Taking Financiers nec** 0.492%

This class includes employers engaged in the provision of finance which is predominantly in the form of business and commercial lending, including financial leasing, and in borrowing funds for this purpose from the public or from related organisations.

*Exclusions and References:*

*Employers mainly engaged in finance broking or in arranging finance for others are included in Class 751900 Services to Finance and Investment nec.*

**Primary Activities:**

Financial intermediation nec

**733 Other Financiers**

**733000 Other Financiers** 0.352%

This class includes employers engaged in providing credit, or lending money, or in leasing machinery, plant or equipment purely on a financial service basis (ie without physically handling the goods) not elsewhere classified. Included are employers which borrow and lend money from a group of employers related to it. Employers of terminating building societies (except terminating building society management on a commission or fee basis) are included.

*Exclusions and References:*

*Employers whose main source of funds is deposits are included in Group 732 Deposit Taking Financiers. Employers mainly engaged in finance broking or in arranging finance for others, or in carrying out or in managing the operations of terminating building societies on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.*

**Primary Activities:**

Financing nec

Motor vehicle leasing on purely financial basis

Terminating building society operation (except terminating building society management on a commission or fee basis)

**734 Financial Asset Investors**

**734000 Financial Asset Investors** 0.310%

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.

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*Exclusions and References:*

*Employers of holding companies mainly engaged in activities other than holding shares, or of trusts or funds mainly engaged in producing goods or services (rather than merely investing money), are classified to the appropriate industry classes in accordance with their major activity. Employers mainly engaged in*

- (a) *providing benefits through separately constituted funds are included in 741200 Superannuation Funds;*
- (b) *underwriting new security issues, or in buying or selling stocks, shares or other financial securities for others are included in Class 751100 Financial Asset Broking Services;*
- (c) *managing (eg on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or employers mainly engaged in providing trustee or financial asset investment advisory services are included in Class 751900 Services to Finance and Investment nec; and*
- (d) *operating real property are included in Subdivision 77 Property Services.*

**Primary Activities:**

Friendly Society operation (investment type; in predominantly financial assets)

Investment operation (own account; in predominantly financial assets; except superannuation funds)

Employer trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)

Holding company operation (viz holding shares in subsidiary companies)

**Subdivision 74 Insurance**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>741</b>	<b>Life Insurance and Superannuation Funds</b>	
<b>741100</b>	<b>Life Insurance</b>	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*

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*of the assets of the life insurance companies.*

**Primary Activities:**

Life insurance provision

Life reinsurance provision

**741200 Superannuation Funds** 0.263%

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

**742 Other Insurance**

**742100 Health Insurance** 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 General Insurance** 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.*

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**Primary Activities:**

Accident insurance provision

All risks insurance provision

Fire insurance provision

General insurance provision

Household insurance provision

Insurance provision nec

Mortgage insurance provision

Motor vehicle insurance provision

Owner's liability insurance provision

Reinsurance (except life) provision

Third party insurance provision

Travel insurance provision

Worker's compensation insurance provision

**Subdivision 75 Services to Finance and Insurance**

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

**751 Services to Finance and Investment****751100 Financial Asset Broking Services** 0.215%

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)

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**751900 Services to Finance and Investment nec 0.215%**

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.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *fund raising for charitable or welfare purposes on their own account are included in Class 872920 Non-Residential Services nec; and*
- (b) *fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research.*

**Primary Activities:**

Charitable fund raising (on a commission or fee basis)

Credit card administration service

Disease and medical condition research fund raising (on a commission or fee basis)

Executor service

Finance consultant service

Finance service nec

Financial asset investment consultant service

Fundraising (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

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 Welfare fund raising (on a commission or fee basis)
**752 Services to Insurance****752000 Services to Insurance** 0.277%

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.

*Exclusions and References:*

*Employers mainly engaged in provision of services to rebuild, repair or clean damaged goods are included in the appropriate class for rebuilding, repairing or cleaning of those goods.*

**Primary Activities:**

Actuarial service

Claim adjustment service

Claim assessment service

Insurance agency service

Insurance broking service

Insurance consultant service

Insurance fund management service (on a commission or fee basis)

Superannuation fund management service (on a commission or fee basis)

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**Division 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 routine support activities for the day to day operations of other businesses or organisations.

**Subdivision 77 Property Services**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>771</b>	<b>Property Operators and Developers</b>	
<b>771110</b>	<b>Residential Strata Schemes</b>	0.823%
	This class consists of residential strata schemes.	
	<b>Primary Activities:</b>	
	Community association (as defined under section 3 (1) of the Community Land Management Act 1989)	
	Neighbourhood association (as defined under section 3 (1) of the Community Land Management Act 1989)	
	Precinct association (as defined under section 3 (1) of the Community Land Management Act 1989)	
	Residential strata schemes (owners corporation)	
<b>771120</b>	<b>Residential Property Operators</b>	0.650%
	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.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>undertaking or supervising construction work arising from the subdivision or development of land are included in the appropriate industry classes in Division E Construction;</i>	
	(b) <i>operating hotels or motels (except with licensed premises), boarding or rooming houses, student residences, caravan parks, holiday houses or flats (except in renting or leasing dwellings) are included in Class 571000 Accommodation; and</i>	
	(c) <i>leasing or sub-leasing properties to persons who are aged, disadvantaged or who have a disability, where care is provided, are included in the appropriate class of Group 872.</i>	

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**Primary Activities:**

Apartments (except holiday apartments) renting or leasing

Buildings renting or leasing, residential

Flats (except holiday flats) renting or leasing

Houses (except holiday houses) renting or leasing

Manufactured home villages where accommodation is on a long term basis

**771210 Commercial Property Strata Schemes** 0.864%

This class consists of commercial property strata schemes.

**Primary Activities:**

Commercial property strata schemes (owners corporation)

**771220 Commercial Property Operators and Real Estate Developers** 0.516%

This class includes employers engaged in the leasing out of commercial and industrial property. This class also includes employers engaged in land subdivision and development, except those undertaking supervision or oversighting of construction work.

*Exclusions and References:*

- (a) *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.*

**Primary Activities:**

Buildings, non-residential, renting or leasing

Land development or subdivision

Property, non-residential, renting or leasing

Residential property developers (except construction)

Self storage operations where employees only perform administrative and/or managerial duties

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**772 Real Estate Agents****772000 Real Estate Agents** 0.462%

This class includes employers engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.

*Exclusions and References:*

*Employers mainly engaged in providing a real estate title transfer service performed by qualified legal practitioners are included in Class 784100 Legal Services.*

**Primary Activities:**

Broking service (real estate)

Conveyancing service (other than by employees of qualified legal practitioners)

Real estate agency service

Real estate auctioning service

Real estate broking service

Real estate management service

Real estate owners corporation management service

Real estate rental agency service

Real estate title transfer service (other than by employees 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** 0.775%

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.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *holding real estate from which they derive income are included in Class 771220 Commercial Property Operators and Real Estate Developers; and*
- (b) *holding plant and equipment from which they derive income are included in Class 774310 Plant and Machinery Hiring and Leasing Without Operator, or in Class 774320 Plant and Machinery Hiring and Leasing With Operator.*

**Primary Activities:**

Investing in patents and copyrights

Investing in tangible artistic work

Non-financial asset investing nec

Taxi cab plate leasing

**774 Machinery and Equipment Hiring and Leasing****774100 Motor Vehicle Hiring 2.047%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;*
- (b) *leasing, hiring or renting licensed taxi cabs or hire cars are included in the appropriate class in Group 612 Road Passenger Transport;*
- (c) *leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers; and*
- (d) *hiring transport equipment with driver are included in the relevant class in Division I Transport and Storage.*

**Primary Activities:**

Bus leasing (from own stocks; without driver)

Campervan leasing, hiring or renting (from own stocks; without driver)

Car leasing, hiring or renting (from own stocks, without driver; except licensed hire cars or taxi cabs)

Truck leasing, hiring or renting (from own stocks; without driver)

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**774210 Boat and Ferry Hiring 2.886%**

This class includes employers engaged in leasing or hiring ships, boats or ferries without drivers or crew.

*Exclusions and References:*

*Employers mainly engaged in leasing, hiring or chartering boats (with crew) for fishing or recreation are included in Class 931911 Sports and Services to Sport nec.*

**Primary Activities:**

Boat lease, hire or charter (without crew) for fishing or recreation

Boat leasing

Houseboat leasing

Ship leasing

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**774220 Other Transport Equipment Leasing nec 3.100%**

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)

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**774310 Plant and Machinery Hiring and Leasing Without Operator 3.346%**

This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) without operators, from own stock physically held for that purpose.

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*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);*
- (b) *fixed or mobile crane operation on construction or building sites are included in Class 421020 Site Preparation Services;*
- (c) *leasing transport equipment without driver are included in Class 774100 Motor Vehicle Hiring; and*
- (d) *assembly of scaffolding or formwork are included in Class 425910 Scaffolding Services.*

**Primary Activities:**

Agricultural machinery leasing

Amusement machines, coin operated, hiring

Audio-visual equipment hiring and/or leasing

Construction machinery leasing

Crowd and/or traffic barriers hiring and/or leasing

Juke box machines, hiring and/or leasing

Leasing, hiring or renting of scaffolding or formwork from own stocks and not assembled by the employer

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****3.728%**

This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators, from own stock physically held for that purpose.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *leasing or hiring concrete pumping equipment with operators (who also provide formwork, pouring and finishing services) are in class 422110 Concrete Construction Services;*
- (b) *leasing machinery, plant or equipment purely on a financial service basis (i.e. without physically handling the goods are included in Subdivision 73 Finance);*
- (c) *leasing or hiring earthmoving equipment or construction equipment with operators are in class 421020 Site Preparation Services;*
- (d) *leasing or hiring earthmoving equipment or construction equipment with operators for removal of overburden on mine-sites are in class 152000 Other Mining Services; and*
- (e) *hiring transport equipment with operator are included in the relevant class in Division I Transport and Storage.*

**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**

0.446%

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

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**Subdivision 78 Business Services**

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

**781 Scientific Research**

**781000 Scientific Research** 0.543%

This class includes employers engaged in undertaking research in the agricultural, biological, physical or social sciences.

*Exclusions and References:*

- (a) Employers mainly engaged in providing technical or engineering consultancy services are included in Class 782300 Consulting Engineering Services;
- (b) Employers mainly engaged in providing market research or similar services for businesses are included in Class 785300 Market Research Services;
- (c) Employers mainly engaged in providing pathological services for the medical profession are included in Class 863100 Pathology Services;
- (d) Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education; and
- (e) Fund raising for disease and medical condition research on a commission or fee basis are included in Class 751900 Services to Finance and Investment nec.

**Primary Activities:**

Aeronautical research institution operation (except university)

Agricultural research institution operation (except university)

Biological research institution operation (except university)

Economic research institution operation (except university)

Food research institution operation (except university)

Fund raising for disease and medical condition research (own account)

Industrial research institution operation (except university)

Medical research institution operation (except university)

Observatory operation (except university)

Research farm operation (except university)

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Scientific research institution operation (except university)

Social science research institution operation (except university)

Space tracking station operation (except as communication service)

**782 Technical Services****782100 Architectural Services 0.270%**

This class includes employers engaged in providing architectural services.

*Exclusions and References:*

*Employers mainly engaged in managing, organising or supervising construction projects are included in the appropriate classes in Division E Construction.*

**Primary Activities:**

Architect (own account)

Architectural consultancy service (except construction project management)

Drafting service, architectural

Landscape architecture service

Town planning service

**782200 Surveying Services 0.724%**

This class includes employers engaged in providing surveying services (including exploration surveying services on contract).

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *exploring for crude oil or natural gas on their own account whether by surveying or other techniques are included in Class 151100 Petroleum Exploration (Own Account);*
- (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); and*
- (c) *providing geological or geophysical surveying services (on a contract or fee basis) involving drilling and/or blasting are included in Class 151400 Mineral Exploration Services.*

**Primary Activities:**

Aerial photography service

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Aerial surveying service

Cadastral surveying service

Engineering surveying service

Geodetic surveying service (on a contract or fee basis)

Geological or geophysical surveying services (on a contract or fee basis)

Gravimetric surveying service (on a contract or fee basis)

Hydrographic surveying service

Land surveying service

Map preparation service

Mining surveying service

Oceanographic surveying service

Photogrammetry

Seismic surveying service (on a contract or fee basis)

Surveying, land and marine

**782300****Consulting Engineering Services**

0.373%

This class includes employers mainly engaged in providing off-site consultant engineering services. Also included are employers engaged in providing quantity surveying services. Employers in this class provide advice and prepare feasibility studies. They may prepare plans, reports and designs. They may also provide technical services during the planning, construction and/or installation phase. They may attend on-site but only to inspect and evaluate engineering projects and related services and for progress/technical/certification inspections. Employers in this class do not provide on-site workers and/or on-site management, site organisational services or direct on-site supervision.

*Exclusions and References:*

- (a) *Employers who are mainly engaged in the physical or chemical transformation of materials into new products are included in the appropriate classes in Division C Manufacturing;*
- (b) *Employers who conduct on-site operations or who provide any management, supervisory, organisational services or construction workers on-site, either as the prime contractor or as a subcontractor, are included in the appropriate classes in Division E Construction;*
- (c) *Employers who are mainly engaged in providing scientific or technical testing services are included in Class 782920*

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*Technical Services nec;*

- (d) *Research and scientific institutions are included in Class 781000 Scientific Research; and*
- (e) *Universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education.*

**Primary Activities:**

Boat designing service

Building consultancy service

Building inspection service

Chemical engineering service (consulting)

Civil engineering service (consulting)

Consultant engineering service nec

Drawing office service (engineering)

Electrical engineering service (consulting)

Electronic engineering service (consulting)

Hydraulic engineering service (consulting)

Marine engineering service (consulting)

Materials handling engineering service (consulting)

Mining engineering service (consulting)

Naval architecture service

Pipeline engineering service (consulting)

Quantity surveying service

Sanitary engineering service (consulting)

Traffic engineering service (consulting)

**782910 Laboratory Services nec**

0.950%

This class includes employers engaged in operating laboratories or testing services.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and*
- (b) *providing pathology services for the medical profession are included in Class 863100 Pathology Services.*

**Primary Activities:**

Analytical laboratory

Chemical analysis service nec

Laboratory operation (providing chemical, food, electrical engineering or other technical services)

Materials strength testing service

Non-destructive testing service

Plant tissue culture laboratory

Testing or assay service (on a fee or contract basis)

Wool testing service

**782920 Technical Services nec**

0.722%

This class includes employers engaged in providing scientific and technical services not elsewhere classified. Included are employers engaged in collecting, collating or analysing meteorological information, or in supplying meteorological forecasts, or in providing scientific testing services.

*Exclusions and References:**Employers mainly engaged in*

- (a) *providing engineering consultancy services are included in Class 782300 Consulting Engineering Services; and*
- (b) *providing pathology services for the medical profession are included in Class 863100 Pathology Services.*

**Primary Activities:**

Forensic science consulting service (other than laboratory or pathology service)

Geological and geophysical consultancy and/or data analysis service

Meteorological services

Meter reading, gas, water or electricity (no maintenance or repairing activities)

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Pollution monitoring service

Scientific or technical services nec

Seismic survey data analysis service

Weather station operation

**783 Computer Services****783100 Data Processing Services 0.739%**

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

*Exclusions and References:**Employers mainly engaged in*

- (a) *the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;*
- (b) *leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774310 Plant and Machinery Hiring or Leasing Without Operator;*
- (c) *providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and*
- (d) *providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.*

**Primary Activities:**

Computer time sharing service

Data entry service

Data processing service

Tabulating service

**783200 Information Storage and Retrieval Services 0.553%**

This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services).

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*Exclusions and References:**Employers mainly engaged in*

- (a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;
- (b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;
- (c) providing a data processing service are included in Class 783100 Data Processing Services;
- (d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services; and
- (e) providing library or bibliographic services are included in Class 921000 Libraries.

**Primary Activities:**

Information storage and retrieval service (other than library)

**783300 Computer Maintenance Services** 0.707%

This class includes employers engaged in providing computer and computer peripherals maintenance or repair services.

*Exclusions and References:*

*Employers mainly engaged in manufacturing computers are included in Class 284100 Computer and Business Machine Mfg.*

**Primary Activities:**

Computer maintenance service

Computer peripheral repair service

Computer repair service

**783400 Computer Consultancy Services** 0.215%

This class includes employers engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.

*Exclusions and References:**Employers mainly engaged in*

- (a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;
- (b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Leasing and Hiring;
- (c) providing a data processing service are included in Class 783100 Data Processing Services;
- (d) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information

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*Storage and Retrieval Services;*

- (e) *publishing content on the internet are included in the appropriate classes of Group 242 Publishing;*
- (f) *internet audio broadcasting and/or internet video broadcasting are included in the appropriate classes of Group 912 Radio and Television Services; and*
- (g) *computer and computer peripherals retailing are included in Class 523400 Domestic Appliance Retailing;*
- (h) *computer and computer peripherals wholesaling are included in Class 461300 Computer Wholesaling;*
- (i) *call centre helpdesk/ information technology/ computer support on a fee-for-service basis are included in Class 786900 Business Services nec; and*
- (j) *call centre helpdesk/ information technology/ computer support not on a fee-for-service basis, and provided by the seller of the hardware and/or software are included in Class 461300 Computer Wholesaling or Class 523400 Domestic Appliance Retailing as appropriate.*

**Primary Activities:**

Computer consultancy service

Computer programming service

Software production service (other than mass production)

Systems analysis service (computer)

Website design service

**784 Legal and Accounting Services****784100 Legal Services**

0.446%

This class includes employers engaged in providing legal services.

*Exclusions and References:*

*Employers mainly engaged in providing real estate title transfer services (performed other than by qualified legal practitioners) are included in Class 772000 Real Estate Agents.*

**Primary Activities:**

Advocate (own account)

Barrister (own account)

Conveyancing service (provided by employers of qualified legal practitioners)

Legal aid service

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Notary (own account)

Patent attorney (own account)

Solicitor (own account)

**784200      Accounting Services      0.233%**

This class includes employers engaged in providing accounting, auditing or bookkeeping services.

**Primary Activities:**

Accountant (own account)

Accounting service

Auditing service

Auditor (own account)

Bookkeeping service

Tax agent (own account)

**785      Marketing and Business Management Services**

**785100      Advertising Services      0.351%**

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;*
- (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;*
- (c) *the sale of sample or show bags or promotional packs are included in the appropriate classes of Division G Retail Trade; and*
- (d) *contract packing of sample or show bags or promotional packs are included in Class 786700 Contract Packing Services nec.*

**Primary Activities:**

Advertising agency service

Advertising placement service

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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 3.121%**

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 0.385%**

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 0.449%**

This class includes employers engaged in providing market research services.

**Primary Activities:**

Market research service

Public opinion research service

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**785400 Business Administrative Services 0.498%**

This class includes employers engaged in providing a range of services to support the operation of an unrelated business or businesses. The services provided are primary to classes in business services, property services or finance and insurance services but do not predominantly come from any one class.

*Exclusions and References:*

*Employers who predominantly provide*

- (a) *specific administrative services to support the operation of an unrelated employer are included in the appropriate classes in Subdivision 75 Services to Finance and Insurance, Subdivision 77 Property Services and Subdivision 78 Business Services; or*
- (b) *corporate head office services to the employer's interstate or overseas operations and/or the interstate or overseas operations of related employers are included in class 785410 Corporate Head Office Administration.*

**Primary Activities:**

Business administrative services (general)

**785410 Corporate Head Office Administration 0.498%**

This class includes employers mainly engaged in providing high level services for all its related businesses. It is typically a central administration employer for a large multi-workplace group of companies and is primarily concerned with meeting corporate regulatory requirements, managing the company structure, managing and exercising operational control and/or undertaking the strategic or organisational planning and decision making for the employer's interstate or overseas operations and/or the interstate or overseas operation/s of related employers. Employers in this class may also maintain the share registry for related businesses. Employers in this class do not undertake operational control of activities directly integral to or related to the other day to day activities of the employer or group (e.g. design of product, production control, cost accounting, managing contracts, sales of products etc). An employer in this class is generally described by the employer as the Australian Head Office or National Head Office. Services and Head Office functions to which this class refers are included in Notes 3 and 5 of Table B.

*Exclusions and References:*

*Employers who provide*

- (a) *services outlined in Note 1 of Table B supporting the NSW operations of that business or to other related businesses in NSW are to be classified in accordance with the Notes to Table B;*
- (b) *a range of administrative support services (which do not come from any one class) to unrelated employers are included in Class 785400 Business Administrative Services;*

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- (c) *a range of managerial support services (which do not come from any one class) to unrelated employers are included in Class 785500 Business Management Services; or*
- (d) *specific support services outlined in Note 1 of Table B to unrelated employers are included in the appropriate class or classes for the services provided.*

**Primary Activities:**

Head Office

**785500****Business Management Services**

0.357%

This class includes employers engaged in providing business management services to an unrelated business or businesses, including business analysis, efficiency or organisation and methods studies, personnel management, public relations consultancy or statistical services.

*Exclusions and References:**Employers mainly engaged in*

- (a) *providing data processing services are included in Class 783100 Data Processing Services;*
- (b) *providing government statistical services are included in the appropriate classes in Subdivision 81 Government Administration;*
- (c) *providing comprehensive on-site facilities management services should be included in the appropriate class of the facility or facilities being managed; or*
- (d) *providing corporate head office services to the employer's interstate or overseas operations and/or the interstate or overseas operations of related employers are included in Class 785410 Corporate Head Office Administration.*

**Primary Activities:**

Business management service

Business statistical service (except tabulating service or government statistical services)

Efficiency advisory service

Environmental consultancy service (excluding laboratory service)

Event management service (excluding provision of equipment hire, venue hire and/or provision of event staff)

Government relations consultancy service

Lobbyist (own account)

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Management consultancy service

Merchandising consultancy service

Operations research service (commercial)

Personality (celebrity, media and sports) management services

Personnel management service

Public relations counselling service

Sales advisory service

Tariff consultancy service

Tourism development consultancy service

**786 Other Business Services****786100 Employment Placement Services 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 an unrelated potential employer or to a prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants and the investigation of references.

*Exclusions and References:**Employers mainly engaged in*

- (a) *supplying their own employees to other unrelated 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;*
- (b) *theatrical and motion picture casting are included in Class 925910 Agency Services to the Arts;*
- (c) *providing nurses on a contract or fee basis to unrelated businesses should be classified under the business activity of the host employer;*
- (d) *providing employment opportunities for employees with a disability on a contract or fee basis with other unrelated businesses are included in the class or classes that most accurately reflect the activities undertaken by the employees concerned. However, the office staff of employment placement services, whose role is the placement of workers with a disability with host employers, is included in this class;*
- (e) *providing workers to their own business or to a related*

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*business should be classified as per Notes 1-5 of Table B;*

- (f) *providing the majority of the workforce to a host employer, including supervisory staff, are classified according to the business activity of the host employer; and*
- (g) *providing security services are included in Class 786412 Security Services*

**Primary Activities:**

Employment agency operation

Employment office operation

Employment placement services for people with a disability

Executive search service

Labour on-hiring service

Outplacement service

Temporary labour hire 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*

- (a) *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 documents are included in Class 241210 Printing.*

**Primary Activities:**

Address list compiling service

Addressing service

Letter writing service

Letter/mail, folding/sending service

Secretarial service

Typing service

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Word processing service

**786411 Investigative Services** 2.245%

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** 4.547%

This class includes employers engaged in providing security or protection services or both.

*Exclusions and References:*

*Employers mainly engaged in*

(a) *providing police services are included in Class 963100 Police Services, and*

(b) *security alarm monitoring service only, without response, are included in Class 786420 Building Caretaking Services.*

**Primary Activities:**

Armoured car service

Burglary protection service (except police)

On site traffic control services (including building and other construction sites and events)

Protection service (except police)

Security alarm monitoring and response services

Security service (except police)

**786420 Building Caretaking Services** 1.199%

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

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*Exclusions and References:**Employers mainly engaged in providing*

- (a) *security, protection and patrol services are included in Class 786412 Security Services;*
- (b) *police services are included in Class 963100 Police Services;*
- (c) *cleaning services are included in Class 786610 Cleaning Services (Non NSW Government Contract) or Class 786620 Cleaning Services (NSW Government Contract);*
- (d) *building repair or maintenance are included in the appropriate classes in Division E Construction; and*
- (e) *providing security alarm monitoring and response service are included in Class 786412 Security Services.*

**Primary Activities:**

Building caretaking service

Building concierge service

Night watchman service

Saleyard caretaking service

Security alarm monitoring service

**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)**

5.990%

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 1001644 for NSW Government

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agencies in the Sydney Business District Area.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;*
- (b) *cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners;*
- (c) *operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board including contracts awarded by the NSW Government for cleaning services in public schools in NSW are included in Class 786620 Cleaning Services (NSW Government Schools and Sites Contracts); and*
- (d) *operating under New South Wales Government Schools cleaning contract nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652 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

Housekeeping and/or cleaning services to hotels and/or the accommodation industry

NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District Area

Office cleaning service

Window cleaning service (interior)

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**786620 Cleaning Services (NSW Government Schools and Sites Contracts)** 11.265%

This class consists of employers operating under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board and employers operating under New South Wales Government school cleaning contracts nos or facilities management contract nos (or both) 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services;*
- (b) *cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaners; and*
- (c) *providing services under NSW Government Cleaning Contract No 1001644 for NSW Government agencies in the Sydney Business District Area is included in Class 786610 Cleaning Services (Non NSW Government Schools Contract).*

**Primary Activities:**

Cleaning services provided under New South Wales Government Sites Cleaning Contracts awarded by the NSW Government Contracts Control Board.

Cleaning and facilities management services provided under New South Wales Government school cleaning contracts nos 1001622, 1001623, 1001624, 1001628, 1001631, 1001632, 1001633, 1001637, 1001639, 1001638, 1001641, 1001642, 1001647, 1001648, 1001652.

**786700 Contract Packing Services nec** 3.297%

This class includes employers engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis not elsewhere classified.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *contract packing of agricultural produce, food, beverages and tobacco are included in the appropriate classes in Groups 021 Services to Agriculture, 451 Farm Produce Wholesaling and 471 Food, Drink and Tobacco Wholesaling; and*
- (b) *packing or crating goods for transport are included in Class 664900 Services to Transport nec.*

**Primary Activities:**

Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport)

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Shrink wrapping service

**786900****Business Services nec**

0.787%

This class includes employers engaged in providing business services not elsewhere classified, such as auctioning or valuing services (except in the case of real estate, wool or livestock), translation services, call centres and telephone answering services to unrelated businesses. Also included in this class are employers engaged in providing debt collection services or mercantile or consumer credit reporting services to unrelated businesses.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *auctioning or valuing wool or livestock are included in Group 451 Farm Produce Wholesaling;*
- (b) *auctioning or valuing real estate are included in Class 772000 Real Estate Agents; and*
- (c) *providing taxi call centres, taxi booking operations, taxi network operations or taxi radio base operations are included in Class 612340 Other Road Passenger Transport nec.*

**Primary Activities:**

Auction rooms operation

Auctioning service (except real estate, wool or livestock)

Business service nec

Call centres

Collection agency service (accounts; except real estate)

Consumer credit reporting service

Credit bureau or agency service

Debt collecting service

Fashion design service

Interior decorating service nec

Interpreting service

Mercantile credit reporting service

Microfiche production service

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Print broking service (not involved in the printing process)

Student exchange service

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

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>811</b>	<b>Government Administration</b>	
<b>811100</b>	<b>Central Government Administration</b>	0.804%
	This class includes employers engaged in formulating and administering Central Government policy (except justice and defence).	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities;</i>	
	(b) <i>the operation or administration of judicial authorities or commissions are included in Class 812000 Justice; and</i>	
	(c) <i>defence administration and provision of defence logistical services are included in Class 820000 Defence.</i>	
	<b>Primary Activities:</b>	
	Central Government administration (except justice and defence)	
	Financial and economic management except banking (Central Government)	

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Governor-General's unit operation

Legislation enactment and enforcement (Central Government)

Parliament, Central, operation

Policy formulation and administration (Central Government)

**811200****State Government Administration**

0.804%

This class includes employers engaged in formulating and administering State Government policy (except justice).

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *the provision and/or management of commercial services and/or business activities, or activities other than government administration, are included in classes appropriate to these activities; and*
- (b) *the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.*

**Primary Activities:**

Financial and economic management except banking (State Government)

Governor's unit, State, operation

Legislation enactment and enforcement (State Government)

Parliament, State, operation

Policy formulation and administration (State Government)

State Government administration (except justice)

**811300****Local Government Administration**

2.820%

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

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *the provision and/or management of commercial services and/or 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.*

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**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.

**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

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**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)

**Subdivision 82 Defence**

Column 1	Column 2	Column 3
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Group/ Class	Title and Description	Rate
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**820 Defence****820000 Defence** 2.303%

This class includes employers of the defence forces (including those staffed by civilian personnel employed by the defence forces) as well as 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. Employers who provide facilities management services to defence bases are included in this class.

*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.*

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**Primary Activities:**

Armed forces unit operation (except manufacturing or educational)

Civil defence operation

Defence base facilities management

Government administration (defence)

**Division N Education**

This Division includes all employers engaged in providing education.

**Subdivision 84 Education**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>841</b>	<b>Preschool Education</b>	
<b>841000</b>	<b>Preschools and Kindergartens</b>	1.917%
	This class includes employers engaged in providing preschool education.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>providing pre-primary school education in conjunction with normal primary school education are included in Class 842100 Infants and Primary Schools;</i>	
	(b) <i>providing child minding or day nursery services are included in Class 871000 Child Care Services; and</i>	
	(c) <i>the operation of child care centres which provide care for children aged 0–6, and where operating times extend beyond normal school hours are included in Class 871000 Child Care Services.</i>	
	<b>Primary Activities:</b>	
	Kindergarten, pre-school, operation (except child minding centre)	
	Pre-school centre operation (except child minding centre)	
<b>842</b>	<b>School Education</b>	
<b>842100</b>	<b>Infants and Primary Schools</b>	0.752%
	This class includes employers engaged in providing infants and primary school education (except combined primary/secondary school	

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education).

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and*
- (b) *providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 842300 Combined Primary and Secondary Education.*

**Primary Activities:**

Boarding school operation (primary school; except combined primary/secondary school)

Combined infants and primary school operation

Infants school operation

Primary school operation (except combined primary/secondary school)

**842200**

**Secondary Education**

0.771%

This class includes employers engaged in providing secondary school education (except combined primary/secondary school education).

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and*
- (b) *providing one or more permanently organised grades or years of primary school education in conjunction with secondary school education are included in Class 842300 Combined Primary and Secondary Education.*

**Primary Activities:**

Agricultural high school operation (except combined primary/secondary school)

Boarding school operation (secondary school education; except combined primary/secondary school)

Matriculation college operation (except combined primary/secondary school)

Secondary college operation (except combined primary/secondary school)

Secondary school operation (except combined primary/secondary school)

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**842300 Combined Primary and Secondary Education 0.644%**

This class includes employers engaged in providing both primary and secondary school education.

*Exclusions and References:*

*Employers mainly engaged in providing student accommodation (except boarding schools) are included in Class 571000 Accommodation.*

**Primary Activities:**

Agricultural high school operation (combined primary/secondary school)

Area school operation (combined primary/secondary school)

Boarding school operation (combined primary/secondary school)

Central school operation (combined primary/secondary school)

District school operation (combined primary/secondary school)

Secondary college operation (combined primary/secondary school)

Secondary school operation (combined primary/secondary school)

**842400 Special School Education 1.332%**

This class includes employers engaged in providing special education and training for children with disabilities (except in normal primary or secondary schools).

*Exclusions and References:*

*Employers mainly engaged in providing normal primary or secondary school education for children with disabilities 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 children with a disability; not providing normal primary or secondary school education)

**843 Post School Education****843100 Higher Education 0.516%**

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.*

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**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.

**Primary Activities:**

Technical and further education college operation

Technical college operation

**844 Other Education**

**844010 Driving Schools** 0.999%

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** 1.180%

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:*

- (a) *providing training in sporting or other recreational activities are included in Class 931911 Sports and Services to Sport nec;*
- (b) *employers supplying apprentices and/or trainees to other businesses on a fee or contract basis are included in the class that most accurately reflects the activities undertaken by the employees concerned. However, the office staff of group training organisations and other organisations whose role is the placement of workers with host employers are included in Class 786100 Employment Placement Services; and*
- (c) *providing undergraduate, postgraduate, technical or vocational*

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*education or courses are to be classified in the appropriate class in Group 843 Post School Education.*

**Primary Activities:**

Art school operation nec

Ballet school operation

Ballet teaching (own account)

Business college operation nec

Coaching college operation

Computer software training

Correspondence school operation nec

Dancing school/studio

Distance education (except technical and further education colleges or universities)

Drama school operation

Education nec

Elocution school operation

Engineering school operation nec

First Aid training

Internet-based education services (except technical and further education colleges or universities)

Language school/college operation

Music school operation nec

Music teaching (own account)

Nursing college operation nec

Occupational Health and Safety training

On-line education services

Paramedical training college operation nec

Teachers college operation nec

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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
Group/ Class	Title and Description	Rate

**861 Hospitals and Nursing Homes**

**861100 Hospitals (Except Psychiatric Hospitals) 1.740%**

This class includes employers engaged in providing hospital (except psychiatric hospital) facilities such as diagnostic medical or surgical services as well as continuous in-patient nursing care. Also included are employers providing both hospital facilities and training of medical and nursing staff.

*Exclusions and References:**Employers mainly engaged in*

- (a) providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals;
- (b) providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and
- (c) providing outpatient dental hospital facilities are included in Class 862300 Dental Services.

**Primary Activities:**

Children's hospital operation

Day surgery, hospital, operation

Ear, nose and throat hospital operation

Eye hospital operation

General hospital operation

Hospital operation (except psychiatric, dental or veterinary hospitals)

Infectious diseases hospital operation (including human quarantine stations)

Maternity hospital operation

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	Obstetric hospital operation	
	Repatriation hospital operation	
	Women's hospital operation	
<b>861200</b>	<b>Psychiatric Hospitals</b>	1.778%
	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.	
	<b>Primary Activities:</b>	
	Psychiatric hospital operation	
<b>861300</b>	<b>Nursing Homes</b>	4.297%
	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).	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in providing accommodation and care (except medical or nursing care as a basic part of the service) to people who are aged or who have a disability are included in Class 872100 Accommodation for the Aged and Class 872200 Residential Care Services nec.</i>	
	<b>Primary Activities:</b>	
	Convalescent home operation	
	Hospice operation	
	Nursing home operation	
<b>862</b>	<b>Medical and Dental Services</b>	
<b>862100</b>	<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.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;</i>	
	(b) <i>providing services of specialist medical practitioners are included in Class 862200 Specialist Medical Services;</i>	

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- (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 services on their own account are included in Class 863900 Other Health Services nec.*

**Primary Activities:**

Clinic, general practice medical, operation

Doctors, general practitioners

Flying doctor service

General practitioner, medical

**862200 Specialist Medical Services**

0.541%

This class includes employers of registered medical practitioners (including such employers as medical clinics or group practices) engaged in providing specialist medical services, other than pathology laboratory operation, on their own account.

*Exclusions and References:**Employers mainly engaged in*

- (a) *operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;*
- (b) *providing services of registered general practice medical practitioners are included in Class 862100 General Practice Medical Services;*
- (c) *providing pathology laboratory operation services are included in Class 863100 Pathology Services;*
- (d) *providing X-ray clinic operation services are included in Class 863900 Other Health Services nec;*
- (e) *providing services of registered specialist medical practitioners in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and*
- (f) *providing paramedical services on their own account are included in Class 863900 Other Health Services nec.*

**Primary Activities:**

Allergist (own account)

Anaesthetist (own account)

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Clinic, specialist medical, operation

Dermatologist (own account)

Gynaecologist (own account)

Hair restoration service (by registered medical practitioner)

Medical service, specialist, (except in association with paramedical, nursing or health related social workers' services within the same employer)

Medical service, specialist, (own account)

Neurologist (own account)

Obstetrician (own account)

Ophthalmologist (own account)

Orthopaedic specialist (own account)

Otorhinolaryngologist (own account)

Paediatrician (own account)

Pathologist (own account)

Physician, consultant (own account)

Plastic surgeon (own account)

Psychiatrist (own account)

Radiologist (own account)

Rheumatologist (own account)

Specialist medical practitioner (own account)

Surgeon (own account)

Thoracic specialist (own account)

Urologist (own account)

**862300****Dental Services**

0.570%

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.

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**Primary Activities:**

Clinic, dental, operation

Dental hospital (outpatient) operation

Dental surgeon (own account)

Endodontist (own account)

Oral pathologist (own account)

Oral surgeon (own account)

Orthodontist (own account)

Paedodontist (own account)

Periodontist (own account)

Prosthodontist (own account)

**863 Other Health Services****863100 Pathology Services**

1.414%

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

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**863200 Optometry and Optical Dispensing 0.862%**

This class includes employers of registered optometrists engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and*
- (b) *retailing spectacles and sunglasses are included in 525500 Watch, Spectacles and Jewellery Retailing.*

**Primary Activities:**

Contact lenses dispensing

Eye testing (optometrist)

Optical dispensing

Optician (own account)

Orthoptist (own account)

Spectacles dispensing

**863300 Ambulance Services 1.264%**

This class includes employers engaged in providing ambulance services.

**Primary Activities:**

Aerial ambulance service

Ambulance service

**863400 Community Health Centres 1.389%**

This class includes employers engaged in providing paramedical, nursing and/or health related social workers' services on their own premises, mainly on the account of government agencies or non-profit organisations. These services may be provided either separately from, or together with, services of registered medical practitioners.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;*

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- (b) *operating pathology laboratories are included in Class 863100 Pathology Services;*
- (c) *providing paramedical (on their own account) are included in Class 863900 Other Health Services nec;*
- (d) *providing alcohol, drug or other counselling services nec are included in Class 872920 Non-Residential Care Services nec; and*
- (e) *providing paramedical, nursing or personal hygiene services to clients in their homes are included in 872910 Home Care Services.*

**Primary Activities:**

Child health centre operation

Community health centre operation

Drug referral centre operation

Medical service, GP or specialist (in association with paramedical nursing and/or health related social workers' services within the same unit)

Paramedical service nec

**863500      Physiotherapy Services      0.952%**

This class includes employers engaged in providing physiotherapy services.

**Primary Activities:**

Physiotherapy service

**863600      Chiropractic Services      1.111%**

This class includes employers engaged in providing chiropractic services.

**Primary Activities:**

Chiropractor service

Osteopath service

**863900      Other Health Services nec      1.092%**

This class includes employers engaged in providing paramedical or health services not elsewhere classified on their own account. This class also includes employers engaged in providing blood bank or X-ray clinic services.

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*Exclusions and References:**Employers mainly engaged in*

- (a) *operating health farms or health resorts which provide accommodation are included in Class 571000 Accommodation;*
- (b) *providing paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres;*
- (c) *providing physiotherapy services are included in Class 863500 Physiotherapy Services;*
- (d) *providing chiropractic services are included in Class 863600 Chiropractic Services;*
- (e) *operating weight loss clinics are included in Class 952920 Personal Services nec; and*
- (f) *providing epilation services using laser hair removal are included in Class 952600 Hairdressing and Beauty Salon*

**Primary Activities:**

Acupuncture service

Audiology service

Blood bank operation

Clinical massage service

Clinical psychology service

Dietitian (own account)

Hair restoration service (except by registered medical practitioner)

Health services nec

Hearing aids dispensing

Herbalist (own account)

Homeopath (own account)

Hydropath (own account)

Massage therapy service

Midwifery services

Occupational therapy service

Paramedical services (own account)

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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)

**Subdivision 87 Community Services**

Column 1	Column 2	Column 3
Class	Title and Description	Rate
<b>871</b>	<b>Child Care Services</b>	
<b>871000</b>	<b>Child Care Services</b>	2.180%
	This class includes employers engaged in providing child care services.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in</i>	
	(a) <i>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.</i>	
	<b>Primary Activities:</b>	
	Before and/or after school (including vacation) care	
	Child care centre operation	

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Child care service, except baby sitting service

Childminding centre operation (except home or school)

Children's nursery operation (except preschool education)

Family day care service (not centre)

**872 Community Care Services****872100 Accommodation for the Aged 3.533%**

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

*Exclusions and References:*

*Employers mainly engaged in providing nursing or convalescent home facilities which include medical or nursing care as a basic part of the service are included in Class 861300 Nursing Homes.*

**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 without the provision of care services to persons who are aged, disadvantaged or who have a disability are included in Class 771120 Residential Property Operators.*

**Primary Activities:**

Children's homes operation

Crisis care accommodation operation

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Home for the disadvantaged nec operation

Juvenile corrective institution operation

Juvenile detention centre operation

Residential refuge operation

Respite residential care operation

**872910****Home Care Services**

3.963%

This class includes employers engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.

*Exclusions and References:**Employers mainly engaged in*

- (a) providing food preparation services to persons who are aged or who have a disability, in their own homes, are included in Class 872920 Non-Residential Care Services nec; and
- (b) providing paramedical, nursing and/or health related social workers' services on their own premises, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres.

**Primary Activities:**

Home care services, nursing, paramedical or personal hygiene

Respite care services provided to clients in their own homes

**872920****Non-Residential Care Services nec**

2.707%

This class includes employers engaged in providing welfare services not elsewhere classified. This class also includes community transport services provided on account of government agencies or not-for-profit organisations to clients who are aged or who have a disability.

*Exclusions and References:**Employers mainly engaged in*

- (a) providing paramedical, nursing or personal hygiene services to clients in their own homes are included in Class 872910 Home Care Services;
- (b) employing caretakers, maids, chauffeurs, gardeners, butlers or other services to provide services in their own homes are included in Class 970000 Private Households Employing Staff;
- (c) providing employment placement services for clients with a disability are included in class 786100 Employment Placement Services;
- (d) business, professional and labour associations and interest groups providing advocacy services as part of their services

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*are included in the appropriate class in group 962 Interest Groups;*

- (e) leasing or sub-leasing residential properties without the provision of care services to persons who are aged, disadvantaged or who have a disability are included in Class 771120 Residential Property Operators;*
- (f) providing employment for people with a disability in commercial activities and/or carrying out activities, which are elsewhere classified, are to be included in the class or classes that most accurately reflect those commercial activities;*
- (g) fund raising on a commission or fee-paying basis for disease and medical condition research, welfare or charity, or fund raising not otherwise classified are included in Class 751900 Services to Finance and Investment nec; and*
- (h) fund raising for disease and medical condition research on their own account are included in Class 781000 Scientific Research.*

**Primary Activities:**

Adoption service

Adult day care centre operation

Advocacy service

Advocacy service for people with disabilities

Alcohol counselling service

Alcoholics anonymous operation

Community information service

Community transport services, not-for-profit

Community welfare service

Counselling service nec

Drug counselling service

Food preparation services to aged and disabled persons in their own homes

Fund raising for charitable or welfare purposes (own account)

Marriage guidance service

Meals on wheels service

Medical advocacy service

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Non-residential welfare service nec

Parole or probationary service

Welfare counselling service

**Division P Cultural and Recreational Services**

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

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

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

**911 Film and Video Services****911100 Film and Video Production 0.648%**

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 0.590%**

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.

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*Exclusions and References:*

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

**Primary Activities:**

Motion picture distribution

Motion picture leasing

Video leasing (excluding hire to the public by video hire outlets)

**911300 Motion Picture Exhibition 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:**

Internet audio broadcasting

News collection for radio broadcasting

Radio service

Radio station operation

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<b>912200</b>	<b>Television Services</b>	0.391%
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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:**

Internet video broadcasting

Cable television station operation

News collection for television services

Television broadcasting

Television service

Television station operation

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


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

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<b>921</b>	<b>Libraries</b>	
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<b>921000</b>	<b>Libraries</b>	1.664%
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This class includes employers engaged in acquiring, collecting, organising, conserving and loaning library materials such as books, magazines, manuscripts, musical scores, maps or prints.

**Primary Activities:**

Archival service

Film archive service

Lending library service

Library service

Mobile library service

Municipal library service

National library service

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Photographic archive service

Public library service

Sound archive service

**922 Museums****922000 Museums**

1.596%

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**

2.260%

This class includes employers engaged in the operation of zoological or botanical gardens or aquariums.

**Primary Activities:**

Aquarium operation

Arboretum operation

Aviary operation

Botanical garden operation

Herbarium operation

Zoological garden operation

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**923900 Recreational Parks and Gardens 2.290%**

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 2.298%**

This class includes employers engaged in providing live theatrical or performance presentations (including concerts, opera, ballet or drama).

**Primary Activities:**

Ballet company operation

Choral group operation

Concert Band operation

Musical comedy company operation

Opera company operation

Orchestra operation

Puppet show operation

Theatrical company operation

**924120 Other Theatre and Musical Performance 1.008%**

This class includes employers engaged in providing live musical performances, other than orchestras and concert bands.

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**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**

0.960%

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)

Writing technical manuals

**925****Services to the Arts****925100****Sound Recording Studios**

0.671%

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.*

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**Primary Activities:**

Sound recording studio operation

**925200 Performing Arts Venues 1.776%**

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 0.590%**

This class includes employers engaged in providing agency services to the arts.

**Primary Activities:**

Casting agency operation

Performing arts ticket agency operation (computerised or manual)

**925920 Services to the Arts nec 1.709%**

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 Wooden Furniture and Upholstered Seat Mfg or 292900 Furniture Manufacturing nec.*

**Primary Activities:**

Costume design service

Services to the arts nec

Set designing service (no mfg)

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Set dressing service (no mfg)

Theatre lighting service

**Subdivision 93 Sport and Recreation**

Column 1	Column 2	Column 3
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Group/ Class	Title and Description	Rate
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**931 Sport**

<b>931110</b>	<b>Horse and Dog Racing Operations</b>	2.250%
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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 of horses which are ridden or which are pulling a vehicle.

*Exclusions and References:*

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

**Primary Activities:**

Dog training (for racing)

Farrier service

Greyhound training

Race course or track operation nec

Race horse training

Racing stables operation

Racing kennels operation

<b>931120</b>	<b>Horse Racing Jockeys</b>	\$16 per mount or drive
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This class consists of employers of horse racing jockeys.

**Primary Activities:**

Jockeys

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<b>931130</b>	<b>Horse Racing Harness Drivers</b>	\$16 per mount or drive
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This class consists of employers of horse racing harness drivers.

**Primary Activities:**

Horse racing harness drivers

<b>931200</b>	<b>Sports Grounds and Facilities nec</b>	1.947%
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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 mainly engaged in*

- (a) *operating sporting grounds or facilities in conjunction with a licensed club are included in Class 574000 Clubs (Hospitality);*
- (b) *operating a licensed club and sporting grounds or facilities on land owned, leased and/or managed by the licensed club are included in Class 574000 Clubs (Hospitality);*
- (c) *operating sporting grounds or facilities on land owned, leased, managed by or in conjunction with a resort, hotel/motel and/or accommodation complex are included in Class 571000 Accommodation;*
- (d) *ski lodge operation are included in Class 571000 Accommodation; and*
- (e) *providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.*

**Primary Activities:**

Athletic field operation

Basketball stadium operation

Billiard saloon operation

Bowling alley, tenpin, operation

Bowling green operation (except licensed club)

Boxing stadium operation

Cable water ski park operation

Golf course or practice range operation (except licensed club)

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Gymnasium operation

Health and fitness centre operation

Netball court/facility operation

Rifle range operation

Rugby league football ground

Skating rink operation

Ski-slope operation (including ski-tow operation)

Speedway operation (motor racing)

Sports ground operation (except licensed club)

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 or associations predominantly engaged in providing services to sporting activities, and employers providing instruction or training in sporting and/or recreational activities not elsewhere classified.

*Exclusions and References:**Employers mainly engaged in*

- (a) providing only administration services to the sporting industry are included in Class 931912 Sports Administration Services;
- (b) ski lodge operation are included in Class 571000 Accommodation;
- (c) providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services; and
- (d) boat charter, lease or rental (with crew) for coastal water transport, except for recreational purposes, are included in Class 630200 Coastal Water Transport.

**Primary Activities:**

Aviation clubs

Exercise class instructors

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Marina operation (pleasure craft)

Martial arts instruction

Personal trainers

Boat operation – recreational –with crew, eg fishing boat charter or sightseeing tours

Riding school operation

Scuba diving (recreational) instruction

Ski-tow operation (excluding ski-slope operation)

Sporting club or association (apart from sports administration services)

Sports coaching service

Sports statistics service

Swimming schools

**931912 Sports Administration Services**

0.529%

This class included employers engaged in providing only administration services to the sporting industry.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *providing referees, coaches, competition officials, sports coaching and training services are included in Class 931911 Sports and Services to Sports nec;*
- (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; and*
- (c) *providing medical and/or other health services to persons engaged in sporting activity are included in the relevant classes in Subdivision 86 Health Services.*

**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

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<b>931930</b>	<b>Professional Boxing</b>	\$68 per capita per bout
<p>This class consists of employers of persons engaged in professional boxing (fist fighting) sports, contests, displays or exhibitions.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers of professional combatants mainly engaged in kickboxing, or styles of boxing other than fist boxing, are included in Class 931950 Professional Combat Sports.</i></p> <p><b>Primary Activities:</b></p> <p>Professional boxing (fist fighting)</p>		
<b>931940</b>	<b>Professional Wrestling</b>	\$68 per capita per bout
<p>This class consists of employers of persons engaged in professional wrestling sports, contests, displays or exhibitions.</p> <p><b>Primary Activities:</b></p> <p>Professional wrestlers</p>		
<b>931950</b>	<b>Professional Combat Sports</b>	\$68 per capita per bout
<p>This class consists of employers of persons engaged in professional combat sports, contests, displays or exhibitions.</p> <p><i>Exclusions and References</i></p> <p><i>Employers of persons mainly engaged in</i></p> <p>(a) <i>professional boxing (fist fighting) are included in Class 931930 Professional Boxing; and</i></p> <p>(b) <i>professional wrestling are included in Class 931940 Professional Wrestling.</i></p> <p><b>Primary Activities:</b></p> <p>Cage fighting, in any of its styles</p> <p>Ju-jitsu or Jiu-jitsu, in any of its styles</p> <p>Kick boxing, in any of its styles</p> <p>Mixed Martial Arts, in any of its styles</p> <p>Muay Thai, in any of its styles</p> <p>Thai boxing, in any of its styles</p> <p>Ultimate fighting, in any of its styles</p>		

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**932 Gambling Services****932100 Lotteries** 0.804%

This class includes employers engaged in operating lotteries or in selling lottery products.

**Primary Activities:**

Art union operation

Lottery agency operation

Lottery operation

**932200 Casinos** 1.693%

This class includes employers engaged in providing a range of gambling services in addition to totalisator or gaming machine services, and other amusements, in a building to which the general public have access. Included are employers providing food, liquor and accommodation services in addition to a full range of gambling services.

*Exclusions and References:*

*Employers mainly engaged in*

- (a) *providing food or liquor and gaming machine services only are included in one of Groups 572 Pubs, Taverns and Bars; 573 Cafes and Restaurants or 574 Clubs (Hospitality); and*
- (b) *operating lotteries and selling lottery products are included in Class 932100 Lotteries.*

**Primary Activities:**

Casino operation

**932900 Gambling Services nec** 0.743%

This class includes employers engaged in providing totalisator, betting or other gambling services (except casinos or lotteries).

**Primary Activities:**

Betting shop operation

Bookmaker operation (own account)

Football pools operation

Gambling employer operation nec

Totalisator agency operation

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**933 Other Recreation Services****933000 Other Recreation Services** 2.197%

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:**

Abseiling adventure

Amusement activity nec

Amusement park or arcade operation

Bungy jumping operation

Camel trek tours

Canyoning adventure operation

Cave diving operation

Circus operation

Dance hall

Entertainment nec

Fireworks and/or pyrotechnic displays

Merry-go-round operation

Outdoor adventure operation nec

Para-gliding adventure tours

Para-sailing adventure tours

Railway operation (by historical railway societies or as a tourist attraction; except amusement park railways)

Recreational activity nec

White water rafting operation

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White water rafting operation (inland waters)

**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
Group/ Class	Title and Description	Rate
<b>951</b>	<b>Personal and Household Goods Hiring</b>	
<b>951100</b>	<b>Video and DVD Hire Outlets</b>	1.216%
	This class includes employers engaged in hiring pre-recorded video cassettes/DVDs for personal use.	
	<b>Primary Activities:</b>	
	Pre-recorded video cassettes hiring to the general public	
	Pre-recorded DVD hiring to the general public	
<b>951900</b>	<b>Personal and Household Goods Hiring nec</b>	2.279%
	This class includes employers engaged in hiring personal or household goods not elsewhere classified.	
	<i>Exclusions and References:</i>	
	<i>Employers mainly engaged in hiring goods for commercial or business use are included in the appropriate class of Group 774 Machinery and Equipment Hiring and Leasing.</i>	
	<b>Primary Activities:</b>	
	Bicycles hiring	
	Camping equipment hiring	
	Domestic appliance hiring	
	Fishing tackle hiring	
	Furniture hiring	
	Hiring of personal or household goods nec	
	Hobby equipment hiring	

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Photographic equipment hiring

Refrigerator hiring

Snow skis hiring

Sound reproducing equipment, household, hiring

Sporting equipment hiring

Stoves or heaters hiring

Television hiring

Video recorder or equipment hiring

Washing machine hiring

**952 Other Personal Services****952110 Laundry and Dry Cleaning Operations 4.327%**

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 3.812%**

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.

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**Primary Activities:**

Dry-cleaning agency operation

Laundromats

Laundry service, domestic

Self-service laundry operation

**952130 Carpet Cleaners** 6.189%

This class includes employers engaged in providing carpet, rug and upholstered furniture cleaning services.

**Primary Activities:**

Carpet and rug cleaning service

Carpet dyeing service

Upholstered furniture cleaning service

**952200 Photographic Film Processing** 0.926%

This class includes employers engaged in developing, printing or other processing of motion picture or other photographic film.

*Exclusions and References:**Employers mainly engaged in*

- (a) Motion picture film production are included in Class 911100 Film and Video Production; and
- (b) Portrait or other photography are included in Class 952300 Photographic Studios.

**Primary Activities:**

Photographic film processing

**952300 Photographic Studios** 0.926%

This class includes employers engaged in undertaking portrait or other photography.

*Exclusions and References:**Employers mainly engaged in*

- (a) retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;
- (b) providing aerial photography services are included in Class 782200 Surveying Services;
- (c) motion picture production are included in Class 911100 Film

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*and Video Production;*

- (d) *video filming which involves paid actors, script writing, external services for editing etc, production of several copies, or commercial usage are included in Class 911100 Film and Video Production; and*
- (e) *developing, printing or other processing of motion picture or other photographic film are included in Class 952200 Photographic Film Processing.*

**Primary Activities:**

Commercial photography service (except aerial photography, motion picture production or photographic film processing)

Photographic vending machine service

Photography service (except aerial photography, motion picture production or photographic film processing)

Portrait photography service

Street photography service

Studio photography service

Video filming service, nec

**952400****Funeral Directors, Crematoria and Cemeteries**

2.299%

This class includes employers engaged in managing funerals, cremations or burials.

**Primary Activities:**

Cemetery operation

Crematorium operation

Funeral directing

Undertaking

**952510****Gardening Services**

4.009%

This class includes employers engaged in providing gardening and lawn mowing services only.

*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*

Insurance Premiums Order 2013-2014

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*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:**

Garden maintenance service

Gardening service

Lawn care service (e.g. fertilising, seeding, spraying)

Lawn mowing service

Maintenance of plants and shrubs in buildings

**952520 Amenity Tree Services**

7.236%

This class includes employers engaged in providing tree surgery and lopping services.

**Primary Activities:**

Arborist

Mulching of vegetation

Tree lopping service

Stump grinding

Tree removal

Tree surgery

**952600 Hairdressing and Beauty Salons**

1.513%

This class includes employers engaged in hairdressing or in providing beauty treatment services.

**Primary Activities:**

Barber shop operation

Beauty salon operation

Epilation service (including laser hair removal)

Hairdressing service

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Manicure service

Pedicure service

Pet grooming services

**952910 Adult Personal Services** 2.069%

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*

- (a) *the operation of health farms mainly providing accommodation are included in Group 571 Accommodation;*
- (b) *surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services;*
- (c) *providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Other Health Services nec; and*
- (d) *providing therapeutic massage services or providing weight reducing services which mainly use exercise and fitness programs are included in Class 931911 Sports and Services to Sport nec.*

**Primary Activities:**

Astrology service

Baby sitting services (except in child care centres or preschools)

Chauffeur service

Cloak room service

Domestic service nec (on a contract or fee basis)

Fortune telling service

Genealogy service

Insurance Premiums Order 2013-2014

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Hair restoration service (cosmetic)

Heraldry service

Introduction agency service

Marriage celebrant (own account)

Massage service nec

Sauna bath operation

Tattooing service

Toilet, public, operation

Turkish bath operation

Weight reducing service (mainly diet planning programs)

**Subdivision 96 Other Services**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>961</b>	<b>Religious Organisations</b>	
<b>961000</b>	<b>Religious Organisations</b>	1.568%
	<p>This class includes religious organisations operated for worship or for the promotion of religious activities. This class also includes employers of Ministers of Religion who are deemed to be workers pursuant to clauses 17 and 18 of Schedule 1 to the <i>Workplace Injury Management and Workers Compensation Act 1998</i>.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers of religious institutions mainly engaged in the provision of education, or operation of hospitals, charitable homes etc, are included in the classes appropriate to these activities.</i></p> <p><b>Primary Activities:</b></p> <p>Bible society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)</p> <p>Church operation</p> <p>Convent operation</p> <p>Diocesan registry operation</p>	

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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)

Synagogue operation

Temple, religious, operation

**962 Interest Groups**

**962100 Business and Professional Associations 0.529%**

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

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Hotelkeepers association operation

Lawyers association operation

Manufacturers association operation

Medical association operation

Pastoralists association operation

Professional sporting associations

Retail traders association operation

Surveyors association operation

Trade association operation (except trade union)

**962200 Labour Associations** 1.056%

This class includes employers engaged in promoting the interests of employees, such as trade unions, councils and associations.

**Primary Activities:**

Industrial union operation

Trade union operation

**962900 Interest Groups nec** 0.804%

This class includes employers engaged in the promotion of community interests not elsewhere classified. It also includes political parties.

*Exclusions and References:*

- (a) *welfare organisations are included in the appropriate classes in Group 872 Community Care Services;*
- (b) *religious institutions are included in Class 961000 Religious Organisations;*
- (c) *sporting associations or clubs are included in Class 931911 Sports and Services to Sports nec or Class 931912 Sports Administration Services; and*
- (d) *commercial enterprises (e.g. coffee shops) of interest groups should be classified according to the business activity of the commercial enterprise.*

**Primary Activities:**

Accident prevention association operation

Associations operation (for promotion of community, environmental or sectional interests) nec

Insurance Premiums Order 2013-2014

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Automobile association operation

Consumers association operation

Housewives association operation

Pensioners association operation

Personal taxpayers association operation

Political party operation

Ratepayers association operation

Society operation (for the prevention of cruelty to animals)

**963 Public Order and Safety Services****963100 Police Services 4.286%**

This class includes employers of government police or security forces.

**Primary Activities:**

Police service (Government)

Police station operation (Government)

Security or intelligence organisation operation (Government)

**963200 Corrective Centres 3.811%**

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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

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**963300 Fire Brigade and Civil Emergency Services 4.348%**

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 4.935%**

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

Insurance Premiums Order 2013-2014

Table B NSW WorkCover Industry Classification System

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**Subdivision 97 Private Household Employing Staff**

Column 1	Column 2	Column 3
Group/ Class	Title and Description	Rate
<b>970</b>	<b>Private Households Employing Staff</b>	
<b>970000</b>	<b>Private Households Employing Staff</b>	1.000%
	<p>This class includes employers engaged in employing caretakers, maids, chauffeurs, gardeners, butlers or other servants for domestic purposes.</p> <p><i>Exclusions and References:</i></p> <p><i>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.</i></p> <p><b>Primary Activities:</b></p> <p>Private households (employing staff)</p>	



New South Wales

## Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

under the

Workers Compensation Act 1987

Her Excellency the Governor, with the advice of the Executive Council and on the recommendation of the WorkCover Authority, has made the following Order under the *Workers Compensation Act 1987*.

GREG PEARCE, M.L.C.,  
Minister for Finance and Services

### Explanatory note

Section 168A of the *Workers Compensation Act 1987* provides that an insurance premiums order may fix (as an **optional alternative method**) an alternative method for calculating the premium payable by an employer who is classified under the order as a large employer (or a person who proposes to become such an employer) for a policy of insurance under that Act.

The object of this Order is to fix such an optional alternative method for calculating premiums (to be known as the Retro-Paid Loss Premium Method) 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 2013 and before 4 pm on 30 June 2014.

This Order also fixes or determines the **required deposit** in respect of such a policy of insurance that an employer may be required to deposit with the Nominal Insurer under section 172A of the *Workers Compensation Act 1987*.

This Order is made under sections 168, 168A and 172A of the *Workers Compensation Act 1987*.

Clause 1 Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

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## Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

under the

Workers Compensation Act 1987

### 1 Name of Order

This Order is the *Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014*.

### 2 Commencement

This Order commences at 4 pm on 30 June 2013 and is required to be published in the Gazette.

### 3 Interpretation

(1) In this Order, words and expressions have the same meanings as they have in the General Order, unless this Order provides otherwise.

(2) In this Order:

**adjustment date**, in relation to a policy of insurance, means each of the following dates:

- (a) the date that is 15 months after the date of the commencement of the period of insurance (the **first adjustment date**),
- (b) the date that is 24 months after the date of the commencement of the period of insurance (the **second adjustment date**),
- (c) the date that is 36 months after the date of the commencement of the period of insurance (the **third adjustment date**),
- (d) the date that is 48 months after the date of the commencement of the period of insurance (the **fourth adjustment date**).

**cost of claims** has the same meaning as in Division 4 of Part 18 of the *Workers Compensation Regulation 2010*.

**General Order** means:

- (a) the *Insurance Premiums Order 2013–2014*, or
- (b) if no such order has been made, the *Insurance Premiums Order 2012–2013*.

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**4 Application of Order**

- (1) This Order applies only to and in respect of policies of insurance for employers to whom the optional alternative method of calculating premiums under section 168A of the Act applies (*retro-paid loss premium policies*).
- (2) This Order applies to and in respect of retro-paid loss premium policies that are to be or have been issued or renewed so as to take effect on or after 4 pm on 30 June 2013 and before 4 pm on 30 June 2014.
- (3) If, before 4 pm on 30 June 2014, an insurance premiums order that applies only to and in respect of retro-paid loss premium policies has not been made in respect of such 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.
- (4) The General Order (other than clauses 3 and 4) applies to and in respect of retro-paid loss premium policies, unless this Order provides otherwise.
- (5) 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 165 of the *Workers Compensation Regulation 2010*.

**5 Classification of large employers**

A large employer within the meaning of the General Order is classified as a large employer under this Order.

**6 Retro-Paid Loss Premium Method of premium calculation**

For the purposes of section 168A of the Act, the alternative method is to calculate the premium for a policy of insurance at the commencement of the period of insurance (*the deposit premium*), and then recalculate the premium at each adjustment date (*the adjusted premium*), in accordance with this Order.

**7 Minimum premium**

Despite any other provision of this Order, a deposit premium and an adjusted premium in respect of any policy of insurance is to be no less than \$175.

Clause 8 Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

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**8 Calculation of required deposit: section 172A of Act**

The required deposit for an employer in relation to a policy of insurance is to be calculated in accordance with the following formula:

- (a) on or before the third adjustment date:

$$R_D = T$$

- (b) after the third adjustment date:

$$R_D = 0.1 \times T$$

where:

$R_D$  is the required deposit in respect of the period of insurance to which the policy relates.

$T$  is the basic tariff premium for the employer, calculated with respect to the period of insurance in accordance with the General Order.

**9 Schedules form part of Order**

Schedules 1–4 form part of this Order.

Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

Method of calculation of deposit premium and adjusted premium—general Schedule 1

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## Schedule 1 Method of calculation of deposit premium and adjusted premium—general

### 1 Calculation of deposit premium and adjusted premium

- (1) The method for calculating the premium for a policy of insurance at the commencement of the period of insurance (*the deposit premium*) is as follows:

$$P_D = (((T \times (1 - S)) \times V_4) \times 1.25) + Q + D + M - A$$

- (2) The method for recalculating the premium for the policy of insurance at each adjustment date (*the adjusted premium*) is as follows:

$$P = (C \times V) + Q + D + M - A$$

but is not less than  $P_{\min}$  and not more than  $P_{\max}$ .

### 2 Interpretation

In this Schedule:

**$P$**  is the adjusted premium for the time being payable by the employer in respect of the period of insurance to which the policy relates (including, 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).

**$C$**  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).

**$V$**  is the claims adjustment factor for the employer determined with respect to the period of insurance to which the policy relates in accordance with Schedule 4 to this Order.

**$P_D$**  is the deposit premium payable by the employer in respect of the period of insurance to which the policy relates.

**$P_{\max}$**  is the maximum premium that is payable by the employer in respect of the period of insurance to which the policy relates, calculated as follows:

$$P_{\max} = (T \times 2.5) + Q + D + M - A$$

## Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

## Schedule 1 Method of calculation of deposit premium and adjusted premium—general

$P_{min}$  is the minimum premium that is payable by the employer in respect of the period of insurance to which the policy relates, calculated as follows:

- (a) in relation to a premium calculated at the first or second adjustment date:

$$P_{min} = (((T \times (1 - S)) \times V_4) \times 1.25) + Q + D + M - A$$

- (b) in relation to a premium calculated at the third or fourth adjustment date:

$$P_{min} = ((T \times (1 - S)) \times V_4) + Q + D + M - A$$

$V_4$  is the claims adjustment factor for the employer determined with respect to the period of insurance to which the policy relates in accordance with Schedule 4 to this Order in relation to the fourth adjustment date.

$T$  is the basic tariff premium for the employer, calculated with respect to the period of insurance in accordance with the General Order.

$S$  is the experience adjustment factor for the employer determined with respect to the period of insurance in accordance with Schedule 3 to this Order.

$Q$  is the premiums adjustment contribution, if any, for the employer calculated with respect to the period of insurance in accordance with the General Order.

$D$  is the dust diseases contribution, if any, for the employer calculated with respect to the period of insurance in accordance with the General Order.

$M$  is the Mine Safety Fund premium adjustment, if any, for the employer calculated with respect to the period of insurance in accordance with the General Order.

$A$  is the apprentice incentive amount, if any, for the employer calculated with respect to the period of insurance in accordance with the General Order.

Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

Method of calculation of deposit premium and adjusted premium—member of a group Schedule 2

## Schedule 2 Method of calculation of deposit premium and adjusted premium—member of a group

### 1 Application of Schedule

Despite Schedule 1, if an employer is a member of a group, the provisions of this Schedule apply.

### 2 Premium at commencement of policy period

The method for calculating the premium for the policy of insurance at the commencement of the period of insurance (*the deposit premium*) is as follows:

$$P_{Ed} = \left( P_{Gd} \times \frac{T_E}{T_G} \right) + Q + D + M - A$$

### 3 Adjusted premium at each adjustment date

The method for recalculating the premium for the policy of insurance at each adjustment date (*the adjusted premium*) is as follows:

$$P_E = \left( P_G \times \frac{[(T_E \times (1 - S_G)) + C_E]}{[(T_G \times (1 - S_G)) + C_G]} \right) + Q + D + M - A$$

### 4 Interpretation

(1) Terms that have a meaning in Schedule 1 have the same meaning in this Schedule.

(2) In this Schedule:

$P_{Ed}$  is the deposit premium payable by the employer who is a member of a group in respect of the period of insurance to which the policy relates.

$P_{Gd}$  is the group deposit premium payable by the members of the group calculated as follows:

$$P_{Gd} = (((T_G \times (1 - S_G)) \times V_4) \times 1.25)$$

## Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

Schedule 2 Method of calculation of deposit premium and adjusted premium—member of a group

$P_{Gmin}$  is the minimum premium that is payable by the members of the group in respect of the period of insurance to which the group's policies relate, calculated as follows:

- (a) in relation to a premium calculated at the first or second adjustment date:

$$P_{Gmin} = (((T_G \times (1 - S_G)) \times V_4) \times 1.25)$$

- (b) in relation to a premium calculated at the third or fourth adjustment date:

$$P_{Gmin} = ((T_G \times (1 - S_G)) \times V_4)$$

$P_{Gmax}$  is the maximum premium that is payable by the members of the group in respect of the period of insurance to which the group's policies relate, calculated as follows:

$$P_{Gmax} = T_G \times 2.5$$

$T_E$  is the basic tariff premium for the employer who is a member of a group calculated in accordance with Schedule 3 to the General Order with respect to the period of insurance.

$T_G$  is the sum of the basic tariff premiums for all the members of a group calculated in accordance with Schedule 3 to the General Order with respect to the period of insurance.

$S_G$  is the experience adjustment factor for a group of which the employer is a member determined with respect to the period of insurance to which the group's policies of insurance relate in accordance with Schedule 3 to this Order.

$P_E$  is the adjusted premium for the time being payable by an employer who is a member of a group in respect of the period of insurance to which the policy relates (including, 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).

$P_G$  is the group adjusted premium payable in respect of the period of insurance to which the group's policies of insurance relate, calculated as follows:

$$P_G = C_G \times V_G$$

but is not less than  $P_{Gmin}$  and not more than  $P_{Gmax}$ .

$C_G$  is the total of the cost of claims for all members of the group in respect of the period of insurance to which the group's policies of

Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

Method of calculation of deposit premium and adjusted premium—member of a group Schedule 2

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insurance relate (not including the cost of any claims under sections 10 (Journey claims) and 11 (Recess claims) of the Act).

$V_G$  is the claims adjustment factor for the group determined with respect to the period of insurance to which the group's policies of insurance relate in accordance with Schedule 4 to this Order.

$C_E$  is the total of the cost of claims for the employer in respect of the period of insurance to which the policy relates (not including the cost of any claims under sections 10 (Journey claims) and 11 (Recess claims) of the Act).

Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

Schedule 3 Experience adjustment factor

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## Schedule 3 Experience adjustment factor

(Schedule 1, clause 2 and Schedule 2, clause 4)

### 1 Where employer not a member of a group

The experience adjustment factor (“S”) for an employer is the factor calculated in accordance with the following formula:

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

### 2 Where employer a member of a group

If the employer is a member of a group, the experience adjustment factor (“S<sub>G</sub>”) for the group is the factor calculated in accordance with the following formula:

$$\frac{0.9T_G}{T_G + 225,000}$$

### 3 Interpretation

In this Schedule:

*T* is the basic tariff premium for the employer calculated:

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

*T<sub>G</sub>* 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 to the General Order with respect to that period of insurance, or
- (b) where the period of insurance to which the premium relates is not 12 months—in accordance with Schedule 3 to the General Order as if the policies to which the premiums relate had a period of insurance of 12 months.

Insurance Premiums Order (Retro-Paid Loss Premium Method) 2013–2014

Claims adjustment factor

Schedule 4

## Schedule 4 Claims adjustment factor

(Schedule 1, clause 2 and Schedule 2, clause 4)

### General

The claims adjustment factor for an employer (“V”) (or for a group (“V<sub>G</sub>”)) at the adjustment date set out in Column 1 of the Table to this clause is, if the employer has (or all the members of the group of employers of which the employer is a member have) elected a large claim limit for the purposes of clause 154 (5) of the *Workers Compensation Regulation 2010* of:

- (a) \$350,000—the factor set out in Column 2 of the Table corresponding to that date, and
- (b) \$500,000—the factor set out in Column 3 of the Table corresponding to that date.

### Table

Column 1 Adjustment date	Column 2 Adjustment factor “V” (or “V <sub>G</sub> ”) for \$350,000 large claim limit	Column 3 Adjustment factor “V” (or “V <sub>G</sub> ”) for \$500,000 large claim limit
First adjustment date (being commencement of policy period plus 15 months)	3.05	2.95
Second adjustment date (being commencement of policy period plus 24 months)	2.10	2.00
Third adjustment date (being commencement of policy period plus 36 months)	1.80	1.70
Fourth adjustment date (being commencement of policy period plus 48 months)	1.75	1.67

**WORKERS' COMPENSATION (DUST DISEASES) ACT 1942****CONTRIBUTIONS UNDER SECTION 6 FOR 2013-2014 FINANCIAL YEAR**

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

- (a) in respect of policies issued or renewed to take effect in the year commencing 30 June 2013, determined the contribution to be paid under section 6 of the Dust Diseases Act by an **insurer** insuring or indemnifying an employer in respect of a class of employment specified in Column 1 of Table 1 to be an amount equal to the percentage of wages (being the total wages payable by the employer to workers in respect of the period of the policy) specified in Column 2 of the Table opposite that class; and
- (b) determined that the 2013-2014 financial year interim contribution to be paid by an **insurer** to the Workers' Compensation (Dust Diseases) Fund in twelve equal instalments by the fifteenth day of each month commencing 15 July 2013 will be as follows:

<b>Insurer</b>	<b>Amount</b>	<b>Contribution</b>
Catholic Church Insurances Limited		\$765,000
Guild Insurance Limited		\$156,000
Hotel Employers Mutual Limited		\$204,000
Racing NSW		\$24,000
StateCover Mutual Limited		\$693,000
Workers Compensation Nominal Insurer		\$78,000,000

and

- (c) determined that upon notification of an employers actual wages paid for the financial year an **insurer's** 2013-2014 financial year contribution is to be calculated in accordance with clause (a) and paid to the Workers' Compensation (Dust Diseases) Fund less previous contributions for the financial year 2013-2014 by 31 October each year; and
- (d) in respect of the year commencing 1 July 2013, determined the contribution to be paid under section 6 of the Dust Diseases Act by each **self-insurer** is to be an amount equal to the percentage of wages (being the total wages payable by the self-insurer to workers in respect of that year) specified in Column 2 of Table 1 below opposite –
  - (i) the class of employment specified in item 1 of Column 1 of Table 1 if, and to the extent that, wages are payable by the self-insurer to workers in respect of employment during that year and of that class; or
  - (ii) the class of employment specified in Column 1 of Table 1 which corresponds to the business activity classification (or classifications) adopted by the WorkCover Authority for the purpose of determining the contribution payable by the self-insurer to the WorkCover Authority Fund for the financial year commencing 1 July 2013; and
- (e) determined that the 2013-2014 interim contribution to be paid by each **self-insurer** to the Workers' Compensation (Dust Diseases) Fund is to be based on a reasonable estimate by the **self-insurer** of the wages to be paid during the financial year and calculated in accordance with clause (d) and paid in two equal instalments on 31 October 2013 and 31 March 2014; and
- (f) determined that the 2013-2014 final contribution to be paid by each **self-insurer** to the Workers' Compensation (Dust Diseases) Fund is to be based on the actual wages paid by the **self-insurer** during the 2013-2014 financial year and calculated in accordance with clause (d) and is to be paid by 31 October 2014 less the interim contribution paid under clause (e),

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

TABLE 1

ITEM NO.	COLUMN 1 <u>Class of Employment</u>	COLUMN 2 <u>Contribution (percentage of wages)</u>
1.	The class of employment in paragraph D(12) of the determination made by the Workers' Compensation (Dust Diseases) Board under section 6(3) of the Dust Diseases Act and published in Gazette No. 64 of 11 May 1979.	4 per cent
2.	Any other class of employment determined by the Workers' Compensation (Dust Diseases) Board under section 6(3) of the Dust Diseases Act.	The percentage specified in this Column opposite the class of employment in Column 1 corresponding to the business classification that applies to the employer concerned in calculating the relevant premium under the Insurance Premiums Order 2013-2014.
3.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 1</b> applies to the employer concerned.	1.25 per cent
4.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 2</b> applies to the employer concerned.	0.50 per cent
5.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 3</b> applies to the employer concerned.	0.28 per cent
6.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 4</b> applies to the employer concerned.	0.165 per cent
7.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 5</b> applies to the employer concerned.	0.11 per cent
8.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 6</b> applies to the employer concerned.	0.075 per cent

- |     |  |                |
|-----|--|----------------|
| 9.  | Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 7</b> applies to the employer concerned. | 0.05 per cent  |
| 10. | Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order 2013-2014, a business classification listed in <b>SCHEDULE 8</b> applies to the employer concerned. | 0.025 per cent |

**NOTE:**

1. If wages are payable by an employer (including a self-insurer) to workers in respect of employment during the relevant period, being employment of the class specified in item 1 of Column 1 of the above Table, the percentage of wages specified in Column 2 for that item applies to such part of the total wages payable to the employer's workers as relates to employment of that class, and items 2-10 of the Table (as the case may require) apply to the remainder of the wages.
2. If, in the calculation of an employer's premium under the Insurance Premiums Order 2013-2014, business classifications mentioned in two or more of Schedules 1-8 below properly apply to the employer, the dust diseases contribution rates in Column 2 of the Table are to apply to such part of the total wages payable by the employer as relates to the relevant classification. The same applies to calculation of a self-insurer's dust diseases contribution by reference to its WorkCover Authority Fund contribution.
3. If the Insurance Premiums Order 2013-2014 does not apply to an employer's policy, the contribution to be paid by the insurer concerned under section 6 of the Dust Diseases Act is to be calculated as if that Order did apply to the policy.
4. See Table A to the Insurance Premiums Order 2013-2014 for full descriptions of relevant business classifications below.
5. The expressions "policy", and "workers" used above have the same meanings as in the *Workers Compensation Act 1987* and the *Workplace Injury Management and Workers Compensation Act 1998* and references to wages "payable" include references to wages paid.
6. The expression "wages" used above has the same meaning as in the Insurance Premiums Order 2013-2014.

Dated this 26 day of April 2013

Julie Newman  
Chief Executive Officer  
**WorkCover Authority of NSW**

<b><u>Class No. in Insurance Premiums Order</u></b>	<b><u>Business Classification</u></b>	<b><u>Contribution (percentage of wages)</u></b>
<b>Schedule 1</b>		<b>1.25 per cent</b>
263210	Fibro-Cement Sheeting Manufacturing	
282100	Shipbuilding	
<b>Schedule 2</b>		<b>0.50 per cent</b>
255100	Rubber Tyre Manufacturing	
424200	Carpentry Services	
425940	Construction Services nec	
<b>Schedule 3</b>		<b>0.28 per cent</b>
041100	Rock Lobster Fishing	
041200	Prawn Fishing	
041300	Finfish Trawling	
041400	Squid Jigging	
041500	Line Fishing	
041900	Marine Fishing nec	
142010	Other Mining nec - Underground	
142020	Other Mining nec - Surface	
221300	Cotton Textile Manufacturing	
221400	Wool Textile Manufacturing	
221500	Textile Finishing	
255900	Other Rubber Product Manufacturing nec	
262100	Clay Brick Manufacturing	
262300	Ceramic Tile and Pipe Manufacturing	
262900	Other Ceramic Product Manufacturing nec	
263100	Cement and Lime Manufacturing	
263400	Concrete Pipe and Box Culvert Manufacturing	
263510	Terrazzo Manufacturing	
271200	Iron and Steel Casting and Forging	
272300	Copper, Silver, Lead and Zinc Smelting, Refining	
281100	Motor Vehicle Manufacturing	
282220	Boat repairing	
282900	Transport Equipment Manufacturing nec	
294900	Manufacturing nec	
421010	Demolition	
422200	Bricklaying Services	
422300	Roofing Services	
423100	Plumbing Services	
424110	Cement Rendering and Plastering	
424300	Tiling and Carpeting Services	
424400	Painting and Decorating Services	
425930	Building Exterior Cleaning and Maintenance Services	
650100	Pipeline Transport	
650900	Transport nec	
662100	Stevedoring	
<b>Schedule 4</b>		<b>0.165 per cent</b>
131100	Iron Ore Mining	
131910	Other Metal Ore Mining nec - Underground	
131920	Other Metal Ore Mining nec - Surface	

141100	Gravel and Sand Quarrying
211110	Abattoirs
211130	Meat Processing
216100	Bread Manufacturing
217100	Sugar Manufacturing
217200	Confectionery Manufacturing
217900	Food Manufacturing nec
218200	Beer and Malt Manufacturing
221100	Wool Scouring
221200	Synthetic Fibre Textile Manufacturing
222200	Textile Floor Covering Manufacturing
222300	Rope, Cordage and Twine Manufacturing
222900	Other Textile Product Manufacturing nec
224100	Men's and Women's Clothing Manufacturing
224200	Tailoring and Dress-making
224300	Sleepwear, Underwear and Baby Clothing Mfg
224900	Other Clothing Manufacturing nec
251000	Petroleum Refining
254200	Paint Manufacturing
254500	Soap and Other Detergent Manufacturing
254900	Other Chemical Product Manufacturing nec
261000	Glass and Glass Product Manufacturing
262200	Ceramic Product Manufacturing
263220	Plaster Product Manufacturing
263520	Concrete Product Manufacturing nec
264010	Fibreglass Insulation Products Manufacturing
264020	Non-Metallic Mineral Product Manufacturing nec
271100	Basic Iron and Steel Manufacturing
271300	Steel Pipe and Tube Manufacturing
272100	Alumina Production
272200	Aluminium Smelting
272900	Basic Non-Ferrous Metal Manufacturing nec
273100	Aluminium Rolling, Drawing, Extruding
273200	Non-Ferrous Metal Rolling, Drawing, Extruding nec
273300	Non-Ferrous Metal Casting
274100	Structural Steel Fabricating
274900	Structural Metal Product Manufacturing nec
275100	Metal Container Manufacturing
275900	Sheet Metal Product Manufacturing nec
276100	Hand Tool and General Hardware Manufacturing
276300	Nut, Bolt, Screw and Rivet Manufacturing
276400	Metal Coating and Finishing
276900	Fabricated Metal Product Manufacturing nec
282210	Boatbuilding
282300	Railway Equipment Manufacturing
285200	Electrical Cable and Wire Manufacturing
286900	Industrial Machinery and Equipment Manufacturing nec
291900	Prefabricated Building Manufacturing nec
294200	Toy and Sporting Good Manufacturing
361000	Electricity Supply
362000	Gas Supply
370100	Water Supply
411100	House Construction
411200	Residential Building Construction nec
423200	Electrical Services
423300	Air Conditioning and Heating Services

424120	Plasterboard and Decorative Plaster Fixing
424510	Aluminium Door and Window Installation
424520	Glazing Services
425910	Scaffolding Services
425920	Exterior/Interior Blind and Awning Installation Services
453900	Building Supplies Wholesaling nec
462400	Motor Vehicle Dismantling
532900	Automotive Repair and Services nec
620000	Rail Transport
630100	International Sea Transport
630200	Coastal Water Transport
662200	Water Transport Terminals
662300	Port Operators
662910	Water Transport Agency Services
662920	Services to Water Transport nec
663000	Services to Air Transport
952110	Laundry and Dry Cleaning Operations
963300	Fire Brigade and Civil Emergency Services

**Schedule 5****0.110 per cent**

131200	Copper Ore Mining - Underground
131300	Copper Ore Mining - Surface
131410	Gold Ore Mining - Underground
131420	Gold Ore Mining - Surface
131500	Mineral Sand Mining
131610	Nickel Ore Mining - Underground
131620	Nickel Ore Mining - Surface
131710	Silver-Lead-Zinc Ore Mining - Underground
131720	Silver-Lead-Zinc Ore Mining - Surface
211140	Animal By-product Processing nec
216200	Cake and Pastry Manufacturing
217300	Seafood Processing
217400	Prepared Animal and Bird Feed Manufacturing
218100	Soft Drink, Cordial and Syrup Manufacturing
218400	Spirit Manufacturing
219000	Tobacco Product Manufacturing
222110	Made-up Textile Product Manufacturing
222120	Furniture Upholstery and Covers Mfg
231200	Wood Chipping
231300	Timber Resawing and Dressing
232100	Plywood and Veneer Manufacturing
233100	Pulp, Paper and Paperboard Manufacturing
233400	Paper Bag and Sack Manufacturing
241220	Newspaper Printing
252000	Petroleum & Coal Product Manufacturing nec
253400	Organic Industrial Chemical Manufacturing nec
253500	Inorganic Industrial Chemical Manufacturing nec
254100	Explosive Manufacturing
254400	Pesticide Manufacturing
254700	Ink Manufacturing
263300	Concrete Slurry Manufacturing
276500	Non-Ferrous Pipe Fitting Manufacturing
281300	Automotive Electrical and Instrument Manufacturing
281900	Automotive Component Manufacturing nec
282400	Aircraft Manufacturing

286100	Agricultural Machinery Manufacturing
286410	Machine Tool and Part Manufacturing
286420	Metal Dies, Cutting, Sinking, Manufacturing and Repairing
286700	Commercial Space Heating and Cooling Equipment Manufacturing
291100	Prefabricated Metal Building Manufacturing
292200	Sheet Metal Furniture Manufacturing
294100	Jewellery and Silverware Manufacturing
370200	Sewerage and Drainage Services
421020	Site Preparation Services
422400	Structural Steel Erection Services
451900	Farm Produce & Supplies Wholesaling nec
452300	Chemical Wholesaling
472200	Clothing Wholesaling
523300	Domestic Hardware and Houseware Retailing
525900	Retailing nec
923900	Recreational Parks and Gardens
952120	Self-service Laundries & Dry Cleaning Agencies

**Schedule 6****0.075 per cent**

013000	Dairy Cattle Farming
030100	Forestry
030210	Softwood Timber Plantation Logging
030220	Hardwood and Other Timber Logging
030300	Services to Forestry
110100	Coal Mining - Underground
110200	Coal Mining - Surface
120000	Oil and Gas Extraction
152000	Other Mining Services
211120	Meat Packing and Freezing
212900	Dairy Product Manufacturing nec
216300	Biscuit Manufacturing
218300	Wine Manufacturing
222130	Non-canvas Textile Blind and Awning Manufacturing
226100	Leather Tanning and Fur Dressing
226200	Leather and Leather Substitute Product Mfg
232200	Fabricated Wood Manufacturing
232910	Wooden Blind Manufacturing
241210	Printing
253100	Fertiliser Manufacturing
254300	Medicinal and Pharmaceutical Product Manufacturing
254600	Cosmetic and Toiletry Preparation Manufacturing
285100	Household Appliance Manufacturing
285400	Electric Light and Sign Manufacturing
286200	Mining and Construction Machinery Manufacturing
286300	Food Processing Machinery Manufacturing
422110	Concrete Construction Services
453100	Timber Wholesaling
473100	Household Appliance Wholesaling
532200	Automotive Electrical Services
532400	Tyre Retailing
611010	Road Freight Transport - Bulk Freight
630300	Inland Water Transport
664900	Services to Transport nec
712000	Telecommunication Services
782920	Technical Services nec

786610	Cleaning Services : Non Government Contractors
786620	Cleaning Services : Government Contractors
861200	Psychiatric Hospitals
963400	Waste Disposal Services

**Schedule 7****0.05 per cent**

012300	Sheep-Beef Cattle Farming
012400	Sheep Farming
021100	Cotton Ginning
021200	Shearing Services
021300	Aerial Agricultural Services
021910	Services to Livestock Farming nec
021920	Services to Crop Farming nec
021930	Services to Fruit & Vegetable Growing nec
021940	Agricultural Land Clearing & Fencing
021950	Other Services to Agriculture nec
021960	Pet Boarding and Kennels nec
141900	Construction Material Mining nec
211210	Poultry Abattoirs
211300	Bacon, Ham and Smallgood Manufacturing
212100	Milk and Cream Processing
212200	Ice Cream Manufacturing
231100	Log Sawmilling
233200	Solid Paperboard Container Manufacturing
233300	Corrugated Paperboard Container Manufacturing
233900	Other Paper Product Manufacturing nec
241100	Paper Stationery Manufacturing
241310	Printing Trade Services
241320	Services to Printing and Publishing nec
253200	Industrial Gas Manufacturing
256200	Plastic Extruded Product Manufacturing
256400	Plastic Product, Rigid Fibre Reinforced, Mfg
276200	Spring and Wire Product Manufacturing
285300	Battery Manufacturing
286500	Lifting and Material Handling Equipment Manufacturing
286600	Pump and Compressor Manufacturing
292300	Mattress Manufacturing (Except Rubber)
292900	Furniture Manufacturing nec
411300	Non-Residential Building Construction
412100	Road and Bridge Construction
422120	Concrete Paving Services
425100	Landscaping Services
451100	Wool Wholesaling
451200	Cereal Grain Wholesaling
472300	Footwear Wholesaling
523500	Recorded Music Retailing
525200	Antique and Used Good Retailing
525400	Flower Retailing
532300	Smash Repairing
611020	Road Freight Transport - Short Distance
611040	Furniture Delivery and Removal Service
661100	Parking Services
661900	Services to Road Transport nec
782300	Consulting Engineering Services
786420	Building Caretaking Services
820000	Defence

843200	Technical and Further Education
844010	Driving Schools
844020	Other Education and Training nec
923100	Zoological and Botanic Gardens
970000	Private Households Employing Staff

**Schedule 8****0.025 per cent**

011100	Plant Nurseries
011200	Cut Flower and Flower Seed Growing
011300	Vegetable Growing
011400	Grape Growing
011500	Apple and Pear Growing
011600	Stone Fruit Growing
011700	Kiwi Fruit Growing
011900	Fruit Growing nec
012100	Grain Growing
012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming
012510	Beef Cattle Farming
012520	Beef Cattle Feedlots
014100	Poultry Farming (Meat)
014200	Poultry Farming (Eggs)
015100	Pig Farming
015200	Horse Farming
015300	Deer Farming
015900	Other Livestock Farming nec
016100	Sugar Cane Growing
016200	Cotton Growing
016900	Other Crop and Plant Growing nec
022000	Hunting and Trapping
042000	Aquaculture
151100	Petroleum Exploration (Own Account)
151200	Petroleum Exploration
151300	Mineral Exploration (Own Account)
151400	Mineral Exploration Services
211220	Poultry Meat Processing
213000	Fruit and Vegetable Processing
214000	Oil and Fat Manufacturing
215100	Flour Mill Product Manufacturing
215200	Cereal Food and Baking Mix Manufacturing
223100	Hosiery Manufacturing
223200	Cardigan and Pullover Manufacturing
223900	Knitting Mill Product Manufacturing nec
225000	Footwear Manufacturing
232300	Wooden Structural Component Manufacturing
232920	Other Wood Product Manufacturing nec
242100	Newspaper Publishing
242200	Other Periodical Publishing
242300	Book and Other Publishing
243000	Recorded Media Manufacturing and Publishing
253300	Synthetic Resin Manufacturing
256100	Plastic Blow Moulded Product Manufacturing
256300	Plastic Bag and Film Manufacturing
256500	Plastic Foam Product Manufacturing
256600	Plastic Injection Moulded Product Manufacturing
274200	Architectural Aluminium Product Manufacturing

281200	Motor Vehicle Body Manufacturing
283100	Photographic and Optical Good Manufacturing
283200	Medical and Surgical Equipment Manufacturing
283900	Professional and Scientific Equipment Manufacturing nec
284100	Computer and Business Machine Manufacturing
284200	Telecommunication, Broadcasting and Transceiving Equipment Manufacturing
284900	Other Electronic Equipment Manufacturing nec
285900	Other Electrical Equipment Manufacturing nec
292100	Wooden Furniture and Upholstered Seat Manufacturing
412200	Non-Building Construction nec
423400	Telecommunication, Alarm and Security System Installation Services
452100	Petroleum Product Wholesaling
452200	Metal and Mineral Wholesaling
461100	Farm and Construction Machinery Wholesaling
461200	Professional Equipment Wholesaling
461300	Computer Wholesaling
461400	Business Machine Wholesaling nec
461500	Electrical and Electronic Equipment Wholesaling nec
461900	Machinery & Equipment Wholesaling nec
462100	Car Wholesaling
462200	Commercial Vehicle Wholesaling
462300	Motor Vehicle New or Used Part Dealing
471100	Meat Wholesaling
471200	Poultry and Smallgood Wholesaling
471300	Dairy Produce Wholesaling
471400	Fish Wholesaling
471500	Fruit and Vegetable Wholesaling
471600	Confectionery and Soft Drink Wholesaling
471700	Liquor Wholesaling
471800	Tobacco Product Wholesaling
471900	Grocery Wholesaling nec
472100	Textile Product Wholesaling
473200	Furniture Wholesaling
473300	Floor Covering Wholesaling
473900	Household Good Wholesaling nec
479100	Photographic Equipment Wholesaling
479200	Jewellery and Watch Wholesaling
479300	Toy and Sporting Good Wholesaling
479400	Book and Magazine Wholesaling
479500	Paper Product Wholesaling
479600	Pharmaceutical and Toiletry Wholesaling
479910	Wholesaling nec
479920	Wholesaling Trade Agent - No Goods Handling
511000	Supermarket and Grocery Stores
512100	Fresh Meat, Fish and Poultry Retailing
512200	Fruit and Vegetable Retailing
512300	Liquor Retailing
512400	Bread and Cake Retailing
512500	Takeaway Food Retailing
512600	Milk Vending
512900	Specialised Food Retailing nec
521000	Department Stores
522100	Clothing Retailing
522200	Footwear Retailing

522300	Fabric and Other Soft Good Retailing
523100	Furniture Retailing
523200	Floor Covering Retailing
523400	Domestic Appliance Retailing
524100	Sport and Camping Equipment Retailing
524200	Toy and Game Retailing
524300	Newspaper, Book and Stationery Retailing
524400	Photographic Equipment Retailing
524500	Marine Equipment Retailing
525100	Pharmaceutical, Cosmetic and Toiletry Retailing
525300	Garden Equipment Retailing
525500	Watch, Spectacles and Jewellery Retailing
526110	Household Equipment Repair Services (Electrical)
526120	Household Equipment Repair Services (Electronics)
526900	Household Equipment Repair Services nec
531100	Car Retailing
531200	Motor Cycle Dealing
531300	Trailer and Caravan Dealing
532100	Automotive Fuel Retailing
571000	Accommodation
572000	Pubs, Taverns and Bars
573000	Cafes and Restaurants
574000	Clubs (Hospitality)
611030	Road Freight Transport - Long Distance
612100	Long Distance Bus Transport
612200	Short Distance Bus Transport (Including Tramway)
612340	Other Road Passenger Transport nec
640100	Scheduled International Air Transport
640200	Scheduled Domestic Air Transport
640300	Non-Scheduled Air and Space Transport
664100	Travel Agency Services
664210	Freight Forwarding (Road) - Goods Handling
664220	Freight Forwarding (Road) - No Goods Handling
664310	Freight Forwarding (Other Than Road) - Goods Handling
664320	Freight Forwarding (Other than Road) - No Goods Handling
664410	Customs Agencies - Goods Handling
664420	Customs Agencies - No Goods Handling
670100	Grain Storage
670900	Storage nec
711110	Postal Delivery Services
711120	Postal Agency Services
711200	Courier Services
731000	Central Bank
732100	Banks
732200	Building Societies
732300	Credit Unions
732400	Money Market Dealers
732900	Deposit Taking Financiers nec
733000	Other Financiers
734000	Financial Asset Investors
741100	Life Insurance
741200	Superannuation Funds
742100	Health Insurance
742200	General Insurance
751100	Financial Asset Broking Services

751900	Services to Finance and Investment nec
752000	Services to Insurance
771110	Residential Strata Schemes
771120	Residential Property Operators
771210	Commercial Property Strata Schemes
771220	Commercial Property Operators and Developers
772000	Real Estate Agents
773000	Non-Financial Asset Investors
774100	Motor Vehicle Hiring
774210	Boat and Ferry Hiring
774220	Other Transport Equipment Leasing nec
774310	Plant and Machinery Hiring and Leasing Without Operator
774320	Plant and Machinery Hiring and Leasing With Operator
774330	Office Equipment Hiring and Leasing
781000	Scientific Research
782100	Architectural Services
782200	Surveying Services
782910	Laboratory Services nec
783100	Data Processing Services
783200	Information Storage and Retrieval Services
783300	Computer Maintenance Services
783400	Computer Consultancy Services
784100	Legal Services
784200	Accounting Services
785100	Advertising Services
785210	Sign Writing
785220	Commercial Art and Display Services
785300	Market Research Services
785400	Business Administrative Services
785410	Corporate Head Office Administration
785500	Business Management Services
786100	Employment Placement Services
786300	Secretarial Services
786411	Investigative Services
786412	Security Services
786500	Pest Control Services
786700	Contract Packing Services nec
786900	Business Services nec
811100	Central Government Administration
811200	State Government Administration
811300	Local Government Administration
812000	Justice
813000	Foreign Government Representation
841000	Preschools and Kindergartens
842100	Infants and Primary Schools
842200	Secondary Education
842300	Combined Primary and Secondary Education
842400	Special School Education
843100	Higher Education
861100	Hospitals (Except Psychiatric Hospitals)
861300	Nursing Homes
862100	General Practice Medical Services
862200	Specialist Medical Services
862300	Dental Services
863100	Pathology Services
863200	Optometry and Optical Dispensing

863300	Ambulance Services
863400	Community Health Centres
863500	Physiotherapy Services
863600	Chiropractic Services
863900	Other Health Services nec
864000	Veterinary Services
871000	Child Care Services
872100	Accommodation for the Aged
872200	Residential Care Services nec
872910	Home Care Services
872920	Non-Residential Care Services nec
911100	Film and Video Production
911200	Film and Video Distribution
911300	Motion Picture Exhibition
912100	Radio Services
912200	Television Services
921000	Libraries
922000	Museums
924110	Theatre and Orchestra Productions
924120	Other Theatre and Musical Performance
924200	Creative Arts
925100	Sound Recording Studios
925200	Performing Arts Venues
925910	Agency Services to the Arts
925920	Services to the Arts nec
931110	Horse and Dog Racing Operations
931200	Sports Grounds and Facilities nec
931911	Sports and Services to Sport nec
931912	Sports Administrators Services
932100	Lotteries
932200	Casinos
932900	Gambling Services nec
933000	Other Recreation Services
951100	Video Hire Outlets
951900	Personal and Household Goods Hiring nec
952130	Carpet Cleaners
952200	Photographic Film Processing
952300	Photographic Studios
952400	Funeral Directors, Crematoria and Cemeteries
952510	Gardening Services
952520	Amenity Tree Services
952600	Hairdressing and Beauty Salons
952910	Adult Personal Services
952920	Personal Services nec
961000	Religious Organisations
962100	Business and Professional Associations
962200	Labour Associations
962900	Interest Groups nec
963100	Police Services
963200	Corrective Centres

2013 No 192



New South Wales

## Workers Compensation Amendment (Small Employers Wages Returns) Regulation 2013

under the

Workers Compensation Act 1987

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

GREG PEARCE, MLC  
Minister for Finance and Services

### Explanatory note

The object of this Regulation is to provide that certain small employers:

- (a) are no longer required to supply estimates of wages returns when renewing a workers compensation insurance policy, and
- (b) are to supply the workers compensation insurer with wages returns within 4 months after the end of each relevant period of insurance (rather than within 2 months, as currently applies to all employers).

This Regulation is made under the *Workers Compensation Act 1987*, including sections 173 and 280 (the general regulation-making power).

**2013 No 192**

Clause 1      Workers Compensation Amendment (Small Employers Wages Returns)  
Regulation 2013

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**Workers Compensation Amendment (Small Employers Wages Returns) Regulation 2013**

under the

Workers Compensation Act 1987

**1 Name of Regulation**

This Regulation is the *Workers Compensation Amendment (Small Employers Wages Returns) Regulation 2013*.

**2 Commencement**

This Regulation commences at 4 pm on 30 June 2013 and is required to be published on the NSW legislation website.

Workers Compensation Amendment (Small Employers Wages Returns)  
Regulation 2013

**2013 No 192**

Amendment of Workers Compensation Regulation 2010

Schedule 1

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## **Schedule 1      Amendment of Workers Compensation Regulation 2010**

**[1]    Clause 147 Employer to supply insurer with return relating to wages—  
standard policies**

Insert after clause 147 (1):

(1A)    Subclause (1) (b) does not apply to a small employer.

**[2]    Clause 147 (2)**

Insert “(other than a small employer)” after “An employer”.

**[3]    Clause 147 (3)–(5)**

Omit clause 147 (3). Insert instead:

- (3)    A small employer must, not later than 4 months after the end of the relevant period of insurance relating to a policy, supply the insurer who issued or renewed the policy with a notice in the approved form, duly completed, which contains a full and correct declaration by the employer of the wages that were actually paid by the employer during that period of insurance to workers employed by the employer.
- (4)    In this clause, *small employer*, in relation to a policy of insurance, has the same meaning as in the relevant insurance premiums order that applies to that policy.
- (5)    This clause does not apply in relation to a retro-paid loss premium policy.