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Insurance Premiums Order 2002–2003

under the

Workers Compensation Act 1987

MARIE BASHIR, Governor

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

Dated this 12th day of June 2002.

By Her Excellency's Command,

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

Explanatory note

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

The object of this Order is to fix the manner in which such a premium is to be calculated in respect of policies of insurance that are to be or have been issued or renewed so as to take effect on or after 4 pm on 30 June 2002.

Clause 1 Insurance Premiums Order 2002–2003

Insurance Premiums Order 2002–2003

under the

Workers Compensation Act 1987

1 Name of Order

This Order is the *Insurance Premiums Order 2002–2003*.

2 Commencement

This Order commences at 4 pm on 30 June 2002.

3 Calculation of insurance premium payable by employer

The premium payable by an employer for a policy of insurance is to be calculated by requiring the premium to be calculated for a period of insurance of not more than 12 months and:

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

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

except that where the basic tariff premium does not exceed \$112,000, the experience adjusted premium $[(T \times (1 - S)) + (E \times S)]$ is not to exceed twice the amount of that basic tariff premium $[2T]$,

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

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

where:

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

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

Insurance Premiums Order 2002–2003

Clause 4

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

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

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

X is the excess surcharge factor for the employer determined with respect to the period of insurance in accordance with Schedule 6 to this Order,

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

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

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

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

4 Schedules and Table A

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

5 Explanatory note

The explanatory note does not form part of this Order.

Insurance Premiums Order 2002–2003

Schedule 1 Interpretation

Schedule 1 Interpretation

1 Definitions

(1) In this Order:

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

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

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

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

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

employer includes a person who proposes to become an employer.

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

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

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

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

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

Insurance Premiums Order 2002–2003

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Schedule 1

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

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

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

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

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

regulations means regulations under the Act.

the Act means the *Workers Compensation Act 1987*.

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

(2) **Predecessor**

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

(3) **Related corporation**

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

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

Insurance Premiums Order 2002–2003

Schedule 1

Interpretation

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

Insurance Premiums Order 2002–2003

Interpretation

Schedule 1

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

2 Classification of employer's business

- (1) For the purposes of this Order, the classification applicable to an employer is the class in Column 2 of Table A (NSW WorkCover Industry Classification System) to which the employer's business corresponds.
- (2) An employer's basic tariff premium is determined having regard to the classification applicable to the employer's business. An employer's business means the employer's business or industrial activity.
- (3) An employer may carry on a single business or more than one business at the same time.
- (4) If an employer carries on a single business, the classification applicable to the business is that which most accurately describes the entire business of the employer. The entire business includes not only the operations and activities directly involved in the conduct of the business, but also all operations and activities incidental to the conduct of the business.
- (5) If an employer carries on more than one business, so that it can be said that the employer carries on separate and distinct businesses, subclause (4) applies to each such separate and distinct business.
- (6) Generally, businesses are not separate and distinct if the operations and activities carried on in those businesses are incidental to one another.
- (7) In determining whether businesses are separate and distinct (for classification purposes) it is relevant to take the following into account:

Insurance Premiums Order 2002–2003

Schedule 1 Interpretation

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- (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).

3 Determination of wages

- (1) In this Order, a reference to wages, in relation to a period of insurance under a policy issued or to be issued to an employer or in relation to a period of 12 months ascertained by reference to any such period of insurance, is a reference:
 - (a) except as provided by paragraph (b), to a reasonable estimate of the monetary value of all wages (not including any wages to which Schedule 8 applies) payable to workers by the employer in respect of the period of insurance or the period of 12 months, as the case may be as calculated by reference to the returns, if any, furnished in accordance with the regulations by the employer to the insurer, or
 - (b) where the monetary value of those wages (not including any wages to which Schedule 8 applies) has been ascertained—to the actual value of those wages.
- (2) If at any time the employer has failed to furnish the returns in respect of any relevant period of insurance and the monetary value of the wages concerned has not been ascertained, the estimate of the monetary value of those wages is taken to be such amount as is calculated by multiplying the monetary value (or reasonable estimate) of wages for the immediately preceding equivalent period of insurance by 1.2.

Insurance Premiums Order 2002–2003

Application

Schedule 2

Schedule 2 Application

1 Policies to which Order applies

- (1) This Order applies to and in respect of policies of insurance that are to be or have been issued or renewed so as to take effect on or after 4 pm on 30 June 2002 and before 4 pm on 30 June 2003.
- (2) If, before 4 pm on 30 June 2003, an insurance premiums order has not been made in respect of policies of insurance taking effect on or after that time, this Order applies to and in respect of those policies pending the making of such an order.

2 Policies exempt from Order

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

Insurance Premiums Order 2002–2003

Schedule 3 Basic tariff premium

Schedule 3 Basic tariff premium

1 General

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

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

where:

W_a, W_b... W_n are each a part of the total wages payable to workers by the employer in respect of the period of insurance for which the premium is to be calculated, being a part of the total wages attributable to a class appearing in Column 2 of Table A applicable to the employer,

R_a, R_b... R_n are each a percentage rate specified in Column 4 of Table A that corresponds with a class applicable to the employer, being a class appearing in Column 2 of Table A opposite the percentage rate.

- (2) For the purposes of subclause (1), the classifications applicable to an employer and the part of total wages payable by an employer that is attributable to any such classification are to be as determined by reference to returns, if any, furnished in accordance with the regulations by the employer to the insurer, or by other information from the employer.

2 Exceptions

- (1) If the policy concerned relates to per capita rates in respect of some or all workers, those rates are to be substituted for wages in respect of those workers to determine “W_a”, “W_b”... “W_n” 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.

3 Transitional adjustment provision

- (1) An employer may apply to the Authority to have a new percentage rate adjusted downward if:

Insurance Premiums Order 2002–2003

Basic tariff premium

Schedule 3

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- (a) the new percentage rate is more than 50% greater than the corresponding transitional adjustment percentage rate, and
- (b) the increase is solely attributable to the change from a classification under the *Insurance Premiums Order 2000–2001* to a classification under this Order (both classifications being correct).
- (2) A downward adjustment to a new percentage rate may not reduce the rate to a percentage rate that is less than the percentage rate that is 50% greater than the corresponding transitional adjustment percentage rate.
- (3) This clause does not apply to any increase in a percentage rate that is due to a change of business activity.
- (4) The Authority may issue guidelines for or with respect to any of the following:
- (a) the manner in which applications under this clause are to be made,
- (b) criteria for determining how downward adjustments are calculated,
- (c) other matters relevant to the transition to the NSW WorkCover Industry Classification System.
- (5) If the Authority calculates a downward adjustment of a percentage rate, the insurer must redetermine the employer's premium in accordance with that adjusted rate.
- (6) A downward adjustment, or an application for a downward adjustment, under this clause is not a ***disputed aspect*** for the purposes of section 170 of the 1987 Act.
- (7) In this clause:
- new percentage rate***, in relation to an employer, means a percentage rate in Column 4 of Table A to this Order that applies to the employer.
- transitional adjustment percentage rate***, in relation to an employer, means a percentage rate determined by the Authority under clause 3 of Schedule 3 to the *Insurance Premiums Order 2001–2002* that applies to the employer.

Insurance Premiums Order 2002–2003

Schedule 4 Experience adjustment factor

Schedule 4 Experience adjustment factor

1 General

(1) The experience adjustment factor (“S”) for an employer is:

(a) where the employer:

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

the factor calculated in accordance with the following formula:

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

(b) in any other case—0,

where:

T is the basic tariff premium for the employer, calculated with respect to the period of insurance in accordance with Schedule 3 to this Order and assuming the period of insurance to which the premium relates to be 12 months (whether or not that period of insurance is in fact 12 months).

(2) For the purposes of subclause (1) (a), an employer is taken to have been insured for the period of 2 years referred to in that paragraph even if there has been a break or breaks in insurance within that period.

2 Employers who were previously self-insurers

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

Insurance Premiums Order 2002–2003

Experience adjustment factor

Schedule 4

3 Employers who acquire business etc

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

4 Reduction of experience adjustment factor

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

Insurance Premiums Order 2002–2003

Schedule 5 Experience premium

Schedule 5 Experience premium

1 General

- (1) The experience premium (“E”) for an employer is to be calculated:
- (a) (i) for the purpose of calculating the initial premium payable before the expiration of the period of insurance for which the premium is to be calculated, and
- (ii) after the period of insurance for which the premium is to be calculated has expired (being a period that is less than 12 months),

in accordance with the following formula:

$$W \times \left\{ \frac{(F_{85} \times C_1) + (F_{86} \times C_2)}{W_1 + W_2} \right\}$$

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

$$W \times \left\{ \frac{(F_{87} \times C_0) + (F_{88} \times C_1) + (F_{89} \times C_2)}{W_0 + W_1 + W_2} \right\}$$

where:

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

*F*₈₅ is 4.7,

*F*₈₆ is 3.5,

*F*₈₇, *F*₈₈ and *F*₈₉ are such numbers as are determined by the Governor on the recommendation of the WorkCover Authority and notified in the Gazette,

*C*₁ and *C*₂ are respectively the totals of the cost of claims for the employer in respect of the last and second last period of 12 consecutive months that occurred before the commencement of the period of insurance (not including the cost of any claims under sections 10 (Journey claims) and 11 (Recess claims) of the Act),

*C*₀ is the total of the cost of claims for the employer in respect of the period of insurance (not including the cost of any claims under sections 10 (Journey claims) and 11 (Recess claims) of the Act),

Insurance Premiums Order 2002–2003

Experience premium

Schedule 5

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

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

- (2) If an employer's policy is renewed and the employer does not supply the insurer, in accordance with clause 6 (2) of the *Workers Compensation (Insurance Premiums) Regulation 1995*, with a duly completed return relating to wages paid during the last period of insurance preceding that renewal, the insurer may, for the purpose of calculating the initial premium payable by the employer for the renewed policy, determine the amount of " W_1 " in the formula in subclause (1) (a) to be the amount determined as " W " in the calculation of the experience premium for the employer in respect of the last period of insurance preceding that renewal.
- (3) If during any past period referred to in C_1 , C_2 , W_1 or W_2 in the formula in subclause (1) (a) a predecessor of the employer was insured under a policy or policies:
 - (a) the cost of claims for the employer during that period includes, for the purposes of C_1 and C_2 , the cost of claims for the predecessor in respect of the business acquired by the employer, and
 - (b) the wages payable to workers by the employer during that period includes, for the purposes of W_1 and W_2 , the wages payable to workers by the predecessor in respect of the business acquired by the employer.
- (4) If the policy concerned relates to per capita rates, those rates are to be substituted for wages to determine W , W_0 , W_1 or W_2 in the applicable formula in subclause (1).
- (5) If the policy concerned relates to both per capita rates and wages, 2 separate calculations of E (" E_1 " and " E_2 ") are to be made and E is to equal the sum of E_1 and E_2 where:
 - (a) " E_1 " is calculated by using the applicable formula in subclause (1),
 - (b) " E_2 " is calculated by using the applicable formula in subclause (1) but also by substituting the per capita rates for wages to determine W , W_0 , W_1 or W_2 in that formula.

	Insurance Premiums Order 2002–2003
Schedule 5	Experience premium

2 Definition

In this Schedule, *cost of claims* has the same meaning as in Part 3 of the *Workers Compensation (Insurance Premiums) Regulation 1995*.

Insurance Premiums Order 2002–2003

Excess surcharge factor

Schedule 6

Schedule 6 Excess surcharge factor

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

- (a) where the employer is a category B employer and there has been no agreement between the employer and the insurer that the employer will repay the prescribed excess amount within the meaning of section 160 of the Act (or such smaller amount as may be agreed on) for claims that arise out of the period of insurance for which the premium is to be calculated—0.03, or
- (b) in any other case—0.

Insurance Premiums Order 2002–2003

Schedule 7 Minimum premium

Schedule 7 Minimum premium

1 Minimum premium payable

- (1) The minimum premium:
 - (a) in respect of a policy relating to domestic or similar workers—is \$38, or
 - (b) in respect of any other policy—is \$120.
- (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.

Insurance Premiums Order 2002–2003

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

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

1 Premium to be reduced

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

2 Exclusion of certain wages from calculation of premium

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

3 Wages to which this Schedule applies

- (1) This Schedule applies to wages payable by an employer in respect of the first 12 months of employment of any worker who:
 - (a) is first employed by the employer (for a minimum period of employment of 12 continuous weeks) on or after 1 July 1992 but only if:
 - (i) the worker is partially incapacitated for work as a result of a 1987 Act injury (whether received before, on or after 1 July 1992) and is no longer employed by a previous employer who employed the worker at the time of the injury, or
 - (ii) the worker has as a result of a 1987 Act injury (whether received before, on or after 1 July 1992) been totally or partially incapacitated for work for a period of at least 12 weeks, is no longer employed by a previous employer who employed the worker at the time of the injury and has been continuously unemployed since that period of incapacity, or
 - (b) is first employed by the employer (otherwise than on a casual or temporary basis) after 1 February 1992 and before 1 April 1993, but only if:
 - (i) the worker is partially incapacitated for work as a result of an injury (received at any time before 1 April 1993) and is no longer employed by a previous employer who employed the worker at the time of injury, or

Insurance Premiums Order 2002–2003

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

- (ii) the worker has been continuously unemployed for at least 3 months immediately before being employed by the employer.
- (2) However, this Schedule does not apply to any such wages unless:
 - (a) application for a premium reduction in respect of those wages is made by the relevant employer in accordance with any guidelines under this Schedule, and
 - (b) any other relevant requirements of the WorkCover Authority are satisfied.

4 Guidelines—Application for reduction of premium etc

- (1) The WorkCover Authority may issue guidelines specifying the method of applying for a premium reduction under this Schedule, including:
 - (a) the form of and the manner of making an application, and
 - (b) any documents relating to the application that the employer must attach to it.
- (2) Those guidelines may also specify the circumstances in which periods of employment or unemployment are to be regarded as continuous for the purposes of clause 3 (1).

5 Definition

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

Insurance Premiums Order 2002–2003

Input tax credit adjustment

Schedule 9

Schedule 9 Input tax credit adjustment

1 General

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

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

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

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

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

where:

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

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

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

X is the excess surcharge factor for the employer determined with respect to the period of insurance in accordance with Schedule 6 to this Order,

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

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

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

Insurance Premiums Order 2002–2003

Schedule 9 Input tax credit adjustment

Table

Column 1	Column 2
Input Tax Credit entitlement	Premium discount relative to 100% ITC
> 90%	Nil
> 80 ≤ 90%	0.6%
> 70 ≤ 80%	1.2%
> 60 ≤ 70%	1.8%
> 50 ≤ 60%	2.4%
> 40 ≤ 50%	3.0%
> 30 ≤ 40%	3.6%
> 20 ≤ 30%	4.2%
> 10 ≤ 20%	4.8%
> 0 ≤ 10%	5.4%
0%	6%

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

- (1) In this Schedule, a reference to the input tax credit entitlement for an employer, in relation to a period of insurance, is a reference to the employer's input tax credit entitlement notified in respect of that period in accordance with clause 9A of the *Workers Compensation (Insurance Premiums) Regulation 1995* by the employer to the insurer.
- (2) If at any time the employer has failed to notify the insurer of the employer's input tax credit entitlement in respect of that period in accordance with clause 9A of the *Workers Compensation (Insurance Premiums) Regulation 1995*, the employer's input tax

Insurance Premiums Order 2002–2003

Input tax credit adjustment

Schedule 9

credit entitlement in respect of that period is for the purposes of this Schedule taken to be 100%.

Insurance Premiums Order 2002–2003

Schedule 10 Premium discount scheme

Schedule 10 Premium discount scheme

1 General

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

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

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

If the basic tariff premium does not exceed \$112,000, and if the experience adjusted premium $[(T \times (1 - S)) + (E \times S)]$ exceeds twice the value of the basic tariff premium $[T]$, then the value of $2T$ replaces the experience premium in the above formula. That is, where the $[2T]$ limit applies, then:

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

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

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

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

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

where:

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

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

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

Insurance Premiums Order 2002–2003

Premium discount scheme

Schedule 10

X is the excess surcharge factor for the employer determined with respect to the period of insurance in accordance with Schedule 6 to this Order,

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

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

PDS level is the PDS level specified for a year of participation of the employer under Part 9 of the *Workers Compensation (Insurance Premiums) Regulation 1995*.

2 Entitlement to a premium discount

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

3 Definition

In this Schedule:

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

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Table A	NSW WorkCover Industry Classification System

Table A NSW WorkCover Industry Classification System

(Schedule 3)

Notes

- 1** The following activities should *not* be considered as separate and distinct businesses (as referred to in clause 2 of Schedule 1):
- (a) Clerical Support Services
 - (b) Management Services
 - (c) Administrative Services
 - (d) Sales and Marketing
 - (e) Head Office Activities
 - (f) Warehousing associated with Manufacturing or Retailing.
- These activities are *not* entitled to a separate class but should be considered incidental to the employer's other activity or activities. Consequently the wages of any such workers will attract the percentage rate of the class that is appropriate to the employer's business.
- 2** In the event that an employer carries on separate and distinct businesses (as referred to in clause 2 of Schedule 1) then workers engaged in the activities listed in clause 1 (a)–(f) are to each be allocated to one of those two or more separate and distinct businesses. Any such allocation will be on the following basis:
- (a) if such a worker is occupied wholly or predominantly in just one of the employer's separate and distinct businesses then the entire wages of the worker will attract the percentage rate of the class appropriate to that business,
 - (b) if such a worker is occupied substantially in more than one of the employer's separate and distinct businesses then the entire wages of the worker will attract the lowest percentage rate of the classes appropriate to the various business activities in which the worker is occupied. (In the event that those two or more separate and distinct businesses each have the same percentage rate then the worker's entire wages will attract the class with the lowest number).

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System

Table A

-
- 3** (1) If an employer:
- (a) is related to another corporation (as referred to in clause 1 (3) of Schedule 1), and
 - (b) predominantly provides clerical, administrative or managerial services to any related corporation,
- the premium payable by the employer is to be calculated by reference to the percentage rate of the class applicable to the related corporation.
- (2) However, in the case where the employer provides such services to more than one related corporation, the premium payable by the employer is to be calculated:
- (a) by reference to the highest percentage rate of the classes applicable to the respective related corporations, or
 - (b) if the employer is able to demonstrate that such services are predominantly provided to a particular related corporation—by reference to the percentage rate of the class applicable to that related corporation.
- 4** If an employer has a business that is covered by Table A's classes 612310, 612315, 612320, 612322, 612324, 612326, 612330, 931120, 931130, 931920, 931930, 931940 or 970000 (being classes that refer to a per capita rate), the employer's basic tariff premium is to be calculated, to the extent that the business relates to those classes, on the basis of the per capita rates concerned rather than on the basis of wages.
- 5** In relation to the class applicable to ministers of religion (961000) note that clauses 17 and 18 of Schedule 1 to the *Workplace Injury Management and Workers Compensation Act 1998* provide special procedures by which ministers of religion may be treated as workers for the purposes of the Act.
- 6** In the case of a labour hire business more than one class may apply. The class applicable to each category of worker hired out is the class that applies to the industry most closely associated with the occupation of the labour provided by the labour hire business.
- 7** In Table A “Mfg” means “Manufacturing”.

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Table A NSW WorkCover Industry Classification System

- 8** Manufacturing in Table A includes the industrial activities of assembly, installation, maintenance and repairing where these activities are not elsewhere classified.
- 9** In Table A “nec” means “Not Elsewhere Classified”.
- 10** The WorkCover Authority may, from time to time, issue guidelines for the application of the NSWIC System.

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Table A
Division A
Subdivision 01

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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
011		Horticulture and Fruit Growing	
	011100	Plant Nurseries	6.75%
		This class includes employers engaged in propagating and growing ornamental plants, plants for transplanting into gardens (such as seedlings or young fruit trees) or bulbs. This class also includes employers engaged in growing turf.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) Growing flowers for seed collection are included in Class 011200 Cut Flower and Flower Seed Growing; and</i> <i>(b) Growing forest nursery stock are included in Class 030300 Services to Forestry.</i>	
		Primary Activities:	
		Bulb propagating	
		Fruit tree nursery operation	
		Ornamental plant growing	
		Plant propagation laboratory	
		Plant stock growing nec	
		Seedling growing	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division A Agriculture, Forestry and Fishing
 Subdivision 01 Agriculture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Turf growing	
		Vine stock nursery operation	
	011200	Cut Flower and Flower Seed Growing	7.24%
		This class includes employers engaged in growing flowers or foliage for cutting for display or growing flowers for seed collection.	
		<i>Exclusions and References:</i> 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	7.33%
		This class includes employers engaged in growing vegetables (except dry field peas or beans or soybeans) for human consumption.	
		<i>Exclusions and References:</i> 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)	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Table A
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Garlic growing	
		Herbs growing nec	
		Kumara growing	
		Melons growing	
		Onions growing	
		Potato growing	
		Seed potato growing	
		Sugar beet growing	
		Sweet potato (kumara) growing	
		Tomato growing	
		Vegetables growing (except dry field peas or beans or soybeans)	
		Vegetable seed growing	
	011400	Grape Growing	7.18%
		This class includes employers engaged in growing or sun-drying grapes.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) preserving (except sun-drying) grapes are</i> <i>included in Class 213000 Fruit; and</i> <i>(b) manufacturing wine are included in Class</i> <i>218300 Wine Mfg.</i>	
		Primary Activities:	
		Grapes growing	

Insurance Premiums Order 2002–2003

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Division A
Subdivision 01

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Grapes sun-drying	
		Table grape growing	
		Vineyard operation	
	011500	Apple and Pear Growing	7.30%
		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	7.30%
		This class includes employers engaged in growing stone fruit.	
		Primary Activities:	
		Apricots growing	
		Cherries growing	
		Nectarine growing	
		Peach growing	
		Plum or prune growing	
	011700	Kiwi Fruit Growing	7.30%

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Table A
Division A
Subdivision 01

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		This class includes employers engaged in growing kiwi fruit.	
		Primary Activities:	
		Kiwi fruit growing	
	011900	Fruit Growing nec	7.38%
		This class includes employers engaged in growing bananas, pineapples, citrus fruit, tree nuts and other fruit not elsewhere classified.	
		Primary Activities:	
		Almond growing	
		Avocado growing	
		Banana growing	
		Berry fruit growing	
		Cashew nut growing	
		Chestnut growing	
		Citrus fruit growing	
		Coconut growing	
		Currant, Red or Black, growing	
		Custard apple growing	
		Fig growing	
		Gooseberry growing	
		Loganberry growing	

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Table A
Division A
Subdivision 01

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Loquat growing	
		Macadamia nut growing	
		Mango growing	
		Mulberry growing	
		Olive growing	
		Passionfruit growing	
		Pawpaw growing	
		Pecan nut growing	
		Persimmon growing	
		Pineapple growing	
		Raspberry growing	
		Strawberry growing	
		Walnut growing	
012		Grain, Sheep and Beef Cattle Farming	
	012100	Grain Growing	11.11%
		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.	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Table A
Division A
Subdivision 01

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>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.</i></p>	
		<p>Primary Activities:</p>	
		Barley growing	
		Cereal grain growing	
		Coarse grain growing	
		Dry field pea or field bean growing	
		Grain seed growing	
		Lupin growing	
		Maize growing	
		Millet growing (except broom millet)	
		Oat growing	
		Oilseed growing nec	
		Peanut growing	
		Rice growing	
		Safflower growing	
		Sorghum growing (except forage sorghum)	
		Soybean growing	
		Sunflower growing	

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Subdivision 01

NSW WorkCover Industry Classification System
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Agriculture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wheat growing	
	012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming	12.08%
		This class includes employers engaged in growing cereal grains mixed with sheep farming or cereal grains mixed with beef cattle farming. This class applies where the wages paid in either one of these activities does not exceed 80% of the total wages paid by the employer.	
		Primary Activities:	
		Beef cattle farming and cereal grain growing	
		Cereal grain growing and sheep or beef cattle farming	
		Prime lamb raising and cereal grain growing	
		Sheep farming and cereal grain growing	
	012300	Sheep-Beef Cattle Farming	11.88%
		This class includes employers engaged in farming both sheep and beef cattle. This class applies where the wages paid in either one of these activities does not exceed 80% of the total wages paid by the employer.	

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NSW WorkCover Industry Classification System
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Agriculture

Table A
Division A
Subdivision 01

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) mixed grain-sheep or grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;</p> <p>(b) farming sheep are included in Class 012400 Sheep Farming;</p> <p>(c) farming beef cattle are included in Class 012510 Beef Cattle Farming; and</p> <p>(d) operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.</p> <p>Primary Activities:</p> <p>Beef cattle and sheep farming</p> <p>Sheep and beef cattle farming</p>	
	012400	<p>Sheep Farming</p> <p>This class includes employers engaged in farming sheep. This class also includes raising sheep for milk.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) mixed grain-sheep are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming; and</p> <p>(b) mixed sheep-beef cattle farming are included in Class 012300 Sheep-Beef Cattle Farming.</p> <p>Primary Activities:</p> <p>Prime lamb raising</p> <p>Raw sheep milk production</p> <p>Sheep farming</p>	12.08%

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Division A
Subdivision 01

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wool growing	
	012510	Beef Cattle Farming	10.52%
		This class includes employers engaged in farming beef cattle on open pasture.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;</i> <i>(b) mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and</i> <i>(c) operating beef cattle feedlots are included in Class 012520 Beef Cattle Feedlots.</i>	
		Primary Activities: Beef cattle farming, grazing Buffalo, domesticated, grazing	
	012520	Beef Cattle Feedlots	10.18%
		This class includes employers engaged in operating beef cattle feedlots where cattle are kept confined in a yard area with watering and feeding facilities.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) mixed grain-beef cattle farming are included in Class 012200 Combined Grain Growing, Sheep Farming and Beef Cattle Farming;</i> <i>(b) mixed sheep-beef cattle farming in Class 012300 Sheep-Beef Cattle Farming; and</i> <i>(c) beef cattle farming on open pasture is included in Class 012510 Beef Cattle Farming.</i>	
		Primary Activities:	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Table A
Division A
Subdivision 01

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Beef cattle feedlots	
013		Dairy Cattle Farming	
	013000	Dairy Cattle Farming	9.85%
		This class includes employers engaged in farming dairy cattle.	
		Primary Activities:	
		Dairy cattle farming	
		Dairy operation	
		Raw cattle milk production	
014		Poultry Farming	
	014100	Poultry Farming (Meat)	8.28%
		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)	

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Table A
Division A
Subdivision 01

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Poultry hatchery operation (meat breeds)	
		Turkey farming	
	014200	Poultry Farming (Eggs)	8.28%
		This class includes employers engaged in farming poultry for production of eggs or in hatching egg breed chicks.	
		Primary Activities:	
		Egg farm operation	
		Poultry farming (for eggs)	
		Poultry hatchery operation (egg breeds)	
015		Other Livestock Farming	
	015100	Pig Farming	9.85%
		This class includes employers engaged in farming pigs.	
		Primary Activities:	
		Pig farming	
		Pig raising	
	015200	Horse Farming	9.85%
		This class includes employers engaged in horse farming.	
		Primary Activities:	
		Horse breeding	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Table A
Division A
Subdivision 01

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Stud farm operation (horses)	
	015300	Deer Farming	9.85%
		This class includes employers engaged in farming deer.	
		Primary Activities:	
		Deer breeding	
		Deer farming for venison	
		Deer velvet production	
	015900	Other Livestock Farming nec	9.85%
		This class includes employers engaged in raising or breeding farm or domestic animals not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in farming aquatic animals are included in Class 042000 Aquaculture.</i>	
		Primary Activities:	
		Beekeeping	
		Bird breeding (except poultry or game birds)	
		Cat breeding	
		Crocodile farming	
		Dairy goat farming	
		Dog breeding	
		Fur skin animals farming	

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Table A
Division A
Subdivision 01

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Goat farming	
		Livestock raising nec	
		Pet breeding	
		Rabbit farming	
		Snake farming	
		Worm farming	
016		Other Crop Growing	
	016100	Sugar Cane Growing	9.85%
		This class includes employers engaged in growing sugar cane.	
		Primary Activities:	
		Sugar cane growing	
	016200	Cotton Growing	9.85%
		This class includes employers engaged in growing cotton.	
		Primary Activities:	
		Cotton growing	
	016900	Other Crop and Plant Growing nec	9.03%
		This class includes employers engaged in crops and growing plants not elsewhere classified.	
		Primary Activities:	
		Arrowroot growing	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Agriculture

Table A
Division A
Subdivision 01

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Bamboo growing	
		Broom millet growing	
		Chicory growing	
		Coffee growing	
		Drug plants growing	
		Flax growing	
		Fodder growing	
		Forage sorghum growing	
		Ginger growing	
		Hay growing	
		Hops growing	
		Jute growing	
		Lavender growing	
		Lucerne growing	
		Mushroom growing	
		Mustard growing	
		Pasture seed growing	
		Ramie growing	
		Seed growing nec	
		Silage production	

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Table A
 Division A
 Subdivision 02

NSW WorkCover Industry Classification System
 Agriculture, Forestry and Fishing
 Services to Agriculture, Hunting and Trapping

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Sudan grass growing

Tobacco farming

Vegetable growing (for fodder)

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

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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021

Services to Agriculture

021100

Cotton Ginning

7.19%

This class includes employers engaged in ginning cotton.

Primary Activities:

Cotton ginning

021200

Shearing Services

13.91%

This class includes employers engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.

Primary Activities:

Goat shearing

Sheep shearing

021300

Aerial Agricultural Services

10.04%

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Services to Agriculture, Hunting and Trapping

Table A
Division A
Subdivision 02

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	11.87%
		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	

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Table A
 Division A
 Subdivision 02

NSW WorkCover Industry Classification System
 Agriculture, Forestry and Fishing
 Services to Agriculture, Hunting and Trapping

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	021920	Services to Crop Farming nec	11.46%
		This class includes employers engaged in providing services to cereal grain farming, cotton growing and other crop, pasture and turf farming.	
		Primary Activities:	
		Crop harvesting	
		Farm irrigation service	
		Fertiliser spreading (except aerial)	
		Hay baling or pressing	
		Lighting for aerial crop spraying	
		Pest and weed control for crop and pasture growing (except aerial)	
		Seed cleaning or grading	
		Services to crop and pasture farming nec	
	021930	Services to Fruit and Vegetable Growing nec	8.26%
		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)	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Services to Agriculture, Hunting and Trapping

Table A
Division A
Subdivision 02

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Services to fruit and vegetable growing nec	
		Vegetable picking	
	021940	Agricultural Land Clearing and Fencing Services	8.28%
		This class includes employers engaged in providing agricultural land clearing, fencing and related services not elsewhere classified.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in levelling or clearing building construction sites are included in 421020 Site Preparation Services</i>	
		Primary Activities:	
		Fencing, agricultural	
		Land clearing, agricultural	
	021950	Other Services to Agriculture nec	1.34%
		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	

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Table A NSW WorkCover Industry Classification System
 Division A Agriculture, Forestry and Fishing
 Subdivision 02 Services to Agriculture, Hunting and Trapping

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wool classing (except reclassing or bulk classing)	
	021960	Pet Boarding and Kennels nec	1.34%
		This class includes employers engaged in providing care and boarding services for domestic pets such as cats and dogs.	
		<i>Exclusions and References:</i>	
		<i>Note: employers providing agistment or boarding services for horses should be included in 021910.</i>	
		Primary Activities:	
		Domestic pet boarding services	
		Dog kennels	
		Catteries	
022		Hunting and Trapping	
	022000	Hunting and Trapping	11.28%
		This class includes employers engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.	
		Primary Activities:	
		Bird trapping	
		Buffalo hunting	
		Crocodile hunting	
		Culling of wild animals	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Forestry and Logging

Table A
Division A
Subdivision 03

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

Subdivision 03 Forestry and Logging

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
030		Forestry and Logging	
	030100	Forestry	9.32%
		This class includes employers engaged in growing standing timber both in native forests or in plantations or in timber tracts.	
		Primary Activities:	
		Forestry	
	030210	Softwood Timber Plantation Logging	14.98%
		This class includes employers engaged in felling softwood timber trees in plantations using fully mechanised equipment.	
		Primary Activities:	

Insurance Premiums Order 2002–2003

Table A
Division A
Subdivision 03

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Forestry and Logging

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Logging, softwood timber plantation	
	030220	Hardwood and Other Timber Logging	14.98%
		This class includes employers engaged in felling hardwood and other timber trees in natural forests, using mechanised or manually-operated equipment, or other logging methods. It also includes cutting and shaping trees for rough-hewn products such as mine timbers, posts and railway sleepers, etc or in cutting trees and scrub for firewood.	
		<i>Exclusions and References:</i> <i>Employers engaged in harvesting or logging softwood plantation timber are included in Class 030210 Softwood Timber Plantation Logging.</i>	
		Primary Activities:	
		Firewood cutting (forest)	
		Logging hardwood timber	
		Mine timbers hewing (forest)	
		Pole hewing (forest)	
		Posts shaping (forest)	
		Pulpwood cutting (forest or bush)	
		Railway sleepers hewing (forest)	
		Rough shaping of forest timber	
		Timber hewing (forest)	
		Tree cutting or felling, natural forests	

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NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Forestry and Logging

Table A
Division A
Subdivision 03

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	030300	<p>Services to Forestry</p> <p>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.</p> <p>Primary Activities:</p> <p>Eucalyptus oil distilling (forest)</p> <p>Forest conservation service</p> <p>Forest nursery operation or service</p> <p>Forest planting</p> <p>Forest products gathering</p> <p>Pine cone collecting</p> <p>Pest control service (forestry; except aerial or wild animal control)</p> <p>Reforestation service</p> <p>Resin gathering</p> <p>Sphagnum moss gathering</p> <p>Timber plantation maintenance</p> <p>Timber tract maintenance</p> <p>Tree pruning (forest)</p>	9.26%

Insurance Premiums Order 2002–2003

Table A
Division A
Subdivision 04

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Commercial Fishing

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

Subdivision 04 Commercial Fishing

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

Marine Fishing

041100

Rock Lobster Fishing

14.98%

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

Exclusions and References:

Employers mainly engaged in

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

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

Primary Activities:

Crayfish, saltwater, fishing

Rock lobster fishing

Rock lobster fishing and processing (aboard vessel at sea)

041200

Prawn Fishing

15.00%

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

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Commercial Fishing

Table A
Division A
Subdivision 04

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) operating vessels used only in processing prawns are included in Class 217300 Seafood Processing; and</i> <i>(b) wholesaling fresh or frozen prawns are included in Class 471400 Fish Wholesaling.</i></p> <p>Primary Activities:</p> <p>Prawn fishing</p> <p>Prawn fishing and processing (aboard vessel at sea)</p>	
	041300	<p>Finfish Trawling</p> <p>This class includes employers engaged in trawling for finfish in ocean or coastal waters.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) operating vessels used only in processing finfish are included in Class 217300 Seafood Processing; and</i> <i>(b) wholesaling fresh or frozen finfish are included in Class 471400 Fish Wholesaling.</i></p> <p>Primary Activities:</p> <p>Finfish trawling</p>	14.98%
	041400	<p>Squid Jigging</p> <p>This class includes employers engaged in catching squid using jigs (multiple spikes spreading radially from a shaft) from ocean or coastal waters.</p> <p>Primary Activities:</p> <p>Squid jigging</p>	15.00%

Insurance Premiums Order 2002–2003

Table A
Division A
Subdivision 04

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Commercial Fishing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	041500	Line Fishing	14.98%
		This class includes employers engaged in line fishing from ocean or coastal waters.	
		Primary Activities:	
		Line fishing	
	041900	Marine Fishing nec	15.00%
		This class includes employers engaged in ocean or coastal water (including estuarine) fishing not elsewhere classified or in other types of marine life gathering.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in operating vessels used mainly in processing fish or fishery products not elsewhere classified are included in Class 217300 Seafood Processing.</i>	
		Primary Activities:	
		Abalone fishing	
		Marine water fishery products gathering	
		Oyster fishing (except from cultivated oyster beds)	
		Pearling (except pearl oyster farming)	
		Seaweed (algae) harvesting	
		Turtle hunting	
042		Aquaculture	
	042000	Aquaculture	8.28%

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Agriculture, Forestry and Fishing
Commercial Fishing

Table A
Division A
Subdivision 04

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in farming of fish, crustaceans or molluscs. This class also includes employers engaged in commercial inland or freshwater fishing.</p> <p>Primary Activities:</p> <p>Crustacean breeding or farming</p> <p>Fish breeding or farming</p> <p>Fish hatchery operation</p> <p>Fishing (freshwater)</p> <p>Molluscs breeding or farming</p> <p>Oyster farming</p> <p>Prawn farming</p> <p>Pearl oyster farming</p> <p>Salmon farming</p> <p>Trout farming</p> <p>Yabbie fishing or farming</p>	

Insurance Premiums Order 2002–2003

Table A	NSW WorkCover Industry Classification System
Division B	Mining
Subdivision 11	Coal Mining

Division B Mining

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

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

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

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

Subdivision 11 Coal Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
110		Coal Mining	
	110100	Coal Mining—Underground	8.80%
		This class includes employers engaged in underground mining of coal.	
		<i>Exclusions and References:</i>	
		<i>(a) All NSW employers undertaking coal mining are required by the Coal Industry Act 1946 to obtain workers compensation insurance with Coal Mines Insurance Limited.</i>	
		<i>(b) Providers of services to coal mines, who do not exclusively provide services to coal mines should be classified under the class which most appropriately reflects the service they provide.</i>	
		Primary Activities:	
		Coal mining—underground	
	110200	Coal Mining—Surface	8.80%

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Oil and Gas Extraction

Table A
Division B
Subdivision 12

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		This class includes employers engaged in open-cut mining of coal.	
		<i>Exclusions and References:</i>	
		<i>(a) All NSW employers undertaking coal mining are required by the Coal Industry Act 1946 to obtain workers compensation insurance with Coal Mines Insurance Limited.</i>	
		<i>(b) Providers of services to coal mines, who do not exclusively provide services to coal mines should be classified under the appropriate class.</i>	
		Primary Activities	
		<i>Coal mining—surface</i>	

Subdivision 12 Oil and Gas Extraction

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
120		Oil and Gas Extraction	
	120000	Oil and Gas Extraction	8.26%
		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.	
		<i>Exclusions and References:</i>	
		<i>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.</i>	
		Primary Activities:	

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Table A
Division B
Subdivision 13

NSW WorkCover Industry Classification System
Mining
Metal Ore Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Gas, natural extraction	
		LNG 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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
131		Metal Ore Mining	
	131100	Iron Ore Mining	4.73%
		This class includes employers engaged in mining iron ore or iron sands.	
		Primary Activities:	
		Iron ore dressing or beneficiating	
		Iron ore mining	
		Iron sands mining	
	131200	Copper Ore Mining—Underground	13.02%
		This class includes employers engaged in underground mining of copper ore.	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Metal Ore Mining

Table A
Division B
Subdivision 13

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</p> <p>Primary Activities:</p> <p>Copper ore leaching</p> <p>Copper ore mining, underground</p> <p>Electro won copper production</p>	
	131300	<p>Copper Ore Mining—Surface</p> <p>This class includes employers engaged in open-cut mining of copper ore.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in custom smelting or refining of copper are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</p> <p>Primary Activities:</p> <p>Copper ore leaching</p> <p>Copper ore mining, surface</p> <p>Electro won copper production</p>	4.73%
	131410	<p>Gold Ore Mining—Underground</p> <p>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.</p>	13.00%

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division B Mining
 Subdivision 13 Metal Ore Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in custom smelting or refining of gold are included in Class 272900 Basic Non-Ferrous Metal Manufacturing nec.</p> <p>Primary Activities:</p> <p>Gold bullion production from underground mines</p> <p>Gold mining from underground mines</p> <p>Gold ores roasting and flotation extraction including metallurgical hydro-extraction from underground mines</p>	
	131420	<p>Gold Ore Mining—Surface</p> <p>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.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in custom smelting or refining of gold are included in Class 272900 Basic Non-Ferrous Metal Manufacturing nec.</p> <p>Primary Activities:</p> <p>Alluvial gold mining</p> <p>Eluvial gold mining</p> <p>Gold bullion production from surface mining operations</p> <p>Gold dredging</p> <p>Gold mining, surface or open-cut mines</p>	5.43%

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Metal Ore Mining

Table A
Division B
Subdivision 13

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Gold ores roasting and flotation extraction including metallurgical hydro-extraction from surface mining operations	
		Gold washing or sluicing	
		Reworking of mullock heaps or tailings for gold	
	131500	Mineral Sand Mining	6.77%
		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	
		Zircon sand mining	
	131610	Nickel Ore Mining—Underground	13.02%
		This class includes employers engaged in underground mining of nickel ores.	
		Primary Activities:	
		Nickel ore mining, underground	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division B Mining
 Subdivision 13 Metal Ore Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	131620	Nickel Ore Mining—Surface This class includes employers engaged in open-cut mining of nickel ores. Primary Activities: Nickel ore mining, surface	5.43%
	131710	Silver-Lead-Zinc Ore Mining—Underground This class includes employers engaged in underground mining ores of silver, lead or zinc. <i>Exclusions and References:</i> <i>Employers mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver, lead or zinc are included in Class 272300 Copper, Silver, Lead and Zinc Smelting, Refining.</i> Primary Activities: Lead ore mining, underground Silver-lead-zinc ore mining, underground Silver ore mining, underground Zinc ore mining, underground	13.00%
	131720	Silver-Lead-Zinc Ore Mining—Surface This class includes employers engaged in open-cut mining ores of silver, lead or zinc. <i>Exclusions and References:</i> <i>Employers mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver, lead or zinc are included in Class 2723 Copper, Silver, Lead and Zinc Smelting, Refining.</i>	5.43%

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Metal Ore Mining

Table A
Division B
Subdivision 13

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Lead ore mining, surface	
		Silver-lead-zinc ore mining, surface	
		Silver ore mining, surface	
		Zinc ore mining, surface	
	131910	Other Metal Ore Mining nec—Underground	13.00%
		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	

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Table A
Division B
Subdivision 13

NSW WorkCover Industry Classification System
Mining
Metal Ore Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Uranium ore mining, underground	
	131920	Other Metal Ore Mining nec—Surface	5.43%
		This class includes employers engaged in open-cut mining of metallic mineral ores not elsewhere classified.	
		Primary Activities:	
		Aluminium ore mining, surface	
		Antimony ore mining, surface	
		Bauxite mining, surface	
		Beryllium ore mining, surface	
		Bismuth ore mining, surface	
		Iron pyrite mining, surface	
		Manganese ore mining, surface	
		Metallic ore mining nec, surface	
		Molybdenite mining, surface	
		Platinum group metals mining, surface	
		Tantalite mining, surface	
		Tin ore mining, surface	
		Tungsten ore mining, surface	
		Uranium ore mining, surface	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Other Mining

Table A
Division B
Subdivision 14

Subdivision 14 Other Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
141		Construction Material Mining	
	141100	Gravel and Sand Quarrying This class includes employers engaged in quarrying, washing or screening of sand or natural gravel. <i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) Quarrying, crushing or screening crushed or broken stone are included in Class 141900 Construction Material Mining nec and</i> <i>(b) Quarrying silica for industrial purposes are included in Class 142020 Mining nec—Surface.</i>	7.58%
	141900	Construction Material Mining nec 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.	6.73%

Insurance Premiums Order 2002–2003

Table A	NSW WorkCover Industry Classification System
Division B	Mining
Subdivision 14	Other Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) quarrying river gravel are included in Class 141100 Gravel and Sand Quarrying;</i> <i>(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</i> <i>(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.</i></p> <p>Primary Activities:</p> <p>Aggregate quarrying</p> <p>Bentonite quarrying</p> <p>Blue metal stone quarrying</p> <p>Brick shale quarrying</p> <p>Building stone quarrying</p> <p>Cement clay quarrying</p> <p>Chalk quarrying</p> <p>Clay quarrying</p> <p>Concrete crushing and recycling</p> <p>Construction materials crushing or screening</p> <p>Dimension stone quarrying</p> <p>Earth, soil or filling quarrying</p>	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Other Mining

Table A
Division B
Subdivision 14

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Fullers earth quarrying	
		Granite quarrying	
		Limestone quarrying	
		Marble quarrying	
		Road fill quarrying	
		Sandstone quarrying	
		Slate quarrying	
		Stone quarrying	
		Tile clay quarrying	
142		Other Mining	
	142010	Other Mining nec—Underground	13.00%
		This class includes employers engaged in underground mining of minerals not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) refining of salt are included in Class 217900 Food Mfg nec; and</i>	
		<i>(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and (d) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.</i>	
		Primary Activities:	
		Abrasives mining, underground	
		Alabaster mining, underground	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division B Mining
 Subdivision 14 Other Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Alum mining, underground	
		Alunite mining, underground	
		Barite mining, underground	
		Chrysoprase mining, underground	
		Diamond mining, underground	
		Diatomite mining, underground	
		Fluorspar mining, underground	
		Gemstone mining, underground	
		Glauconite mining, underground	
		Graphite mining, underground	
		Gypsum mining, underground	
		Jade mining, underground	
		Kyanite mining, underground	
		Lithium minerals mining, underground	
		Magnesite mining, underground	
		Mica mining, underground	
		Mineral pigments mining nec, underground	
		Opal mining, underground	
		Phosphate rock mining, underground	
		Silica mining (for industrial purposes), underground	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Other Mining

Table A
Division B
Subdivision 14

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Vermiculite mining, underground	
		Zeolite mining, underground	
	142020	Other Mining nec—Surface	5.43%
		This class includes employers engaged in open-cut mining or quarrying of minerals not elsewhere classified.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) refining of salt are included in Class 217900 Food Mfg nec;</i> <i>(b) manufacturing synthetic gemstones are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and</i> <i>(c) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.</i>	
		Primary Activities:	
		Abrasives mining, surface	
		Alabaster mining, surface	
		Alum mining, surface	
		Alunite mining, surface	
		Barite mining, surface	
		Chrysoprase mining, surface	
		Diamond mining, surface	
		Diatomite mining, surface	
		Felspar quarrying, surface	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division B Mining
 Subdivision 14 Other Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Flint quarrying, surface	
		Fluorspar mining, surface	
		Gemstone mining, surface	
		Glaucosite 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	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Mining
Services to Mining

Table A
Division B
Subdivision 15

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Vermiculite mining, surface

Zeolite mining, surface

Subdivision 15 Services to Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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151

Exploration

151100

Petroleum Exploration (Own Account)

5.43%

This class includes employers engaged in exploring for crude petroleum and natural gas on their own account.

Exclusions and References:

Employers mainly engaged in undertaking general exploration contracts for particular minerals are included in Class 151200 Petroleum Exploration Services.

Primary Activities:

Own account exploration for petroleum and natural gas

151200

Petroleum Exploration Services

4.73%

This class includes employers engaged in undertaking general exploration contracts for petroleum or natural gas.

Primary Activities:

Natural gas exploration on contract

Petroleum exploration on contract

Insurance Premiums Order 2002–2003

Table A
Division B
Subdivision 15

NSW WorkCover Industry Classification System
Mining
Services to Mining

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	151300	Mineral Exploration (Own Account)	4.73%
		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>	
		Primary Activities:	
		Own account exploration for minerals	
	151400	Mineral Exploration Services	6.95%
		This class includes employers engaged in undertaking general exploration contracts for particular minerals on a contract or fee basis.	
		Primary Activities:	
		Mineral exploration on contract	
152		Other Mining Services	
	152000	Other Mining Services	13.00%
		This class includes employers engaged in carrying out part only of a mining operation on a fee or contract basis. This class also includes employers engaged in providing specialist oilfield services.	

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NSW WorkCover Industry Classification System
Mining
Services to Mining

Table A
Division B
Subdivision 15

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

Employers mainly engaged in

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

Primary Activities:

Contract mining services

Oil and gas field services nec

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Table A	NSW WorkCover Industry Classification System
Division C	Manufacturing
Subdivision 21	Food, Beverage and Tobacco Manufacturing

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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
211		Meat and Meat Product Manufacturing	
	21110	Abattoirs	15.00%
		This class includes employers engaged in slaughtering and boning animals (except poultry).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in slaughtering poultry are included in Class 211210 Poultry Abattoirs.</i>	
		Primary Activities:	
		Abattoir operation (except poultry abattoir operation)	
	21120	Meat Packing and Freezing	10.58%
		This class includes employers engaged in boning, freezing or packing fresh meat (except poultry), but does not include employers undertaking any slaughtering of animals.	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Manufacturing
Food, Beverage and Tobacco Manufacturing

Table A
Division C
Subdivision 21

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers engaged in</i></p> <p>(a) <i>slaughtering animals (other than poultry) are included in Class 211110;</i></p> <p>(b) <i>packing or freezing poultry meat are included in Class 211220 Poultry Meat Processing; and</i></p> <p>(c) <i>retailing fresh meat and butchers' shop operation are included in Class 512100.</i></p> <p>Primary Activities:</p> <p>Animal meat packing and freezing (except poultry)</p> <p>Beefburgers, frozen, mfg (except precooked)</p> <p>Frozen meat mfg (except poultry)</p> <p>Meat packing, fresh (except poultry)</p>	
	211130	<p>Meat Processing</p> <p>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).</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>slaughtering animals (other than poultry) are included in Class 211110;</i></p> <p>(b) <i>manufacturing or canning bacon or ham are included in Class 211300 Bacon, Ham and Smallgoods Mfg; and</i></p> <p>(c) <i>retailing processed meat products are included in the appropriate class in Group 512 Specialised Food Retailing</i></p> <p>Primary Activities:</p>	7.19%

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Table A NSW WorkCover Industry Classification System
 Division C Manufacturing
 Subdivision 21 Food, Beverage and Tobacco Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	3.58%
		This class includes employers engaged in rendering lard or tallow and processing animal by-products for use in other manufacturing processes, not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>(a) Employers mainly engaged in manufacturing refined animal oils or fats (except neatsfoot oil) are included in Class 214000 Oil and Fat Mfg; and</i>	
		<i>(b) manufacturing musical instrument strings or surgical sutures from animal gut are included in Class 294900 Manufacturing nec.</i>	
		Primary Activities:	
		Animal oils or fats, unrefined, mfg	
		Boiling down works	
		Bungs, caps or weasands, mfg	
		Gut materials, hand or machine split, mfg (for further processing)	
		Rendering lard and/or tallow	
		Sausage casing, mfg	

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	211210	Poultry Abattoirs	15.00%
		This class includes employers engaged in slaughtering poultry and game birds.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) dressing, freezing, packing or canning poultry are included in Class 211220 Poultry Meat Processing; and</i> <i>(b) manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and Smallgood Mfg.</i>	
		Primary Activities: Abattoir operation (poultry) Game bird (eg pheasant, quail) slaughtering	
	211220	Poultry Meat Processing	7.19%
		This class includes employers engaged in dressing, freezing or packing poultry and game birds where no slaughtering is undertaken.	
		<i>Exclusions and References:</i> <i>Employers engaged in</i> <i>(a) slaughtering poultry are included in Class 211210 Poultry Abattoirs; and</i> <i>(b) manufacturing poultry based smallgoods are included in Class 211300 Bacon, Ham and Smallgood Mfg.</i>	
		Primary Activities: Croquettes mfg (from poultry meat) Frozen poultry mfg Meals, poultry offal, mfg	

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		Poultry meat mfg	
		Poultry packing	
	211300	Bacon, Ham and Smallgood Manufacturing	7.19%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) rendering lard are included in Class 211140 Animal By-product Processing;</i> <i>(b) refining lard are included in Class 214000 Oil and Fat Mfg; and</i> <i>(c) manufacturing meat paste (including ham paste) are included in Class 217900 Food Manufacturing nec.</i>	
		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)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Sausages mfg (except canned)	
		Smallgoods mfg	
212		Dairy Product Manufacturing	
	212100	Milk and Cream Processing	7.19%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing or canning condensed, concentrated or evaporated skim milk, cream or buttermilk, are included in Class 212900 Dairy Product Mfg nec.</i>	
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Yoghurt mfg	
	212200	Ice Cream Manufacturing	7.19%
		This class includes employers engaged in manufacturing ice cream or frozen confectionery.	
		<i>Exclusions and References:</i> 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	7.19%
		This class includes employers engaged in manufacturing butter, cheese, condensed, concentrated or evaporated milk, milk powder, and dairy products not elsewhere classified.	
		<i>Exclusions and References:</i> 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)	

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

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Skim milk, dried, mfg	
		Whey or whey powder mfg	
213		Fruit and Vegetable Processing	
	213000	Fruit and Vegetable Processing	6.01%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) sun-drying fruit are included in the appropriate classes of Group 011 Horticulture and Fruit Growing;</i> <i>(b) manufacturing Worcestershire sauce or potato crisps or similar snack foods are included in Class 217900 Food Mfg nec;</i> <i>(c) manufacturing, canning, bottling or cartoning fruit juices or fruit juice drinks of less than single strength are included in Class 218100 Soft Drink, Cordial and Syrup Mfg;</i> <i>(d) manufacturing wine vinegar are included in class 218300 Wine Mfg; and</i> <i>(e) packing fresh fruit are included in Class 471500 Fruit and Vegetable Wholesaling.</i>	
		Primary Activities:	
		Baby foods, canned or bottled, mfg (except milk based)	
		Baked beans mfg	
		Candied or preserved peel mfg	

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

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		Vegetables, preserved, mfg (including canned, dehydrated, dried or quick-frozen)	
		Vegetable salads mfg	
		Vinegar mfg (except wine vinegar)	
214		Oil and Fat Manufacturing	
	214000	Oil and Fat Manufacturing	6.08%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing unrefined animal oils or fats (except neatsfoot oil) or in rendering tallow or lard are included in Class 211140 Animal By-product Processing; and</i> <i>(b) distilling or refining essential oils are included in Class 254900 Chemical Product Mfg nec.</i>	
		Primary Activities:	
		Animal oils, refined, mfg	
		Cotton linters mfg	
		Deodorised vegetable oils mfg	
		Edible oils or fats, blended mfg	
		Fish or other marine animal oils or meal mfg	
		Lard, refined, mfg	

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		Margarine mfg	
		Tallow, refined, mfg	
		Vegetable oil, meal or cake mfg	
215		Flour Mill and Cereal Food Manufacturing	
	215100	Flour Mill Product Manufacturing	5.10%
		This class includes employers engaged in milling flour, (except rice flour) or in manufacturing cereal starch, gluten, starch sugars or arrowroot.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(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;</i>	
		<i>(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</i>	
		<i>(c) repacking flour or cereal foods are included in Class 471900 Grocery Wholesaling nec.</i>	
		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)	

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		Cornflour mfg	
		Dextrin mfg	
		Dextrose mfg	
		Flour, wheat, mfg (except self-raising flour)	
		Glucose mfg	
		Gluten mfg	
		Pollard mfg (from wheat, barley or rye)	
		Rye flour, meal or offal mfg (except prepared breakfast food)	
		Sausage binder or similar meal mfg (from wheat)	
		Semolina mfg	
		Starch mfg	
		Starch sugars mfg	
		Wheat germ mfg	
		Wheat meal mfg (for human consumption; except prepared breakfast food)	
	215200	Cereal Food and Baking Mix Manufacturing	5.10%
		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.	

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		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing prepared animal or bird foods from cereals, or in manufacturing cereal meal, grain offal or crushed grain for use as fodder (from whole grain, except from rice or rye) are included in Class 217400 Prepared Animal and Bird Feed Mfg; and</i> <i>(b) repacking cereal food products are included in Class 471900 Grocery Wholesaling nec.</i></p> <p>Primary Activities:</p> <p>Baking mixes, prepared, mfg</p> <p>Baking powder mfg</p> <p>Batter mixes mfg</p> <p>Bread dough, frozen, mfg</p> <p>Bread mixes, dry, mfg</p> <p>Cake mixes mfg</p> <p>Cereal breakfast foods, prepared, mfg</p> <p>Cereal foods mfg nec</p> <p>Crumbs mfg (made from cereal food; except biscuit or bread-crumbs)</p> <p>Custard powder mfg</p> <p>Desserts, prepared, mfg (in dry form) nec</p> <p>Farina mfg</p> <p>Jelly crystals mfg</p> <p>Milled rice mfg</p>	

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		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	7.09%
		This class includes employers engaged in manufacturing bread.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) selling to the public bread baked on the same premises are included in Class 512400 Bread and Cake Retailing; and</i>	
		<i>(b) manufacturing unleavened bread are included in Class 216300 Biscuit Mfg.</i>	

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		Primary Activities:	
		Bread bakery operation	
		Breadcrumbs mfg	
		Bread rolls mfg	
		Fruit loaf mfg	
		Leavened bread mfg	
	216200	Cake and Pastry Manufacturing	7.04%
		This class includes employers engaged in manufacturing cakes, pastries, pies or similar bakery products (including canned or frozen bakery products).	
		<i>Exclusions and References:</i> <i>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.</i>	
		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)	

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		Pies mfg	
		Plum pudding mfg	
	216300	Biscuit Manufacturing	3.58%
		This class includes employers engaged in manufacturing biscuits (including unleavened bread).	
		<i>Exclusions and References:</i> 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	5.53%
		This class includes employers engaged in manufacturing raw or refined sugar, or molasses.	
		Primary Activities:	

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		Brown sugar mfg	
		Cane syrup mfg	
		Caster sugar mfg	
		Icing sugar mfg	
		Icing sugar mixture mfg	
		Molasses mfg	
		Sugar mfg	
		Treacle mfg	
	217200	Confectionery Manufacturing	5.10%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Marshmallows mfg	
		Marzipan mfg	
		Nuts, candied, mfg	
		Popcorn, candied, mfg	
	217300	Seafood Processing	6.25%
		This class includes employers engaged in processing fish or other seafoods. This class also includes employers engaged in operating vessels which process but do not catch fish or other seafoods.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Group 041 Marine Fishing; and</i> <i>(b) freezing whole fin fish, or shelling or freezing oysters or bottling oysters in brine are included in Class 471400 Fish Wholesaling.</i>	
		Primary Activities:	
		Crustaceans, processed, mfg (including cooked and/or frozen) nec	
		Fish, canned, mfg	
		Fish cleaning or filleting	
		Fish, dried or smoked, mfg	
		Fish fillet mfg	
		Fish loaf or cake mfg	

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		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	6.58%
		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).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) slaughtering animals for pet food are included in Class 211110 Abattoirs or 211210 Poultry Abattoirs;</i>	
		<i>(b) boning, freezing or packing fresh meat are included in Class 221120 Meat Packing and Freezing;</i>	
		<i>(c) manufacturing animal feeds prepared from dried skim milk powder are included in Class 212900 Dairy Product Mfg nec;</i>	
		<i>(d) manufacturing crushed rye, or rye flour, meal or offal for use as fodder are included in Class 215100 Flour Mill Product Mfg; and</i>	
		<i>(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.</i>	

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		Primary Activities:	
		Animal feed, prepared, mfg (except uncanned meat or bone meal or protein enriched skim milk powder)	
		Animal food, canned, mfg	
		Bird feed mfg	
		Cattle lick mfg	
		Cereal meal mfg (for fodder; except from rice or rye)	
		Chaff mfg	
		Crushed grain mfg (including mixed; for fodder)	
		Dehydrated lucerne mfg	
		Dog biscuits mfg	
		Fodder, prepared, mfg	
		Grain offal mfg (for fodder; except from rice or rye)	
		Lucerne cubes mfg	
		Lucerne meal mfg	
		Pet food, canned, mfg	
		Poultry feed, prepared, mfg	
		Salt lick, mfg	
		Sheep lick mfg	

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	217900	Food Manufacturing nec	6.15%
		This class includes employers engaged in manufacturing food products not elsewhere classified (including snack foods and prepared meals).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing sugar are included in Class 217100 Sugar Mfg;</i> <i>(b) refining salt for industrial purposes are included in Class 253500 Inorganic Industrial Chemical Mfg nec;</i> <i>(c) egg pulping or drying are included in Class 471900 Grocery Wholesaling nec; and</i> <i>(d) blending or packing tea are included in Class 471900 Grocery Wholesaling nec.</i>	
		Primary Activities:	
		Coffee mfg	
		Corn chips mfg	
		Dessert mixes, liquid, mfg	
		Flavoured water packs mfg (for freezing into flavoured ice)	
		Flavourings, food, mfg	
		Food colourings mfg	
		Food dressings mfg	
		Food mfg nec	
		Ginger product mfg (except confectionery)	

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		Herbs, processed, mfg	
		Honey, blended, mfg	
		Hop extract, concentrated, mfg	
		Ice mfg (except dry ice)	
		Meat or ham pastes mfg	
		Nut foods mfg (except candied)	
		Pearl barley mfg	
		Potato crisps mfg	
		Pre-prepared meals mfg nec	
		Pretzels mfg	
		Rice preparations mfg nec	
		Salt, cooking or table, mfg	
		Savoury specialities mfg	
		Seasonings, food, mfg	
		Soya bean concentrates, isolates or textured protein mfg	
		Spices mfg	
		Taco, tortilla and tostada shells mfg	
		Tea mfg	
		Yeast or yeast extract mfg	
218		Beverage and Malt Manufacturing	

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	218100	Soft Drink, Cordial and Syrup Manufacturing	5.10%
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing, canning or bottling single strength or concentrated fruit juices are included in Class 213000 Fruit and Vegetable Processing.</i></p> <p>Primary Activities:</p> <p>Beer, non-alcoholic, mfg</p> <p>Carbonated waters or cordials mfg</p> <p>Cider, non-alcoholic, mfg</p> <p>Cordial mfg</p> <p>Fruit juices or fruit juice drinks mfg (less than single strength)</p> <p>Mineral water mfg</p> <p>Perry, non-alcoholic, mfg</p> <p>Powder flavours mfg (for soft drinks)</p> <p>Soda water mfg</p> <p>Soft drink mfg</p> <p>Soft drink mix, powdered, mfg</p>	

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		Syrup (chocolate, vanilla, etc) mfg	
		Syrup, fruit, mfg	
		Tonic water mfg	
	218200	Beer and Malt Manufacturing	5.10%
		This class includes employers engaged in manufacturing, bottling or canning beer, ale, stout or porter, or manufacturing malt.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing malt extract or malted milk powder are included in Class 212900 Dairy Product Mfg nec.</i>	
		Primary Activities:	
		Barley malt mfg	
		Beer mfg (except non-alcoholic beer)	
		Malt mfg (except malt extract)	
		Oaten malt mfg	
		Porter mfg	
		Wheaten malt mfg	
	218300	Wine Manufacturing	4.49%
		This class includes employers engaged in manufacturing or blending of wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in bottling (but not blending) wine, and other alcoholic beverages not elsewhere classified are included in Class 471700 Liquor Wholesaling.</p> <p>Primary Activities:</p> <p>Alcoholic beverages mfg nec</p> <p>Carbonated wines mfg</p> <p>Cider, alcoholic, mfg</p> <p>Fortified wines mfg</p> <p>Mead mfg</p> <p>Perry, alcoholic, mfg</p> <p>Sparkling wines mfg</p> <p>Unfortified wines mfg</p> <p>Vinegar, wine, mfg</p> <p>Wine making residue mfg</p> <p>Wine mfg</p> <p>Wine based fruit drinks “coolers” mfg</p>	
	218400	Spirit Manufacturing	3.85%
		<p>This class includes employers engaged in manufacturing or blending fortifying spirits or potable spirits.</p>	

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 Division C Manufacturing
 Subdivision 21 Food, Beverage and Tobacco Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in bottling (but not blending) spirits are included in Class 471700 Liquor Wholesaling.</p> <p>Primary Activities:</p> <p>Distillery residue mfg</p> <p>Fortifying spirits mfg</p> <p>Liqueurs mfg</p> <p>Spirits based mixed drinks mfg</p> <p>Spirits, potable, mfg nec</p>	
219		Tobacco Product Manufacturing	
	219000	Tobacco Product Manufacturing	1.92%
		<p>This class includes employers engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in drying (except redrying) tobacco leaf are included in Class 016900 Crop and Plant Growing nec.</p> <p>Primary Activities:</p> <p>Chewing tobacco mfg</p> <p>Cigarettes mfg</p> <p>Cigars mfg</p> <p>Pipe tobacco mfg</p>	

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

Tobacco leaf redrying

Tobacco mfg

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

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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221		Textile Fibre, Yarn and Woven Fabric Manufacturing	
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	221100	Wool Scouring	6.95%
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This class includes employers engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops.

Exclusions and References:

Employers mainly engaged in manufacturing

(a) synthetic fibre tops are included in Class 221200 Synthetic Fibre Textile Mfg; and

(b) fellmongered or slipe wool are included in Class 226100 Leather Tanning and Fur Dressing.

Primary Activities:

Lanolin mfg (except toilet lanolin)

Noils, wool, mfg

Scoured wool mfg

Tops, unspun wool, mfg

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 Subdivision 22 Textile, Clothing, Footwear and Leather Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wool grease mfg	
		Wool, carded or combed, mfg	
	221200	Synthetic Fibre Textile Manufacturing	6.25%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing household textiles or mass-produced curtains from fabrics not woven at the same employer are included in Class 222100 Made-Up Textile Product Mfg;</i> <i>(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;</i> <i>(c) manufacturing glass fibres are included in Class 264010 Fibreglass Insulation Products Manufacturing; and</i> <i>(d) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.</i>	
		Primary Activities:	
		Fabrics, woven, mfg (elastic or elastomeric)	
		Fabrics, woven, mfg (wholly or predominantly of synthetic fibres)	
		Fibreglass fabrics mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	7.19%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) manufacturing household textile goods or curtains from fabrics not woven at the same employer are included in Class 222100 Made-Up Textile Product Mfg;</i>	
		<i>(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and</i>	
		<i>(c) making and installing curtains (except shower curtains) are included in Class 522300 Fabric and Other Soft Good Retailing.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Cotton sewing threads mfg	
		Household textile goods mfg (of cotton fabrics woven at the same unit)	
		Tow mfg (from flax, hemp or jute)	
		Tyre cord yarns or fabrics, cotton, mfg	
		Woven fabrics, cotton, mfg,	
		Yarns, cotton, flax or silk, mfg	
	221400	Wool Textile Manufacturing	6.92%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(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;</i> <i>(b) manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg; and</i> <i>(c) making and installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.</i>	
		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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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	221500	Textile Finishing	7.19%
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers engaged in</i> <i>(a) textile finishing of materials which are produced at the same employers are included, according to type of textiles in Class 221200 Synthetic Fibre Textile Mfg, 221300 Cotton Textile Mfg or 221400 Wool Textile Mfg; and</i> <i>(b) screen printing are included in Class 241200 Printing.</i></p> <p>Primary Activities:</p> <p>Label, printed cloth, mfg</p> <p>Textile printing (on commission or fee basis)</p>	
222		Textile Product Manufacturing	
	222110	Made-up Textile Product Manufacturing	5.10%
		<p>This class includes employers engaged in manufacturing household textile goods from fabrics not woven by the same employers, such as curtains, canvas blinds, tents, tarpaulins, other canvas goods or related materials not elsewhere classified.</p>	

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Division C	Manufacturing
Subdivision 22	Textile, Clothing, Footwear and Leather Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing textile furniture covers are included in Class 222120 Furniture Upholstery and Covers Manufacturing;</i></p> <p>(b) <i>blinds and awnings made from textiles other than canvas are included in Class 222130 Non-canvas Textile Blind and Awning Mfg</i></p> <p>(c) <i>manufacturing textile floor coverings are included in Class 222200 Textile Floor Covering Mfg;</i></p> <p>(d) <i>manufacturing canvas bags for packaging goods are included in Class 222900 Textile Product Mfg nec;</i></p> <p>(e) <i>manufacturing canvas suitcases, trunks or similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg;</i></p> <p>(f) <i>manufacturing electric blankets in Class 285100 Household Appliance Mfg; and</i></p> <p>(g) <i>installing curtains are included in Class 522300 Fabric and Other Soft Good Retailing.</i></p> <p>Primary Activities:</p> <p>Animal rugs mfg</p> <p>Awnings, canvas, mfg</p> <p>Bed linen mfg</p> <p>Blinds, canvas mfg</p> <p>Canvas goods mfg nec</p> <p>Curtains mfg (from fabrics not woven at the same unit)</p> <p>Flags or banners, mfg</p> <p>Hose, canvas, mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Household textile goods mfg nec	
		Life jackets mfg	
		Motor vehicle covers, textile, mfg	
		Natural synthetic—addn	
		Parachutes mfg	
		Sleeping bags mfg	
		Soft furnishings mfg (from fabrics not woven at the same unit)	
		Tents mfg (except oxygen tents or toy tents)	
		Waterbags, textile, mfg	
	222120	Furniture Upholstery and Covers Mfg	4.72%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing upholstered furniture are included in Class 292100 Wooden Furniture and Upholstered Seat Manufacturing.</i>	
		Primary Activities:	
		Cushion, mfg	
		French polishing (where furniture is manufactured elsewhere)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Furniture covers—loose, mfg	
		Pillow or cushion, mfg	
		Reupholstering furniture	
		Sails, mfg	
		Seat covers, textile, mfg	
		Upholstering furniture (where furniture is manufactured elsewhere)	
	222130	Non-canvas Textile Blind and Awning Manufacturing	4.11%
		This class includes employers engaged in manufacturing blinds and awnings from textiles other than canvas.	
		<i>Exclusions and References:</i> Employers mainly engaged in manufacturing canvas awnings and blinds are included in Class 222110 Textile Product Mfg.	
		Primary Activities:	
		Awnings, textile, mfg, other than canvas	
		Blinds, textile, mfg (incl plastic coated), other than canvas	
	222200	Textile Floor Covering Manufacturing	5.86%
		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.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) felt headwear are included in Class 224900 Clothing Mfg nec;</i> <i>(b) rubber floor coverings or underlays are included in Class 255900 Rubber Product Mfg nec; and</i> <i>(c) grass, sisal or coir mats or matting are included in Class 294900 Manufacturing nec</i></p> <p>Primary Activities:</p> <p>Felt mfg</p> <p>Floor coverings, textile, mfg</p> <p>Floor rugs, textile, mfg</p> <p>Underfelt mfg</p>	
	222300	<p>Rope, Cordage and Twine Manufacturing</p> <p>This class includes employers engaged in manufacturing rope, cordage, twine, net or related products from natural or synthetic fibres.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) tyre cord yarns or fabrics of synthetic fibres are included in Class 221200 Synthetic Fibre Textile Mfg;</i> <i>(b) tyre cord yarns or fabrics of cotton are included in Class 221300 Cotton Textile Mfg; and</i> <i>(c) wire ropes or cables are included in Class 276200 Spring and Wire Product Mfg.</i></p> <p>Primary Activities:</p> <p>Cable mfg (from natural or synthetic fibres)</p> <p>Cord mfg (except wire rope or tyre cord)</p>	4.99%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Cordage mfg	
		Fish net mfg	
		Nets mfg nec	
		Netting, textile, mfg	
		Rope mfg (except wire rope)	
		String mfg (except paper string)	
	222900	Other Textile Product Manufacturing nec	5.58%
		This class includes employers engaged in manufacturing textile products not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in manufacturing</i>	
		<i>(a) printed textile labels are included in Class 221500 Textile Finishing; and</i>	
		<i>(b) textile suitcases and similar containers are included in Class 226200 Leather and Leather Substitute Product Mfg.</i>	
		Primary Activities:	
		Bags or sacks, textile or canvas, mfg (for packaging)	
		Binding, textile, mfg	
		Cleaning cloth mfg (from purchased rags)	
		Embroidered fabrics mfg	
		Fabrics mfg nec	
		Flock mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Hemp products mfg nec	
		Hessian goods mfg nec	
		Kapok mfg	
		Labels, woven cloth, mfg	
		Shade cloth, mfg	
		Textile products mfg nec	
223		Knitting Mills	
	223100	Hosiery Manufacturing	5.69%
		This class includes employers engaged in manufacturing hosiery.	
		Primary Activities:	
		Pantihose mfg	
		Socks mfg	
		Stockings mfg	
		Tights mfg	
	223200	Cardigan and Pullover Manufacturing	6.02%
		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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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Sweaters, knitted, mfg	
		Twin sets, knitted, mfg	
		Waistcoats, knitted, mfg	
	223900	Knitting Mill Product Manufacturing nec	6.34%
		This class includes employers engaged in manufacturing knitted or crocheted fabrics or knitted clothing nec from fabrics knitted at the same employers.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) cardigans and pullovers or custom knitting of cardigans and pullovers are included in Class 2232 Cardigan and Pullover Mfg; and</i> <i>(b) knitted clothing from fabrics not knitted at the same employer are included in the appropriate classes in Group 224 Clothing Mfg.</i>	
		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)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
224		Clothing Manufacturing	
	224100	Men's and Women's Clothing Manufacturing	5.13%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;</i> <i>(b) manufacturing clothing from fabrics knitted at the same employer are included in Class 223900 Knitting Mill Product Mfg nec;</i> <i>(c) manufacturing leather or fur garments or waterproof headwear are included in Class 224900 Clothing Mfg nec; and</i> <i>(d) manufacturing footwear are included in Class 225000 Footwear Mfg.</i>	
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Jeans, men's or boys', mfg	
		Jeans, women's or girls', mfg	
		Outerwear, women's or girls', mfg (except from fabrics knitted at the same unit or from fur, leather, plastic or rubber)	
		Overalls, mfg	
		Shorts, men's or boys', mfg	
		Suits, men's or boys', mfg (except from leather)	
		Suits, women's or girls', mfg (except from fabrics knitted at the same unit or from leather or plastic)	
		Trousers, men's or boys', mfg	
		Tunics, women's or girls', mfg	
		Uniforms, men's or boys', mfg	
		Uniforms, women's or girls', mfg	
		Waterproof clothing mfg (except headwear, footwear or leather clothing)	
		Wet suits mfg	
	224200	Tailoring and Dress-making	4.72%
		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.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> 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.</p> <p>Primary Activities:</p> <p>Clothing alterations and/or repairs</p> <p>Dress-making, made to order</p> <p>Invisible mending</p> <p>Tailoring</p>	
	224300	<p>Sleepwear, Underwear and Baby Clothing Manufacturing</p> <p>This class includes employers engaged in manufacturing foundation garments, underwear, sleepwear or baby clothing from purchased or transferred in materials.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in (a) manufacturing unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making; and (b) manufacturing clothing from fabrics knitted at the same employer are included in the appropriate classes in Group 223 Knitting Mills.</p> <p>Primary Activities:</p> <p>Brassieres mfg</p> <p>Corsets mfg</p>	5.17%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Foundation garments mfg	
		Girdles mfg	
		Baby clothing mfg (except from fabrics knitted at the same unit)	
		Sleepwear mfg (except from fabrics knitted at the same unit)	
		Underwear mfg (except from fabrics knitted at the same unit)	
	224900	Other Clothing Manufacturing nec	5.58%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) manufacturing unique garments to a client's individual order are included in Class 224200 Tailoring and Dress-making;</i> <i>(b) rubber gloves or bathing caps are included in Class 255900 Rubber Product Mfg nec;</i> <i>(c) sports gloves are included in Class 294200 Toy and Sporting Good Mfg; and</i> <i>(d) other than simple safety headwear (eg welding masks, gas masks, smoke helmets) are included in appropriate classes elsewhere.</i>	
		Primary Activities:	
		Belts mfg (for clothing)	
		Clothing accessories mfg nec	

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Subdivision 22

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Clothing mfg nec	
		Clothing, leather, mfg	
		Clothing, fur, mfg	
		Gloves mfg (except sports or rubber)	
		Handkerchiefs mfg	
		Hats mfg	
		Headwear mfg (except bathing caps)	
		Helmets mfg	
		Laces mfg (for footwear)	
		Leather suits, coats or uniforms mfg	
		Swimwear mfg (except from fabrics knitted at the same unit)	
		Ties mfg	
225		Footwear Manufacturing	
	225000	Footwear Manufacturing	5.86%
		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)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Sandals mfg	
		Shoes mfg	
		Slippers mfg	
		Thongs, rubber, mfg	
226		Leather and Leather Product Manufacturing	
	226100	Leather Tanning and Fur Dressing	9.85%
		This class includes employers engaged in tanning, currying, dressing, finishing, dyeing, embossing or japanning leather, animal skins or fur. This class also includes employers engaged in production of fellmongered wool, pelt or slipe wool.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in manufacturing</i>	
		<i>(a) fur or leather clothing are included in Class 224900 Clothing Mfg nec; and</i>	
		<i>(b) leather and substitute products not elsewhere classified are included in Class 226200 Leather and Leather Substitute Product Mfg.</i>	
		Primary Activities:	
		Fellmongered wool mfg	
		Fur dressing or dyeing	
		Hide pickling, wet blueing, tanning, currying, dressing, finishing or dyeing	
		Leather mfg	
		Leather tanning	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Skin pickling, tanning, currying, dressing, finishing or dyeing	
		Slipe or skin wool mfg	
	226200	Leather and Leather Substitute Product Manufacturing	5.84%
		This class includes employers engaged in manufacturing products of leather or leather substitutes (except footwear or leather clothing) such as machine belting, industrial packing, suitcases, handbags, wallets or similar products, saddlery or harness.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) textile or canvas bags for packaging are included in Class 222900 Textile Product Mfg nec;</i> <i>(b) fur or leather clothing are included in Class 224900 Clothing Mfg nec; and</i> <i>(c) footwear are included in Class 225000 Footwear Mfg.</i>	
		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	

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 Division C Manufacturing
 Subdivision 23 Wood and Paper Product Manufacturing

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

Toys, leather or fur, mfg

Wallets mfg (incl metal mesh wallets)

Subdivision 23 Wood and Paper Product Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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231		Log Sawmilling and Timber Dressing	
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	231100	Log Sawmilling	15.00%
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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 030200 Logging;
- (b) manufacturing softwood or hardwood woodchips are included in Class 231200 Wood Chipping;
- (c) kiln drying or seasoning timber are included in Class 231300 Timber Resawing and Dressing;
- (d) chemically preserving timber from purchased or transferred in as logs or sawn timber or in producing timber shingles are included in Class 232900 Wood Product Mfg nec; and
- (e) both cutting and retailing firewood are included in Class 525900 Retailing nec.

Primary Activities:

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Bark, ground, mfg	
		Shook mfg (for containers)	
		Timber, resawn, mfg (from logs sawn at the same unit)	
		Timber, rough sawn, mfg	
	231200	Wood Chipping	14.98%
		This class includes employers engaged in manufacturing softwood and hardwood woodchips.	
		Primary Activities:	
		Hardwood woodchip mfg	
		Softwood woodchip mfg	
	231300	Timber Resawing and Dressing	9.51%
		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.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in chemically preserving timber from purchased or transferred in logs or sawn timber are included in Class 232900 Wood Product Mfg nec.</i>	
		Primary Activities:	
		Building timber, dressed, mfg	
		Dressed timber or mouldings mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Dressed timber, kiln dried or seasoned, mfg	
232		Other Wood Product Manufacturing	
	232100	Plywood and Veneer Manufacturing	6.73%
		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	6.73%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Resin-bonded board mfg (of wood chips, wood particles, wood wool or sawdust)	
		Softboard mfg	
	232300	Wooden Structural Component Manufacturing	6.73%
		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).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing corestock (for sale or transfer out as such) are included in Class 232200 Fabricated Wood Mfg;</i> <i>(b) manufacturing wooden furniture (except custom made built-in furniture) are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and</i> <i>(c) on-site fabrication of built-in furniture or other joinery are included in the appropriate classes in Division E Construction.</i>	
		Primary Activities:	
		Door-window unit, wooden, mfg	
		Door, wooden or wooden framed, mfg (except fire doors)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	4.11%
		This class includes employers engaged in manufacturing wooden blinds.	
		Primary Activities:	
		Blinds, cane and bamboo, mfg	
		Blinds, wooden, mfg	
	232920	Other Wood Product Manufacturing nec	6.73%
		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.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing shooks for containers are included in Class 231100 Log Sawmilling; and</i> <i>(b) manufacturing wooden, cane or bamboo blinds are included in Class 232910 Wooden Blinds mfg.</i></p> <p>Primary Activities:</p> <p>Barrel, wooden, mfg</p> <p>Cask, wooden, mfg</p> <p>Cork or cork good, mfg</p> <p>Frame, wooden picture or mirror, mfg</p> <p>Packing case, wooden, mfg</p> <p>Parquet strip assembled in panel mfg</p> <p>Tool handle, wooden, mfg</p> <p>Vat, wooden, mfg</p> <p>Wood flour or wool mfg</p> <p>Wood products mfg nec</p>	
233		Paper and Paper Product Manufacturing	
	233100	Pulp, Paper and Paperboard Manufacturing	4.73%
		<p>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.</p>	

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Subdivision 23	Wood and Paper Product Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing (except commission printing) paper stationery are included in Class 241100 Paper Stationery Mfg;</i></p> <p>(b) <i>printing paper stationery on a commission basis are included in Class 241200 Printing;</i></p> <p>(c) <i>manufacturing bitumen or tar treated papers, felts or foils (including laminated or impregnated) in which the lamination or impregnation is the main ingredient are included in Class 252000 Petroleum and Coal Product Mfg nec;</i></p> <p>(d) <i>manufacturing plastic coated paper or paperboard are included in Class 256300 Plastic Bag and Film Mfg;</i></p> <p>(e) <i>manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bituminised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 264020 Non-Metallic Mineral Product Mfg nec; and</i></p> <p>(f) <i>manufacturing chemically treated photocopying paper or sensitised photographic paper are included in Class 283100 Photographic and Optical Good Mfg.</i></p> <p>Primary Activities:</p> <p>Cardboard mfg nec</p> <p>Newsprint mfg</p> <p>Paper mfg nec</p> <p>Paper pulp mfg</p> <p>Paperboard mfg nec</p> <p>Solid fibreboard sheets mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wood pulp mfg	
	233200	Solid Paperboard Container Manufacturing	3.98%
		This class includes employers engaged in manufacturing solid paperboard boxes and containers.	
		Primary Activities:	
		Boxes, solid paperboard, mfg	
		Containers, solid paperboard, mfg	
	233300	Corrugated Paperboard Container Manufacturing	4.81%
		This class includes employers engaged in manufacturing corrugated paperboard boxes and containers or corrugated paperboard sheeting.	
		Primary Activities:	
		Boxes, corrugated paperboard, mfg	
		Containers, corrugated paperboard, mfg	
		Sheeting, corrugated paperboard, mfg	
	233400	Paper Bag and Sack Manufacturing	4.37%
		This class includes employers engaged in manufacturing paper bags (including multiwall bags of paper).	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing bags or packets of composite material of paper and plastic are included in Class 256300 Plastic Bag and Film Mfg; and</i> <i>(b) manufacturing bags or packets of composite material of paper and metal foil are included in Class 264000 Non-Metallic Mineral Product Mfg nec.</i></p> <p>Primary Activities:</p> <p>Bags, paper, mfg</p>	
	233900	Other Paper Product Manufacturing nec	3.85%
		<p>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.</p>	

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

Employers mainly engaged in

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

Primary Activities:

Insulation materials, cellulose fibre, mfg

Paper products mfg nec

Tissue or sanitary papers mfg

Toilet paper rolls mfg

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Trays and cartons, paper pulp, mfg

Wallpapers mfg

Subdivision 24 Printing, Publishing and Recorded Media

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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241		Printing and Services to Printing	
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	241100	Paper Stationery Manufacturing	3.18%
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This class includes employers engaged in manufacturing (except commission printing) paper stationery.

Exclusions and References:

Employers mainly engaged in printing paper stationery on a commission basis are included in Class 241200 Printing.

Primary Activities:

Albums mfg

Calendars mfg (except commission printing)

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

Greeting cards mfg (except commission printing)

Labels, paper, mfg (except commission printing)

Office machine paper rolls mfg

Paper stationery mfg (except commission printing)

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Playing cards mfg (except commission printing)	
		Toys, printed paper or paperboard, mfg (except commission printing)	
	241210	Printing	3.20%
		This class includes employers engaged in commercial or jobprinting (including commission printing of paper stationery), including printing onto textiles or other surfaces.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing paper stationery are included in Class 241100 Paper Stationery Mfg; and</i> <i>(b) printing newspapers are included in Class 242110 Newspaper Printing.</i>	
		Primary Activities:	
		Commercial printing	
		General printing	
		Job printing	
		Photocopying, copying or similar document reproduction services	
		Printing	
		Screen printing	
		Stationery, paper, printing (on commission)	
	241220	Newspaper Printing	2.54%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>printing other than printing newspapers are included in Class 241210 Printing;</i></p> <p>(b) <i>publishing newspapers which are printed by another employer are included in Class 242100 Newspaper Publishing;</i></p> <p>(c) <i>publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;</i></p> <p>(d) <i>publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and</i></p> <p>(e) <i>selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.</i></p> <p>Primary Activities:</p> <p>Newspapers printing</p>	
	241310	Printing Trade Services	2.92%
		<p>This class includes employers engaged in bookbinding and printing trade services not elsewhere classified.</p> <p>Primary Activities:</p> <p>Bookbinding</p> <p>Printing trade services nec</p>	
	241320	Services to Printing and Publishing nec	1.17%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		This class includes employers engaged in providing services to printing and publishing not elsewhere classified.	
		Primary Activities:	
		Artwork preparation service	
		Desktop publishing service	
		Colour separation film mfg	
		Lithographic platemaking service	
		Phototypesetting and layout service	
		Platemaking film service	
		Relief platemaking service	
		Rubber stamps mfg	
		Screen printing positive mfg	
		Typesetting and composing service	
242		Publishing	
	242100	Newspaper Publishing	0.83%
		This class includes employers engaged in publishing newspapers which are printed by a separate employer. Employers are included if their main source of income is the sale of advertising space in their own newspapers.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>printing newspapers, which they also publish, or printing newspapers for a separate employer on a fee or contract basis are included in Class 241220 Newspaper Printing;</i></p> <p>(b) <i>publishing bound magazines, or periodicals with a frequency less than weekly are included in Class 242200 Other Periodical Publishing;</i></p> <p>(c) <i>publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and</i></p> <p>(d) <i>selling advertising space other than in their own newspapers are primary to Class 785100 Advertising Services.</i></p> <p>Primary Activities:</p> <p>Newspapers publishing</p>	
	242200	Other Periodical Publishing	0.83%
		<p>This class includes employers engaged in publishing magazines, bound periodicals, or periodicals issued less frequently than weekly. Employers are included if their main source of income is the sale of advertising space in their own publications.</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) printing other than printing newspapers are included in Class 241210 Printing;</i> <i>(b) printing newspapers are included in Class 241220 Newspaper Printing;</i> <i>(c) employers mainly engaged in newspaper publishing are included in Class 242100 Newspaper Publishing;</i> <i>(d) publishing books, prints, maps or sheet music are included in Class 242300 Book and Other Publishing; and</i> <i>(e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.</i></p> <p>Primary Activities: Periodicals publishing</p>	
	242300	Book and Other Publishing	0.83%
		<p>This class includes employers engaged in publishing books, sheet music, maps or other printed articles. Employers are included if their main source of income is the sale of advertising space in their own publications.</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) printing other than printing newspapers are included in Class 241210 Printing;</i> <i>(b) printing newspapers are included in Class 241220 Newspaper Printing;</i> <i>(c) employers mainly engaged in newspaper publishing are included in Class 242100 Newspaper Publishing</i> <i>(d) publishing bound magazines, or periodicals are included in Class 242200 Other Periodical Publishing; and</i> <i>(e) selling advertising space other than in their own publications are primary to Class 785100 Advertising Services.</i></p> <p>Primary Activities:</p> <p>Art prints publishing</p> <p>Books publishing</p> <p>Maps publishing</p> <p>Sheet music publishing</p>	
243		Recorded Media Manufacturing and Publishing	
	243000	Recorded Media Manufacturing and Publishing	1.17%
		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.	

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

Employers mainly engaged in

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

Primary Activities:

Audio tapes, pre-recorded, mfg or publishing

Compact disks mfg or publishing

Computer software, mfg

Computer tapes or disks, pre-recorded, mfg or publishing

Magnetic tapes, pre-recorded, mfg or publishing

Records, phonograph, mfg or publishing

Video tapes, pre-recorded, mfg or publishing

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 Division C Manufacturing
 Subdivision 25 Petroleum, Coal, Chemical and Associated Product Manufacture

Subdivision 25 Petroleum, Coal, Chemical and Associated Product Manufacture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
251		Petroleum Refining	
	251000	Petroleum Refining	2.51%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) extracting crude oil or natural gas are included in Class 120000 Oil and Gas Extraction;</i>	
		<i>(b) the recovery of lubricating oil or grease from used petroleum waste products are included in Class 252000 Petroleum and Coal Product Mfg nec; and</i>	
		<i>(c) manufacturing town gas from petroleum are included in Class 362000 Gas Supply.</i>	
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Oil or grease base stock, lubricating mfg	
		Paraffin wax mfg	
		Petroleum jelly mfg	
		Petroleum solvent mfg	
		Synthetic petrol mfg	
252		Petroleum and Coal Product Manufacturing nec	
	252000	Petroleum and Coal Product Manufacturing nec	3.10%
		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.	
		<i>Exclusions and References: Employers mainly engaged in manufacturing or laying hot-mix bitumen paving are included in Class 412100 Road and Bridge Construction.</i>	
		Primary Activities:	
		Adhesive, bituminous, mfg	
		Char mfg (except bone char)	
		Coal product mfg nec	
		Emulsion, bituminous, mfg	

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Subdivision 25	Petroleum, Coal, Chemical and Associated Product Manufacture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Mastic, bituminous, mfg	
		Paper or paperboard, bituminized, mfg	
		Paving material, mfg (except hot-mix)	
		Petroleum oil blending	
		Petroleum product mfg nec	
		Pitch mfg	
		Recovery of lubricating oil or grease from used petroleum waste products	
		Roofing, bitumen or asphalt, mfg	
		Tar, refined, mfg	
253		Basic Chemical Manufacturing	
	253100	Fertiliser Manufacturing	5.10%
		This class includes employers engaged in manufacturing chemical or chemical based fertilisers, mixed fertilisers, organic or fertilisers not elsewhere classified.	
		Primary Activities:	
		Ammonia aqua, fertiliser grade, mfg	
		Ammonium nitrate mfg	
		Ammonium phosphate fertiliser mfg	
		Ammonium sulphate mfg	
		Animal or vegetable fertiliser mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	2.70%
		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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Subdivision 25	Petroleum, Coal, Chemical and Associated Product Manufacture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>treating crude oil, natural gas or condensate to produce purified natural gas or liquefied hydrocarbon gases (except in conjunction with petroleum refining) are included in Class 120000 Oil and Gas Production;</i></p> <p>(b) <i>recovering or manufacturing hydrocarbon gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining; and</i></p> <p>(c) <i>manufacturing town gas from coal or petroleum are included in Class 362000 Gas Supply.</i></p> <p>Primary Activities:</p> <p>Acetylene gas mfg</p> <p>Carbon dioxide gas mfg</p> <p>Carbon monoxide mfg</p> <p>Dry ice mfg</p> <p>Hydrogen mfg</p> <p>Nitrogen mfg</p> <p>Nitrous oxide mfg</p> <p>Oxygen mfg</p>	
	253300	Synthetic Resin Manufacturing	3.55%
		This class includes employers engaged in manufacturing synthetic resins. This Class also includes employers engaged in manufacturing synthetic rubber.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) organic industrial chemicals not elsewhere classified are included in Class 253400 Organic Industrial Chemical Mfg nec;</i> <i>(b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Chemical Product Mfg nec; and</i> <i>(c) employers mainly engaged in manufacturing plastic bottles and other plastic products are included in the appropriate class in Group 256 Plastic Product Manufacturing.</i></p> <p>Primary Activities:</p> <p>Cellulose nitrate mfg</p> <p>Cellulosic resin mfg</p> <p>Gelatin (including chemically hardened) mfg</p> <p>Gun-cotton mfg</p> <p>Plastic raw material mfg</p> <p>Plastic recycling, reprocessing</p> <p>Polyethylene mfg</p> <p>Polypropylene mfg</p> <p>Polystyrene mfg</p> <p>Polyvinyl acetate mfg</p> <p>Polyvinyl chloride mfg</p> <p>Rubber recycling</p> <p>Synthetic resin mfg (except adhesives)</p>	

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Subdivision 25	Petroleum, Coal, Chemical and Associated Product Manufacture

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Synthetic rubber mfg	
	253400	Organic Industrial Chemical Manufacturing nec	3.33%
		This class includes employers engaged in manufacturing organic industrial chemicals not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing plastics materials, synthetic resins or synthetic rubber are included in Class 253300 Synthetic Resin Mfg; and</i>	
		<i>(b) synthetic resin adhesives or plastic adhesives are included in Class 254900 Chemical Product Mfg nec.</i>	
		Primary Activities:	
		Acid, organic, mfg	
		Carbon tetrachloride mfg	
		Chemical colour, organic, mfg (except prepared tinting colour for paints)	
		Chloroform mfg	
		Colour, lake, mfg	
		Dye intermediates mfg	
		Dyeing extract, organic, mfg	
		Ethylene glycol mfg	
		Industrial chemical, organic, mfg nec	
		Industrial fatty acid mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Lactic acid mfg	
		Phenol mfg	
		Pigment, organic, mfg	
		Plasticisers mfg	
		Styrene mfg	
		Tanning extract mfg	
		Toluol mfg	
		Turpentine mfg (except mineral turpentine)	
		Urea mfg (except fertiliser grade)	
		Vinyl chloride mfg	
		Wood tar mfg	
	253500	Inorganic Industrial Chemical Manufacturing nec	2.71%
		This class includes employers engaged in manufacturing inorganic industrial chemicals not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing cooking or table salt are included in Class 217900 Food Manufacturing nec; and</i>	
		<i>(b) manufacturing silicon carbide or other synthetic abrasives are included in Class 264000 Non-Metallic Mineral Product Mfg nec.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Acid, inorganic, mfg	
		Aluminium hydroxide mfg	
		Ammonia mfg (except fertiliser grade)	
		Calcium chloride mfg	
		Chemical colour, inorganic, mfg (except prepared tinting colours for paints)	
		Chloride of lime mfg	
		Chlorine mfg	
		Dyeing extract, inorganic, mfg	
		Fluoride mfg	
		Fluorine salt, complex, mfg	
		Hydrochloric acid mfg	
		Hydrogen peroxide mfg	
		Hypophosphite mfg	
		Industrial chemical, inorganic, mfg nec	
		Nitric acid mfg	
		Nitrite mfg	
		Oleum mfg	
		Phosphoric acid mfg	
		Pigment, inorganic, mfg	
		Polyphosphoric acid mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Salt refining (except cooking or table salt)	
		Silicate mfg	
		Sodium bicarbonate mfg	
		Sodium carbonate mfg	
		Sodium hydroxide mfg	
		Sodium mfg	
		Sulphide mfg	
		Sulphur compounds mfg	
		Sulphuric acid mfg (other than smelter by-product)	
		Tanning extract inorganic, mfg	
		Zinc oxide mfg	
		Zinc peroxide mfg	
254		Other Chemical Product Manufacturing	
	254100	Explosive Manufacturing	2.94%
		This class includes employers engaged in manufacturing explosives. This Class also includes employers engaged in manufacturing fireworks or matches.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing ammunition are included in Class 276900</i> <i>Fabricated Metal Product Mfg nec.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Blasting powder mfg	
		Cap, detonating or fuse, mfg	
		Detonator mfg	
		Dynamite mfg	
		Firework mfg	
		Fuse, explosive, mfg	
		Gelignite mfg	
		Match mfg	
		Propellent powder mfg	
		Pyrotechnic good mfg nec	
		Safety fuse mfg	
		Signal flare mfg	
	254200	Paint Manufacturing	3.58%
		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.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> (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.</p> <p>Primary Activities:</p> <p>Caulking compound mfg</p> <p>Filler or putty mfg</p> <p>Lacquer mfg</p> <p>Paint mfg (except bituminous)</p> <p>Paint or varnish remover, prepared, mfg</p> <p>Paint tinting colour, prepared, mfg</p> <p>Primer or undercoat, paint, mfg</p> <p>Rubbing compound mfg</p> <p>Stain mfg</p> <p>Waterproofing products mfg</p> <p>Water shedding preparations mfg</p> <p>Wood stain mfg (packed for sale)</p>	
	254300	Medicinal and Pharmaceutical Product Manufacturing	2.54%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in manufacturing sheep or cattle dips or blowfly specifics or pesticides are included in Class 254400 Pesticide Mfg.</p> <p>Primary Activities:</p> <p>Anthelmintic mfg</p> <p>Antibacterial mfg</p> <p>Antibiotic mfg</p> <p>Antitoxin mfg</p> <p>Baby napkins, disposable mfg</p> <p>Barrier cream mfg</p> <p>Contraceptive mfg</p> <p>Ether mfg</p> <p>Feed supplement mfg</p> <p>Medical gas mfg nec</p> <p>Medicine mfg</p> <p>Morphine mfg</p> <p>Ointment mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Pharmaceutical preparation mfg	
		Saccharin mfg	
		Saline powder mfg	
		Sanitary napkins mfg	
		Serum mfg	
		Tampons mfg	
		Toilet lanolin mfg	
		Toxin mfg	
		Vaccine mfg	
		Vitamin product mfg	
	254400	Pesticide Manufacturing	2.85%
		This class includes employers engaged in the formulation or preparation of chemicals for controlling pest, weeds or fungi.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing basic organic chemicals used in preparing pesticides are included in Class 253400 Organic Industrial Chemical Mfg nec;</i>	
		<i>(b) manufacturing basic inorganic chemicals used in preparing pesticides are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and</i>	
		<i>(c) contract packing of prepared pest control chemicals are included in Class 786700 Contract Packing Services nec.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Dip, animal, mfg	
		Fly spray mfg	
		Formulated pest control product mfg	
		Fungicide mfg	
		Insect repellent mfg	
		Insecticide mfg	
		Pesticide mfg	
		Plant hormone mfg	
		Rat poison mfg	
		Seed dressing mfg	
		Soil fumigant mfg	
		Weedkiller mfg	
	254500	Soap and Other Detergent Manufacturing	3.49%
		This class includes employers engaged in manufacturing soap products or other detergents, toothpaste, denture cleaners, disinfectants, glycerine or candles.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing shaving soap or cream and hair shampoo are included in Class 254600 Cosmetic and Toiletry Preparation Mfg; and</i>	
		<i>(b) contract packing of soap or other detergents are included in Class 786700 Contract Packing Services nec.</i>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Candle mfg	
		Cleanser, abrasive, mfg	
		Cleansing preparation mfg	
		Detergent mfg	
		Disinfectant mfg (incl phenyl or antiseptic disinfectant)	
		Glycerine mfg	
		Laundry bleach mfg	
		Scouring compounds mfg	
		Soap mfg	
		Toothpaste mfg	
		Washing powder or liquid, mfg	
	254600	Cosmetic and Toiletry Preparation Manufacturing	3.58%
		This class includes employers engaged in manufacturing natural or synthetic perfumes, cosmetics, deodorants or other toilet preparations such as toilet powders or lotions.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing barrier cream or toilet lanolin are included in Class 254300 Medicinal and Pharmaceutical Product Mfg;</i> <i>(b) manufacturing soap or toothpaste are included in Class 254500 Soap and Other Detergent Mfg; and</i> <i>(c) contract packing of cosmetics or toilet preparations are included in Class 786700 Contract Packing Services nec.</i></p> <p>Primary Activities:</p> <p>After-shave lotion mfg</p> <p>Bath salt mfg</p> <p>Beauty cream or lotion mfg</p> <p>Cosmetic mfg</p> <p>Deodorant mfg</p> <p>Depilatory mfg</p> <p>Eye shadow mfg</p> <p>Face lotion mfg</p> <p>Face powder mfg</p> <p>Hair conditioner mfg</p> <p>Hair shampoo mfg</p> <p>Hairdressing preparation mfg</p> <p>Hand cream or lotion mfg (except barrier cream)</p> <p>Lipstick mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Mascara mfg	
		Nail care preparation mfg	
		Nail polish mfg	
		Perfume mfg	
		Shaving preparation mfg	
		Sunscreen preparation mfg	
		Talcum powder mfg	
		Toilet cream or lotion mfg (except toilet lanolin)	
		Toilet preparation mfg nec	
	254700	Ink Manufacturing	3.13%
		This class includes employers engaged in manufacturing ink.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing carbon blacks are included in Class 253300 Synthetic Resin Mfg.</i>	
		Primary Activities:	
		Carbon ink mfg	
		Drawing ink mfg	
		Indelible ink mfg	
		India ink mfg	
		Printing ink mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Silk screen ink mfg	
		Writing ink mfg	
	254900	Other Chemical Product Manufacturing nec	2.75%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) manufacturing bituminous mastics or adhesives are included in Class 252000 Petroleum and Coal Product Manufacturing nec;</i>	
		<i>(b) manufacturing soap or other detergents, abrasive cleansers or scourers are included in Class 254500 Soap and Other Detergent Mfg;</i>	
		<i>(c) manufacturing powder, paste or crystal soldering or welding flux are included in Class 285900 Electrical Equipment Mfg nec; and</i>	
		<i>(d) contract packing of chemical products not elsewhere classified are included in Class 786700 Contract Packing Services nec.</i>	
		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)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Cream polish mfg	
		Dry cleaning compound mfg	
		Embalming compound mfg	
		Essential oil distilling	
		Flux, soldering or welding mfg (liquid)	
		Gelatin mfg (except chemically hardened)	
		Glue mfg	
		Hydraulic brake fluid mfg	
		Liquid polish mfg	
		Oven cleaner mfg	
		Rubber soling dough mfg	
		Rubber solution mfg	
		Rust remover mfg	
		Stain remover mfg	
		Stove cleaner mfg	
		Surface cleaning or degreasing preparation mfg	
		Wax polish mfg	
255		Rubber Product Manufacturing	
	255100	Rubber Tyre Manufacturing	8.80%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in manufacturing inflatable rubber tyres, using natural or synthetic rubber mixed in any proportions.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing rubber soling dough are included in Class 254900 Chemical Products Mfg nec;</i> <i>(b) manufacturing solid or semi-pneumatic rubber tyres or tubing (not hose) are included in Class 255900 Rubber Product Mfg nec; and</i> <i>(c) repairing tyres, other than retreading, are included in Class 532400 Tyre Retailing.</i></p> <p>Primary Activities:</p> <p>Motor vehicle tyres mfg</p> <p>Tread rubber mfg</p> <p>Tubes, pneumatic, mfg</p> <p>Tyre retreading or recapping</p> <p>Tyres, pneumatic, mfg</p>	
	255900	Other Rubber Product Manufacturing nec	8.80%
		<p>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.</p>	

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Subdivision 25

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in manufacturing</i>	
		<i>(a) rubber clothing are included in Class 224900 Clothing Mfg nec;</i>	
		<i>(b) rubber footwear are included in Class 225000 Footwear Mfg;</i>	
		<i>(c) raw synthetic rubber are included in Class 253300 Synthetic Resin Mfg;</i>	
		<i>(d) rubber adhesives, glues or soling dough are included in Class 254900 Chemical Product Mfg nec; and</i>	
		<i>(e) rubber toys are included in Class 294200 Toy and Sporting Good Mfg.</i>	
		Primary Activities:	
		Balloons, rubber, mfg	
		Bathing caps, rubber, mfg	
		Belting, rubber, mfg	
		Boats, inflatable, mfg	
		Cushions or pillows, rubber, mfg	
		Dinghies, inflatable, mfg	
		Erasers, rubber, mfg	
		Floor coverings, rubber, mfg	
		Gloves, rubber, mfg	
		Ground sheets, rubber, mfg	
		Handles, rubber, mfg	
		Hose, rubber, mfg	
		Hot water bottles, rubber, mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Mattresses, rubber, mfg	
		Rubber products mfg nec	
		Rubber reclaiming	
		Sheeting, rubber, mfg	
		Sponge or foam rubber mfg	
		Stationers bands, rubber, mfg	
		Textile fabrics, rubber coated, mfg	
		Tiles, rubber, mfg	
		Tyres, solid rubber, mfg	
		V-belts, rubber, mfg	
		Valves, rubber, mfg	
		Washers, rubber, mfg	
		Water bottles, rubber, mfg	
256		Plastic Product Manufacturing	
	256100	Plastic Blow Moulded Product Manufacturing	5.73%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	256200	Plastic Extruded Product Manufacturing	5.73%
		This class includes employers engaged in manufacturing plastic pipes, shapes and sections by the extrusion method.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in moulding plastic junctions for plastic pipes, or in making laminated sheets and plastic veneers are included in Class 256600 Plastic Injection Moulded Product Manufacturing.</i>	
		Primary Activities:	
		Polycarbonate sheets mfg	
		Pipes, plastic, mfg—including plastic pipe lining	
		Plastic hose mfg (including reinforced)	
		Sections, extruded plastic, mfg,	
	256300	Plastic Bag and Film Manufacturing	6.25%
		This class includes employers engaged in manufacturing thin plastic film, food wrapping, plastic bags and garbage bags.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing</i> <i>(a) extruded rigid plastic sheets are included in Class 256200 Plastic Extruded Product Mfg;</i> <i>(b) abrasive coated paper are included in Class 264000 Non-Metallic Mineral Product Mfg nec;</i> <i>and</i> <i>(c) plastic coated metal foil are included in Class 273100 Aluminium Rolling, Drawing, Extruding.</i>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Bags, plastic, mfg	
		Film, plastic, mfg	
		Food wrapping, plastic, mfg	
		Garbage bags, plastic, mfg	
	256400	Plastic Product, Rigid Fibre Reinforced, Manufacturing	6.25%
		This class includes employers engaged in manufacturing reinforced plastic articles (not being plastic composite flexible film or items covered elsewhere).	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing plastic film are included in Class 256300 Plastic Bag and Film Mfg;</i>	
		<i>(b) making complete boats are in Class 282200 Boatbuilding; and</i>	
		<i>(c) making complete skateboards, sailboards and surfboards out of fibre reinforced plastic are included in Class 294200 Toy and Sporting Good Mfg.</i>	
		Primary Activities:	
		Automotive components mfg nec (fibre reinforced plastic)	
		Fibreglass products mfg nec	
		Rigid plastic sheets mfg (fibreglass reinforced plastic)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Swimming pool shells mfg (fibre reinforced plastic)	
		Tanks mfg (fibre reinforced plastic)	
	256500	Plastic Foam Product Manufacturing	6.18%
		This class includes employers engaged in manufacturing plastic foam products. This Class also includes employers which shape purchased blocks of foam.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing kickboards are included in Class 294200 Toy and Sporting Good Mfg.</i>	
		Primary Activities:	
		Fast food containers, styrofoam, mfg	
		Flexible foam padding mfg	
		Foam insulation or padding mfg	
		Picnic hampers, styrofoam, mfg	
		Rigid plastic foam products mfg nec	
		Shaping of styrofoam blocks	
	256600	Plastic Injection Moulded Product Manufacturing	6.00%
		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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Table A NSW WorkCover Industry Classification System
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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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 wholly made of plastic are included in Class 281900 Automotive Component Mfg nec.***Primary Activities:**

Automotive components, plastic, mfg

Buckets, plastic, mfg

Garbage bins, plastic, mfg

Hard surface floor coverings mfg

Kitchenware, plastic, mfg nec

Moulded junctions for plastic pipes mfg

Picnicware, plastic, mfg

Plastic injection moulding mfg nec

Rotational moulding

Subdivision 26 Non-metallic Mineral Product Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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261		Glass and Glass Product Manufacturing	
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	261000	Glass and Glass Product Manufacturing	5.83%
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in manufacturing glass or glass products.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing glass wool or glass wool products are included in Class 264000 Non-Metallic Mineral Product Mfg nec;</i></p> <p>(b) <i>manufacture of aluminium framed windows and shower screens are included in Class 274200 Architectural Aluminium Product Mfg;</i></p> <p>(c) <i>glazing are included in Class 424500 Glazing Services; and</i></p> <p>(d) <i>tinting of installed car windows are included in Class 532900 Automotive Repair Services.</i></p> <p>Primary Activities:</p> <p>Automotive glass mfg</p> <p>Beads, glass, mfg</p> <p>Blocks, glass, mfg</p> <p>Bottles, glass, mfg</p> <p>Containers, glass, mfg</p> <p>Crystal glass mfg</p> <p>Domestic glassware mfg</p> <p>Drinking glasses mfg</p> <p>Flat glass mfg</p> <p>Glass or glass products mfg (except glass wool or glass wool products)</p> <p>Glass, sheet, mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Insulators, glass, mfg	
		Jars, glass, mfg	
		Kitchenware, glass, mfg	
		Laboratory glassware mfg	
		Laminated sheet glass mfg	
		Mirrors mfg (including motor vehicle)	
		Optical glass mfg	
		Ornamental glassware mfg	
		Ovenware, glass, mfg	
		Plate glass mfg	
		Safety glass mfg	
		Scientific glassware mfg	
		Stained glass sheet mfg	
		Tubing, glass, mfg	
		Window glass mfg	
		Windscreen glass mfg	
262		Ceramic Product Manufacturing	
	262100	Clay Brick Manufacturing	8.80%
		This class includes employers engaged in manufacturing clay bricks (except refractory bricks).	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing refractories, including clay refractory bricks, are included in Class 262200 Ceramic Product Mfg.</i></p> <p>Primary Activities:</p> <p>Bricks, clay, mfg (except refractory bricks)</p> <p>Bricks, face or texture, mfg (except refractory bricks)</p>	
	262200	<p>Ceramic Product Manufacturing</p> <p>This class includes employers engaged in manufacturing industrial ceramics or refractory products.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing non-refractory type silica lime bricks, blocks, etc, are included in Class 264000 Non-Metallic Mineral Product Mfg nec; and</i> <i>(b) manufacturing ceramic-metal composite cutting tools are included in Class 286400 Machine Tool and Part Mfg.</i></p> <p>Primary Activities:</p> <p>Bricks, fire clay, mfg</p> <p>Bricks, refractory, mfg</p> <p>Cements, refractory, mfg</p> <p>Clay, refractory, mfg</p> <p>Crucibles, refractory, mfg</p> <p>Graphite crucibles or foundry accessories mfg</p>	8.80%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Industrial ceramics mfg nec	
		Refractory products mfg	
		Silica bricks, refractory, mfg (except silica lime)	
		Zirconia, ceramic, mfg	
	262300	Ceramic Tile and Pipe Manufacturing	8.80%
		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).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing vitreous china or porcelain pipes, pipe fittings or construction goods are included in Class 262900 Ceramic Product Mfg nec.</i>	
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Roof tiles, terracotta, mfg	
		Stoneware pipes or fittings mfg	
		Terracotta construction goods mfg	
		Tiles, ceramic, mfg	
		Wall or floor tiles, ceramic, mfg	
	262900	Other Ceramic Product Manufacturing nec	8.80%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Pipes or pipe fittings, vitreous china or porcelain, mfg	
		Porcelain goods mfg (except tiles)	
		Pottery goods, ornamental, mfg	
		Sanitary ware, vitreous china or porcelain, mfg	
		Stoneware, table or kitchen, mfg	
		Terracotta ware mfg nec	
		Toilet cisterns, vitreous china or porcelain, mfg	
		Vases, ceramic, mfg	
		Vitreous china goods mfg (except tiles)	
		Wash basins, vitreous china or porcelain, mfg	
263		Cement, Lime, Plaster and Concrete Product Manufacturing	
	263100	Cement and Lime Manufacturing	7.16%
		This class includes employers engaged in manufacturing hydraulic cement or lime.	
		Primary Activities:	
		Cement mfg (except adhesive or refractory)	
		Hydraulic cement mfg	
		Portland cement mfg	
	263210	Fibro-Cement Sheeting Manufacturing	6.25%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in manufacturing fibro-cement sheeting or similar products containing asbestos</p> <p>Primary Activities:</p> <p>Asbestos sheet mfg</p> <p>Fibro-cement sheet mfg</p>	
	263220	Plaster Product Manufacturing	6.25%
		<p>This class includes employers engaged in manufacturing plaster, plaster board or other products composed wholly or chiefly of gypsum. This Class also includes employers engaged in manufacturing processed lightweight aggregates or other expanded non-metallic minerals, other than asbestos.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing fibro-cement or asbestos sheeting are included in Class 263210 Fibro-Cement Mfg; and</i></p> <p>(b) <i>manufacturing dental plaster or cement are included in Class 283200 Medical and Surgical Equipment Mfg; and</i></p> <p>(c) <i>fixing or installing plaster are included in Class 424100 Plastering and Ceiling Services.</i></p> <p>Primary Activities:</p> <p>Acoustic tiles, plaster, mfg</p> <p>Cornices, plaster, mfg</p> <p>Display models, plaster, mfg</p> <p>Expanded non-metallic minerals mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	7.33%
		This class includes employers engaged in the manufacturing and delivery of concrete slurry ready for pouring, ready mixed concrete or mortar.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing dry mix concrete or mortar are included in Class 263500 Concrete Product Mfg nec.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Ready mixed concrete mfg (except dry mix)— including delivery	
		Concrete mixing and delivery	
		Concrete slurry mfg	
		Delivery of ready-mixed concrete	
	263400	Concrete Pipe and Box Culvert Manufacturing	8.80%
		This class includes employers engaged in manufacturing concrete pipes, tanks or concrete box culverts.	
		Primary Activities:	
		Box culverts, concrete, mfg	
		Concrete tanks	
		Pipes, concrete, mfg—including concrete pipe linings	
		Pipes, pre-stressed concrete, mfg	
	263510	Terrazzo Manufacturing	8.11%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	263520	Concrete Product Manufacturing nec	9.08%
		This class includes employers engaged in manufacturing concrete products (except concrete pipes, tanks or box culverts), including aerated and concrete composite products.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing concrete pipes, tanks or concrete box culverts are included in Class 263400 Concrete Pipe and Box Culvert Mfg; and</i> <i>(b) manufacturing concrete bus shelters and other prefabricated concrete buildings are in Class 291900 Prefabricated Building Mfg nec</i>	
		Primary Activities:	
		Autoclaved aerated concrete products mfg	
		Blocks, concrete, mfg	
		Bricks, concrete, mfg	
		Building boards, cement based, mfg	
		Cisterns, concrete, mfg	
		Concrete products mfg nec	
		Concrete/styrofoam composite products mfg	
		Floor or wall tiles, concrete, mfg	
		Flower pots, concrete, mfg	
		Manhole covers, concrete, mfg	
		Meter boxes, concrete, mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Monuments or grave markers, concrete, mfg	
		Mouldings, concrete, mfg	
		Ornamental concrete products mfg	
		Panels or sections, prefabricated concrete, mfg	
		Posts or poles, concrete, mfg	
		Pre-stressed concrete products mfg (except pipes or box culverts)	
		Railway sleepers, concrete, mfg	
		Roof components, concrete, mfg	
		Roof tiles, concrete, mfg	
		Sinks or tubs, concrete, mfg	
		Tiles, concrete, mfg	
264		Non-Metallic Mineral Product Manufacturing nec	
	264010	Fibreglass Insulation Products Manufacturing	6.25%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Mineral wool mfg	
		Mineral wool products mfg	
		Rockwool mfg	
	264020	Non-Metallic Mineral Product Manufacturing nec	8.28%
		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.	
		<i>Exclusions and References:</i> Employers mainly engaged in	
		(a) mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 141900 Construction Material Mining nec;	
		(b) manufacturing refractory products of non-metallic minerals are included in Class 262200 Ceramic Product Mfg;	
		(c) manufacturing processed lightweight aggregates or other expanded non-metallic minerals are included in Class 263200 Plaster Product Mfg;	
		(d) coating machine tools with boron nitride are included in Class 276400 Metal Coating and Finishing;	
		(e) manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class 285900 Electrical Equipment Mfg nec; and	
		(f) gemstone cutting are included in Class 294100 Jewellery and Silverware Mfg.	
		Primary Activities:	
		Abrasives mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Acoustic tiles, panels or boards, mfg (glass or mineral wool)	
		Boards, asbestos cement, mfg	
		Bricks, silica lime, mfg (except refractory)	
		Building boards, imitation brick or stone, mfg	
		Carbon products mfg (except brushes, electrodes or bearings)	
		Chalk products mfg nec	
		Diamond powder mfg	
		Felspar, ground, mfg	
		Flooring materials, magnesite, mfg	
		Foundry cores, sand, mfg	
		Fullers earth, ground, mfg	
		Graphite products mfg nec	
		Headstones mfg, installation	
		Lime, quick, hydrated or agricultural, mfg	
		Mica products mfg	
		Mineral earths, ground, mfg	
		Monuments making	
		Mortar, dry mix, mfg	
		Resin coated sand mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Silicon carbide abrasives mfg	
		Slag crushing	
		Stone cutting, dressing, polishing or shaping	
		Stone products mfg	
		Synthetic gemstones mfg	
		Talc, ground, mfg	
Subdivision 27		Metal Product Manufacturing	

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
271		Iron and Steel Manufacturing	
	271100	Basic Iron and Steel Manufacturing	8.26%
		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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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>iron ore pelletising or agglomerating in association with iron ore mining are included in Class 131100 Iron Ore Mining;</i></p> <p>(b) <i>producing coke for non-ferrous metallurgy or fuel use are included in Class 252000 Petroleum and Coal Product Mfg nec;</i></p> <p>(c) <i>iron and steel casting and forging are included in Class 271200 Iron and Steel Casting and Forging;</i></p> <p>(d) <i>manufacturing ferrous pipes or tubes (except cast or forged) are included in Class 271300 Steel Pipe and Tube Mfg;</i></p> <p>(e) <i>drawing steel wire and making steel fenceposts are included in Class 276200 Spring and Wire Product Mfg; and</i></p> <p>(f) <i>galvanising client supplied materials are included in Class 276400 Metal Coating and Finishing.</i></p> <p>Primary Activities:</p> <p>Bands, steel, mfg</p> <p>Bars, iron or steel, mfg</p> <p>Blanks, steel, mfg</p> <p>Ferro-alloys mfg (including, manganese, silicon or chrome)</p> <p>Flat-rolled products, iron or steel, mfg</p> <p>High carbon tool steel mfg</p> <p>High speed steel mfg</p> <p>Pig iron mfg</p> <p>Powders, iron or steel, mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Rail fastenings or other rail accessories mfg	
		Rails, steel, mfg	
		Roof decking, steel, mfg	
		Sections, steel, mfg	
		Semi-finished products, iron or steel, mfg	
		Skelp, steel mfg	
		Spring steel mfg	
		Stainless steel mfg	
		Steel alloys mfg	
		Structural steel shapes mfg (not fabricated)	
		Tinplate sheet or strip mfg	
	271200	Iron and Steel Casting and Forging	7.07%
		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).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing finished or semi-finished products from iron castings by machining or other processing (except pipes, tubes, pipe or tube fittings, or steam, gas or water fittings) are included in the classes covering the manufacture of these articles.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Castings, iron, mfg	
		Castings, steel, mfg	
		Chain, cast steel, mfg	
		Chain, forged steel, mfg	
		Die-castings, steel, mfg	
		Direct castings, iron, mfg	
		Direct castings, steel, mfg	
		Fittings, steam, gas or water, mfg (cast or forged iron or steel)	
		Forgings, iron or steel, mfg	
		Horse shoes, mass production	
		Moulded cast iron pipes or tubes mfg	
		Pipe fittings (cast or forged iron or steel)	
		Tubes, spun-cast iron, mfg	
		Valves or valve parts, steam, gas or water, mfg (cast or forged iron or steel)	
	271300	Steel Pipe and Tube Manufacturing	7.73%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Conduit tubing, welded steel, mfg	
		Fittings, steam, gas, or water, mfg (except cast or forged iron or steel)	
		Galvanised seamless or welded steel pipes or tubes mfg	
		Pipe fittings mfg (except cast or forged iron or steel)	
		Stainless steel seamless pipes or tube mfg	
		Valves or parts, steam, gas or water, mfg (except cast or forged iron or steel)	
272		Basic Non-Ferrous Metal Manufacturing	
	272100	Alumina Production	4.44%
		This class includes employers engaged in refining bauxite to form alumina.	
		Primary Activities:	
		Alumina mfg	
		Bauxite refining	
		Calcined alumina mfg	
	272200	Aluminium Smelting	5.10%
		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:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Aluminium alloys mfg (from primary aluminium smelted at the same unit)	
		Aluminium from scrap recovery	
		Aluminium smelting (from alumina)	
		Electrolytic aluminium mfg	
	272300	Copper, Silver, Lead and Zinc Smelting, Refining	5.10%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in mining but not smelting of ores of copper, silver, lead and zinc are included in either Class 131300 Copper Ore Mining or Class 131700 Silver-Lead-Zinc Ore Mining as appropriate.</i>	
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Silver smelting, refining	
		Silver-lead bullion mfg	
		Spelter mfg	
		Wire bars, copper, mfg	
		Zinc smelting or refining	
	272900	Basic Non-Ferrous Metal Manufacturing nec	5.10%
		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).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) production of unrefined gold bullion as part of an integrated mining employer are included in Class 131400 Gold Ore Mining;</i>	
		<i>(b) manufacturing of metallic compounds not elsewhere classified not in association with smelting are included in Class 253500 Inorganic Industrial Chemical Mfg nec; and</i>	
		<i>(c) manufacturing welding and foundry fluxes are in Class 254900 Chemical Product Manufacturing nec.</i>	
		Primary Activities:	
		Antimony, refined, mfg	
		Bismuth smelting or refining	
		Bronze mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Can de-tinning	
		Gold refining	
		Molybdenum metal powders or flakes mfg	
		Nickel oxide production in association with nickel smelting	
		Nickel smelting or refining	
		Non-ferrous alloys mfg nec	
		Non-ferrous metals nec from waste materials recovering	
		Non-ferrous metals nec refining	
		Rare earth metals smelting	
		Silicon smelting	
		Solder mfg	
		Tantalum metal powders mfg	
		Tin smelting	
		Titanium smelting	
		Welding rods mfg	
273		Non-Ferrous Basic Metal Product Manufacturing	
	273100	Aluminium Rolling, Drawing, Extruding	8.26%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in rolling, drawing or extruding aluminium into primary shapes, or in manufacturing aluminium powders or flakes.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) casting aluminium shapes not elsewhere classified are included in Class 273300 Non-ferrous Metal Casting; and</i> <i>(b) manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.</i></p> <p>Primary Activities:</p> <p>Aluminium foil, household, mfg</p> <p>Aluminium rolling, drawing or extruding</p> <p>Bars, aluminium, mfg</p> <p>Foil, aluminium, mfg</p> <p>Paper backed aluminium foil mfg</p> <p>Pipes, aluminium, mfg</p> <p>Plastic coated aluminium foil mfg</p> <p>Plate, aluminium, mfg</p> <p>Powders or flakes, aluminium, mfg</p> <p>Rods, aluminium, mfg</p> <p>Sections, aluminium, rolling, drawing or extruding</p> <p>Sheet, aluminium, mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Strip, aluminium, mfg	
		Tubes, aluminium, mfg	
		Wire, aluminium, mfg	
	273200	Non-Ferrous Metal Rolling, Drawing, Extruding nec	8.26%
		This class includes employers engaged in rolling, drawing or extruding non-ferrous metals (except aluminium) into primary shapes, or in manufacturing non-ferrous metal powders or flakes not elsewhere classified.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 272900 Basic Non-Ferrous Metal Mfg nec;</i>	
		<i>(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</i>	
		<i>(c) manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included in Class 285200 Electric Cable and Wire Mfg.</i>	
		Primary Activities:	
		Bars, non-ferrous metal, mfg (except aluminium)	
		Foil, non-ferrous metal, mfg (except aluminium)	
		Non-ferrous metal rolling, drawing or extruding (except aluminium)	
		Non-ferrous metal rolling, drawing or extruding (except aluminium)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Pipes, non-ferrous metal, mfg (except aluminium)—including non-ferrous metal pipe lining	
		Plate, non-ferrous metal, mfg (except aluminium)	
		Powders or flakes, non-ferrous metal, mfg	
		Rods, non-ferrous metal, mfg (except aluminium)	
		Sections, non-ferrous metal, rolling, drawing or extruding (except aluminium)	
		Sheet, non-ferrous metal, mfg (except aluminium)	
		Strip, non-ferrous metal, mfg (except insulated or from aluminium)	
		Tubes, non-ferrous metal, mfg (except aluminium)	
		Wire, non-ferrous metal, mfg (except stranded, braided or insulated or from	
	273300	Non-Ferrous Metal Casting	6.25%
		This class includes employers engaged in casting or forging non-ferrous metals or alloys.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing non-ferrous metal steam, gas or water fittings, valves or parts are included in Class 276500 Non-Ferrous Pipe Fitting Mfg; and</i> <i>(b) manufacturing other finished or semi-finished articles from castings or forgings by machining or other processing are included in the classes covering the manufacture of these articles.</i>	
		Primary Activities:	

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		Castings, non-ferrous metal, mfg nec	
		Die castings, non-ferrous metal, mfg nec	
		Forgings, non-ferrous metal, mfg nec	
274		Structural Metal Product Manufacturing	
	274100	Structural Steel Fabricating	9.66%
		This class includes employers engaged in fabricating structural steel components for incorporation in buildings or other structures.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		(a) <i>the manufacture of complete steel framed and clad structures such as prefabricated sheds and garages are included in Class 291100 Prefabricated Metal Building Mfg.</i>	
		(b) <i>the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;</i>	
		(c) <i>the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and</i>	
		(d) <i>the erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.</i>	
		Primary Activities:	
		Fabricated structural steel mfg (ready made parts for structures)	
		Girders, prefabricated steel, mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Joists, prefabricated steel, mfg	
		Prefabricated structural steel parts mfg	
		Rafters, prefabricated steel, mfg	
		Reinforcing mesh, welded steel, mfg	
		Reinforcing steel rods, processed, mfg (from wire bar or merchant bar)	
		Roof trusses, prefabricated steel, mfg	
		Scaffolding, prefabricated steel, mfg	
		Steel plate, perforated, mfg	
		Structural steel fabricating	
	274200	Architectural Aluminium Product Manufacturing	6.16%
		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).	
		<i>Exclusions and References:</i> Employers mainly engaged in	
		(a) manufacturing sheet metal products for building purposes such as down pipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;	
		(b) manufacturing aluminium blinds or awnings are included in Class 276900 Fabricated Metal Products Mfg nec; and	
		(c) installing windows or window frames are included in Class 424500 Glazing Services.	
		Primary Activities:	

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		Aluminium framed doors, glazed, mfg	
		Architectural aluminium products mfg	
		Ceiling sections, fabricated aluminium, mfg	
		Curtain walls, aluminium, mfg	
		Doors or door frames, aluminium, mfg	
		Fascia, aluminium, mfg	
		Fly screen doors, aluminium, mfg	
		Garage doors, aluminium, mfg	
		Gates, aluminium, mfg	
		Ornamental architectural aluminium work mfg	
		Partitions, prefabricated aluminium, mfg	
		Railings, aluminium, mfg	
		Roller shutters, aluminium, mfg	
		Shop fronts, aluminium, installation	
		Shop fronts, aluminium, mfg	
		Shower screens, aluminium framed, mfg	
		Shutters, aluminium, mfg	
		Skylights, aluminium, mfg	
		Window frames or sashes, aluminium, mfg	
		Window screens, aluminium, mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Windows, aluminium framed, mfg (complete with glass)	
	274900	Structural Metal Product Manufacturing nec	7.77%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) fabricating structural steel are included in Class 274100 Structural Steel Fabricating;</i> <i>(b) manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 275900 Sheet Metal Product Mfg nec;</i> <i>(c) manufacturing metal blinds or awnings are included in Class 276900 Fabricated Metal Product Mfg nec; and</i> <i>(d) installing windows or window frames are included in Class 424500 Glazing Services.</i>	
		Primary Activities:	
		Architectural metal products mfg (except aluminium)	
		Balconies, metal, mfg (except aluminium)	
		Balustrades, metal, mfg (except aluminium)	
		Curtain walls, metal, mfg (except aluminium)	
		Doors, fire resistant, mfg or installation	
		Doors or door frames, metal, mfg (except aluminium)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	5.79%

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

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Metal vats mfg nec	
		Packers cans, metal, mfg	
		Trunk, metal, mfg	
	275900	Sheet Metal Product Manufacturing nec	6.81%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) minting and pressing of coins, medals and badges are in Class 294100 Jewellery and Silverware Mfg; and</i> <i>(b) installing air conditioning duct work are included in Class 423300 Air Conditioning and Heating Services.</i>	
		Primary Activities:	
		Bottle closures, metal, mfg	
		Buckets, metal, mfg	
		Chutes, sheet metal, mfg	
		Conduit tubing, sheet metal, mfg	
		Coppersmithing (except boiler making)	
		Cornices, sheet metal, mfg	
		Crown seals, metal, mfg	
		Downpipe, sheet metal, mfg	

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

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Vacuum flask covers, metal, mfg	
		Vats, galvanised sheet metal, mfg	
		Ventilators, sheet metal, mfg	
276		Fabricated Metal Product Manufacturing	
	276100	Hand Tool and General Hardware Manufacturing	6.25%
		This class includes employers engaged in manufacturing cutlery, industrial knives or hand tools (except of wood, pneumatic or power operated) not elsewhere classified.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) manufacturing wooden hand tools or tool handles are included in Class 232900 Wood Product Mfg nec;</i>	
		<i>(b) manufacturing electrical welding or soldering equipment are included in Class 285900 Electrical and Equipment Mfg nec;</i>	
		<i>(c) manufacturing lawn mowers are included in Class 286100 Agricultural Machinery Mfg;</i>	
		<i>(d) manufacturing jack hammers or pneumatic drills (for construction work) are included in Class 286200 Mining and Construction Machinery Mfg;</i>	
		<i>(e) manufacturing pneumatic or power operated woodworking or metalworking hand tools (including pneumatic or power operated hand tools not elsewhere classified), twist drills, dies and machine tool accessories are included in Class 286400 Machine Tool and Part Mfg; and</i>	
		<i>(f) manufacturing staplers or other office tools are included in Class 294900 Manufacturing nec.</i>	
		Primary Activities:	
		Bevels mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Blow torches mfg	
		Bottle or can openers mfg (except power operated)	
		Cutlery mfg (except of solid silver or gold)	
		Drilling bits mfg (except twist drills)	
		Drills mfg (hand tool; except pneumatic or power operated or twist drills)	
		Engravers' hand tools mfg (except pneumatic or power operated)	
		Garden tools mfg (except power operated)	
		Grease guns mfg (except pneumatic or power operated)	
		Grinding tools, hand held, mfg (except pneumatic or power operated)	
		Hand tools mfg (except of wood, pneumatic or power operated) nec	
		Jewellers' hand tools mfg (except pneumatic or power operated)	
		Knife blanks mfg	
		Knives, hand held, mfg (except power operated)	
		Machine knives or blades mfg	
		Metalworking hand tools mfg (except pneumatic or power operated)	
		Mincers, household, mfg (except power operated)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Razors or razor blades mfg (except power operated)	
		Scissors mfg (except electric)	
		Screwdrivers mfg (incl bits or blades; except pneumatic or power operated)	
		Soldering irons mfg (except power operated)	
		Stonecutters' hand tools mfg (except pneumatic or power operated)	
		Vices, bench, mfg	
		Woodworking hand tools mfg (except of wood, pneumatic or power operated)	
	276200	Spring and Wire Product Manufacturing	6.25%
		This class includes employers engaged in manufacturing wire or wire products, cable, wire netting, nails or rolled steel fenceposts.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing coiled steel rod for drawing into wire are included in Class 271100 Basic Iron and Steel Mfg;</i>	
		<i>(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</i>	
		<i>(c) manufacturing electric or telephone cable or wire are included in Class 285200 Electric Cable and Wire Mfg.</i>	
		Primary Activities:	
		Barbed wire mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Braided ferrous wire, cable or strip, mfg	
		Chain mfg (except forged, cast or sprocket chain)	
		Fence droppers, wire, mfg	
		Fence posts or droppers, rolled steel, mfg	
		Gates, wire, mfg	
		Guards, wire, mfg	
		Hooks, wire, mfg	
		Household articles, wire, mfg	
		Nails mfg	
		Pins mfg (except metallic dowel pins)	
		Round wire mfg	
		Safety pins mfg	
		Screening, wire, mfg	
		Shopping trolleys mfg	
		Skewers, metal, mfg	
		Slings, wire, mfg	
		Spikes, wire, mfg	
		Springs mfg	
		Stranded ferrous wire, cable or strip, mfg	
		Welded link chain mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wire mesh mfg (except reinforcing mesh)	
		Wire netting mfg	
		Wire products mfg nec	
		Woven wire products mfg (except mattress supports)	
	276300	Nut, Bolt, Screw and Rivet Manufacturing	6.23%
		This class includes employers engaged in manufacturing metal nuts, bolts, screws, rivets or similar fasteners or metal washers.	
		Primary Activities:	
		Dowel pins, metal, mfg	
		Expansion bolts, metal, mfg	
		Machine screws, metal, mfg	
		Masonry anchors, metal, mfg	
		Nuts or bolts, metal, mfg	
		Rivets, metal, mfg	
		Screws, metal, mfg	
		Set screws, metal, mfg	
		Turnbuckles, metal, mfg	
		Washers, metal, mfg	
	276400	Metal Coating and Finishing	6.25%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in engraving, polishing, heat treating, plating, galvanising, anodising, colouring, plastic dipping, ceramic or other coating or finishing of client supplied metals or metal products. This Class also includes employers engaged in metal coating of non-metal products not elsewhere classified.</p> <p>Primary Activities:</p> <p>Anodising</p> <p>Boron nitride coating of machine tool parts</p> <p>Brass finishing or plating</p> <p>Cadmium plating</p> <p>Chromium plating</p> <p>Copper plating</p> <p>Enamelling of metal</p> <p>Galvanising of client supplied materials</p> <p>Gold plating</p> <p>Heat treating metals or metal products</p> <p>Metal coating of manufactured products nec</p> <p>Metal polishing or finishing</p> <p>Nickel plating</p> <p>Painting of manufactured metal products</p> <p>Plastic coating of metal</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Powder containing metal products	
		Silver plating	
		Vitreous enamelling	
	276500	Non-Ferrous Pipe Fitting Manufacturing	6.73%
		This class includes employers engaged in manufacturing non-ferrous metal steam, gas or water fittings, valves or valve parts.	
		<i>Exclusions and References:</i> <i>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.</i>	
		Primary Activities:	
		Fittings, steam, gas or water, mfg (non-ferrous metal)	
		Pipe fittings mfg (non-ferrous metal)	
		Tube fittings mfg (non-ferrous metal)	
		Valves or valve parts, steam, gas or water, mfg (non-ferrous metal)	
	276900	Fabricated Metal Product Manufacturing nec	7.70%
		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).	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing propellant and percussion caps for ammunition are in Class 254100 Explosive Mfg; and</i> <i>(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.</i></p> <p>Primary Activities:</p> <p>Ammunition mfg</p> <p>Awnings, metal, mfg</p> <p>Barbecues, solid fuel portable, mfg</p> <p>Bathroom or toilet fittings, metal, mfg</p> <p>Baths, cast iron, mfg</p> <p>Blinds, metal</p> <p>Boiler making and installation</p> <p>Cabinets, radio, radiogram or television, mfg (metal framed)</p> <p>Chimney stacks, prefabricated metal, mfg</p> <p>Clothes hoists mfg</p> <p>Couplings, metal, mfg</p> <p>Display models, metal, mfg</p> <p>Door handles, metal, mfg</p> <p>Fabricated metal products mfg nec</p>	

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

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Safes or vaults mfg or installation	
		Silos, prefabricated metal, mfg	
		Soda syphons, metal, mfg	
		Sprocket chain mfg	
		Steam generating boilers mfg	
		Steam superheaters mfg	
		Steel wool mfg	
		Stills, copper, mfg	
		Storage tanks, metal plate, mfg	
		Tackle blocks, metal, mfg	
		Television antennae mfg	
		Tubing, flexible metal, mfg	
		Turnstiles, metal, mfg	
		Venetian blinds, metal	
		Welding nec	
		Window or door fittings, metal, mfg	

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Subdivision 28 Machinery and Equipment Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
281		Motor Vehicle and Part Manufacturing	
	281100	Motor Vehicle Manufacturing	6.96%
		This class includes employers engaged in manufacturing motor vehicles, motor vehicle engines or parts.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) conversion of vehicle bodies using an existing engine and chassis are included in Class 281200 Motor Vehicle Body Mfg;</i>	
		<i>(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;</i>	
		<i>(c) manufacturing motor cycles, dune buggies or</i>	
		<i>(d) 'unusual terrain vehicles' not elsewhere classified are included in Class 282900 Transport Equipment Mfg nec;</i>	
		<i>(e) manufacturing off-highway trucks are included in Class 286200 Mining and Construction Machinery Mfg; and</i>	
		<i>(f) minor assembly of otherwise fully imported vehicles are included in Class 531100 Car Retailing and Class 531200 Motor Cycle Dealing.</i>	
		Primary Activities:	
		Motor cars mfg	
		Motor vehicle engine mfg	
		Motor vehicle parts mfg (in association with complete motor vehicles)	
	281200	Motor Vehicle Body Manufacturing	8.00%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in panel beating or smash repairing are included in Class 532300 Smash Repairing</i></p> <p>Primary Activities:</p> <p>Ambulance conversion</p> <p>Boat trailer mfg</p> <p>Bus body assembly on supplied motor and chassis</p> <p>Caravan mfg</p> <p>Firetruck conversion</p> <p>Horse float mfg</p> <p>Motor vehicle conversion</p> <p>Stock crate mfg</p> <p>Trailer mfg</p> <p>Truck body mfg</p> <p>Truck bodywork involving permanent alterations (excluding smash repairs)</p> <p>Truck tipper tray mfg</p>	
	281300	Automotive Electrical and Instrument Manufacturing	5.43%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in manufacturing automotive electrical components and automotive air conditioners and instruments.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing batteries are included in Class 285300 Battery Mfg; and</i> <i>(b) reconditioning of alternators and starter motors other than on a factory exchange basis are primary to Class 532200 Automotive Electrical Services.</i></p> <p>Primary Activities:</p> <p>Air conditioners, automotive, mfg</p> <p>Alternators mfg</p> <p>Automotive electrical components mfg (except batteries)</p> <p>Automotive electrical components, factory reconditioning</p> <p>Car horns, electric, mfg</p> <p>Heaters and demisters, automotive, mfg</p> <p>Ignition coils mfg</p> <p>Light fittings, automotive, mfg</p> <p>Spark plugs mfg</p> <p>Starter motors mfg</p> <p>Windscreen wipers mfg</p>	
	281900	Automotive Component Manufacturing nec	4.78%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in manufacturing automotive components not elsewhere classified. This Class also includes factory engine reconditioning on a changeover basis.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing complete parts or components for parts completely out of plastic are in Class 256400 Plastic Product Rigid Fibre Reinforced Mfg or Class 256600 Plastic Injection Moulded Product Mfg;</i></p> <p>(b) <i>manufacturing automotive components in association with the manufacture of complete vehicles or engines are included in Class 281100 Motor Vehicle Mfg;</i></p> <p>(c) <i>manufacturing seats are included in Class 292100 Wooden Furniture and Upholstered Seat Mfg; and</i></p> <p>(d) <i>automotive engine reconditioning on a personal service basis are included in Class 532900 Automotive Repair and Services nec.</i></p> <p>Primary Activities:</p> <p>Automotive parts mfg nec</p> <p>Car accessories mfg</p> <p>Child car restraints mfg</p> <p>Clutch assembly mfg</p> <p>Factory reconditioning of changeover motors</p> <p>Gearboxes mfg</p> <p>Marine conversion of automotive engines</p> <p>Mufflers mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	8.00%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in building or repairing boats of under 50 tonnes displacement are in Class 282200 Boatbuilding.</i>	
		Primary Activities:	
		Drydock operation	
		Hull cleaning	
		Marine inboard diesel engines of 37kW brakepower and over mfg	
		Ship building	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Ship repairing	
		Ship wrecking	
		Submarine components mfg nec	
		Submarine constructing	
	282200	Boatbuilding	7.75%
		This class includes employers engaged in manufacturing vessels of under 50 tonnes displacement.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing inflatable boats are included in Class 255900 Rubber Product Mfg nec;</i>	
		<i>(b) manufacturing boat components from fibreglass are included in Class 256400 Plastic Product Rigid Fibre Reinforced Mfg;</i>	
		<i>(c) manufacturing canoes, surfboards and sailboards are in Class 294200 Toy and Sporting Good Mfg; and</i>	
		<i>(d) repairs of boats are included in Class 532300 Smash Repairing or 532900 Automotive Repair Services nec as appropriate.</i>	
		Primary Activities:	
		Boatbuilding	
		Dinghy mfg	
		Sailboat mfg	
		Yacht constructing	
	282300	Railway Equipment Manufacturing	4.44%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in manufacturing or repairing railway or tramway locomotives and rolling stock.</p> <p>Primary Activities:</p> <p>Locomotives mfg</p> <p>Railway rolling stock mfg</p> <p>Repair of locomotives and rolling stock</p> <p>Tram mfg</p>	
	282400	<p>Aircraft Manufacturing</p> <p>This class includes employers engaged in manufacturing or repairing aircraft, aircraft engines and frames.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing hovercraft are in Class 282900 Transport Equipment Mfg nec;</i> <i>(b) manufacturing hang gliders are included in Class 294200 Toy and Sporting Good Mfg; and</i> <i>(c) manufacturing and/or repair of avionic equipment are included in Class 284900 Electronic Equipment Mfg</i></p> <p>Primary Activities:</p> <p>Aircraft engine building or repairing</p> <p>Airframe building and repair</p> <p>Glider mfg or repairing (except hang glider)</p> <p>Guided missile mfg</p>	4.44%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Helicopter mfg or repairing	
	282900	Transport Equipment Manufacturing nec	5.53%
		This class includes employers engaged in manufacturing bicycles, motor cycles, 'unusual terrain vehicles' such as dune buggies or transport equipment not elsewhere classified.	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing wheeled toys or sporting goods not elsewhere classified such as skateboards or tricycles are in Class 294200 Toy and Sporting Good Mfg; and</i>	
		<i>(b) repair of motor cycles are included in Class 531200 Motor Cycle Dealing.</i>	
		Primary Activities:	
		Baby carriages mfg	
		Bicycles mfg	
		Golf buggies mfg	
		Horse drawn vehicles mfg	
		Hovercraft mfg	
		Motor cycles mfg	
		Trotting gigs mfg	
		Wheelbarrows mfg	
		Wheelchairs mfg	
283		Photographic and Scientific Equipment Manufacturing	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	283100	Photographic and Optical Good Manufacturing	1.81%
		<p>This class includes employers engaged in manufacturing photographic equipment or supplies (including sensitised photographic paper or chemicals) or optical instruments or equipment, or in grinding optical lenses. Also included are employers engaged in manufacturing ophthalmic articles (including contact lenses, sunglasses, or spectacle or sunglass frames).</p> <p><i>Employers mainly engaged in</i></p> <p><i>(a) manufacturing protective eyewear not elsewhere classified are included in Class 224900 Clothing Mfg nec;</i></p> <p><i>(b) manufacturing optical glass or blanks for lenses are included in Class 261000 Glass and Glass Product Mfg;</i></p> <p><i>(c) testing sight, diagnosing sight defects or dispensing spectacles or contact lenses are included in Class 863200 Optometry and Optical Dispensing; and</i></p> <p><i>(d) processing photographic film are included in Class 952200 Photographic Film Processing.</i></p> <p>Primary Activities:</p> <p>Contact lenses mfg</p> <p>Ophthalmic articles mfg</p> <p>Ophthalmic instruments mfg</p> <p>Optical instruments or equipment mfg</p> <p>Optical lens grinding</p> <p>Photographic chemicals mfg</p> <p>Photographic equipment mfg</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Photographic film or plates mfg	
		Photographic paper, sensitised, mfg	
		Spectacle frames mfg	
		Spectacle lens grinding	
		Sunglasses mfg	
	283200	Medical and Surgical Equipment Manufacturing	1.99%
		This class includes employers engaged in manufacturing medical, surgical or dental equipment, including dentures.	
		Primary Activities:	
		Artificial eyes mfg	
		Artificial joints mfg	
		Artificial limbs mfg	
		Dental amalgams mfg	
		Dental instruments or equipment mfg	
		Dentists' chairs fitted with mechanical device mfg	
		Dentures fabrication	
		Diagnostic apparatus mfg	
		First aid equipment mfg	
		Hypodermic needles or syringes mfg	
		Medical equipment mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Oxygen tent mfg	
		Respirators mfg	
		Surgical equipment mfg	
		Thermometers, medical, mfg	
		Veterinary instruments mfg	
	283900	Professional and Scientific Equipment Manufacturing nec	1.66%
		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.	
		<i>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.</i>	
		Primary Activities:	
		Clocks mfg	
		Control equipment, electrical, mfg	
		Electricity meters mfg	
		Measuring instruments mfg	
		Meteorological instruments mfg nec	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	1.97%
		This class includes employers engaged in manufacturing computers or business machines.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in maintaining or repairing computers are included in Class 783300 Computer Maintenance Services.</i>	
		Primary Activities:	
		Business machines mfg	
		Calculators mfg	
		Cash registers mfg	
		Computers mfg	
		Line printers mfg (computer peripherals)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	1.97%
		This class includes employers engaged in manufacturing telecommunications, broadcasting or transceiving equipment.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in installing or repairing radio or television broadcasting equipment, or telephone, telegraph or telex equipment are included in Class 412200 Non-Building Construction nec.</i>	
		Primary Activities:	
		Modem equipment mfg	
		Radio broadcast studio equipment mfg	
		Radio transceivers mfg	
		Radio transmitters mfg	
		Telecommunications equipment mfg	
		Telephone equipment mfg	
		Telephone switching equipment mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Television studio equipment mfg	
	284900	Other Electronic Equipment Manufacturing nec	1.66%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing television antennae or parts are included in Class 276900 Fabricated Metal Product Mfg nec;</i> <i>(b) manufacturing radio transceivers, radio telegraphic or telephonic receivers, radio or television broadcasting equipment (including studio apparatus not elsewhere classified), closed circuit television equipment or parts for radio, television or audio equipment are included in Class 284200 Telecommunication, Broadcasting and Transceiving Equipment Mfg;</i> <i>(c) repairing record players, tape recorders, or radio or TV receivers are included in Class 526100 Household Equipment Repair Services (Electrical); and</i> <i>(d) installing or repairing car radios or cassette players are included in Class 462300 Motor Vehicle New Part Dealing.</i>	
		Primary Activities:	
		Alarm systems, electric or electronic, mfg	
		Amplifiers, audio-frequency, mfg	
		Avionic equipment mfg, and/or repair	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Computer disk mfg (except pre-recorded)	
		Earphones mfg	
		Electronic gaming machines mfg, and/or repair	
		Headphones mfg	
		Hearing aids mfg	
		Integrated circuits mfg, and/or repair	
		Intercom equipment mfg	
		Loudspeakers mfg	
		Magnetic tapes mfg (except pre-recorded)	
		Microphones mfg	
		Parking meter mfg, and/or repair	
		Poker machines mfg, and/or repair	
		Printed circuit boards mfg	
		Radio receiving sets mfg	
		Record players mfg	
		Refrigeration or air conditioning compressors (incl parts) mfg	
		Semi-conductors mfg	
		Sound recording equipment mfg	
		Sound reproducing equipment mfg	
		Tape recorders mfg	

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		Television receiving sets mfg	
		Transistors mfg	
285		Electrical Equipment and Appliance Manufacturing	
	285100	Household Appliance Manufacturing	5.71%
		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.	
		<i>Exclusions and References:</i> 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 526100 Household Equipment Repair Services (Electrical).	

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		Primary Activities:	
		Blankets, electric, mfg	
		Clothes driers, household, mfg	
		Coolroom refrigeration plant mfg or installation	
		Dish washing machines, household, mfg	
		Fans, household electric, mfg	
		Freezers mfg	
		Gas heating appliances, household, mfg	
		Gas stoves, household, mfg	
		Heaters, household, mfg	
		Household appliances mfg	
		Kerosene heaters mfg	
		Kettles or jugs, electric, mfg	
		Oil heaters, household, mfg	
		Ovens, household, mfg	
		Refrigeration equipment, commercial or industrial, mfg	
		Refrigerators mfg	
		Room air conditioners mfg	
		Sewing machines, household, mfg	
		Solar water heating systems mfg	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Space heaters, household, mfg	
		Stoves, household, mfg	
		Urns, hot water, mfg	
		Vacuum cleaners, household, mfg	
		Vending machines, refrigerated, mfg	
		Washing machines, household, mfg	
		Water coolers mfg	
		Water heaters, industrial, commercial or household, mfg nec	
		Water treatment equipment, household, mfg	
	285200	Electric Cable and Wire Manufacturing	4.21%
		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.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) manufacturing uninsulated optical fibre cable are included in Class 283900 Professional and Scientific Equipment Mfg nec;</i>	
		<i>(b) laying or installing subterranean or overhead electric or telephone cable or wire are included in Class 412200 Non-Building Construction nec; and</i>	
		<i>(c) installing telecommunications cabling and wiring in buildings are included in Class 423400 Telecommunication, Alarm and Security System Installation Services.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Co-axial cable mfg	
		Fuse wire mfg	
		Non-ferrous cable, wire or strip mfg	
		Optical fibre cable, insulated, mfg	
		Telecommunications cable mfg	
		Wire or cable, electric, mfg	
	285300	Battery Manufacturing	3.58%
		This class includes employers engaged in manufacturing electric wet or dry cell storage batteries.	
		Primary Activities:	
		Batteries mfg—recharging	
		Batteries reconditioning and rebuilding	
		Dry cell batteries mfg	
		Electrical batteries mfg, recharging	
		Wet cell batteries mfg	
	285400	Electric Light and Sign Manufacturing	5.10%
		This class includes employers engaged in manufacturing light bulbs, tubes or fittings or electric signs.	
		Primary Activities:	
		Bulbs or tubes, electric light, mfg	

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		Elements, electrical, mfg	
		Fittings, electric light, mfg nec	
		Flashlight bulbs mfg	
		Lamps, infra-red or ultra-violet, mfg	
		Neon signs mfg	
		Signs, electric, mfg	
		Spotlights mfg nec	
	285900	Other Electrical Equipment Manufacturing nec	4.92%
		This class includes employers engaged in manufacturing electric motors, generators, electricity transmission or distribution equipment, switchgear, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified. This Class also includes employers engaged in manufacturing powder, paste or crystal soldering or welding flux.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) manufacturing liquid soldering or welding flux are included in Class 2549 Chemical Product Mfg nec;</i>	
		<i>(b) manufacturing motor vehicle or tractor electrical parts (except batteries) are included in Class 2813 Automotive and Electrical Instrument Mfg;</i>	
		<i>(c) manufacturing electric wet or dry cell storage batteries are included in Class 2853 Battery Mfg; and</i>	
		<i>(d) the installation (on-site assembly) of heavy electrical machinery are included in Class 4122 Non-Building Construction nec.</i>	

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		Primary Activities:	
		Brushes, carbon, mfg	
		Distribution boxes or boards, electricity, mfg	
		Dynamos mfg nec	
		Electric motors mfg nec	
		Electric motors rewinding	
		Electrical equipment or machinery mfg nec	
		Flux, soldering or welding, mfg (powder, paste or crystal)	
		Furnaces, electric, mfg (except space heaters)	
		Fuses or cutouts mfg	
		Generators mfg nec	
		Hair driers, electric, mfg (except household)	
		Magnets mfg	
		Signalling equipment, electrical, mfg nec	
		Soldering irons, electrical, mfg	
		Traffic signals, electrical, mfg	
		Transformers mfg	
		Transmission equipment, electricity, mfg	
		Welding equipment, electrical, mfg	

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286		Industrial Machinery and Equipment Manufacturing	
	286100	Agricultural Machinery Manufacturing	4.95%
		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.	
		<i>Exclusions and References:</i> Employers mainly engaged in (a) manufacturing agricultural type trailers are included in Class 281200 Motor Vehicle Body Mfg; and (b) manufacturing crawler tractors are included in Class 286200 Mining and Construction Machinery Mfg.	
		Primary Activities:	
		Agricultural implements mfg and/or repair (except garden tools)	
		Agricultural machinery or equipment mfg and/or repair	
		Irrigation equipment mfg and/or repair (except domestic type sprinklers)	
		Lawn mowers mfg and/or repair	
		Tractors, agricultural, mfg and/or repair (except crawler tractors)	
		Windmills mfg and/or repair	
	286200	Mining and Construction Machinery Manufacturing	5.67%

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

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	286300	Food Processing Machinery Manufacturing	4.84%
		<p>This class includes employers engaged in manufacturing and/or repairing commercial or industrial machinery used in the manufacture of food products.</p> <p><i>Exclusions and References:</i> <i>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.</i></p> <p>Primary Activities:</p> <p>Bakery machinery mfg and/or repair</p> <p>Bottling machines, food or drink, mfg and/or repair</p> <p>Can making or sealing machinery mfg and/or repair (food or drink processing)</p> <p>Can or bottle washing machinery mfg and/or repair (food processing)</p> <p>Canning machinery, food or drink, mfg and/or repair</p> <p>Cooking equipment mfg and/or repair (except household)</p> <p>Crushing machinery mfg and/or repair (food processing)</p> <p>Distilling equipment, beverage, mfg and/or repair</p> <p>Filters mfg and/or repair (food processing machinery)</p>	

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		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	4.54%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 276100 Hand Tool and General Hardware Mfg; and</i>	
		<i>(b) manufacturing electrical welding equipment are included in Class 285900 Electrical and Equipment Mfg nec.</i>	
		Primary Activities:	
		Drilling machinery, woodworking or metalworking, mfg and/or repair	
		Drills, portable electric, mfg and/or repair	

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		Explosive powered tools mfg and/or repair (except for construction work)	
		Forging machinery mfg and/or repair	
		Foundry machinery mfg and/or repair (except furnaces)	
		Hand tools, pneumatic or power operated, mfg and/or repair nec	
		Lathes, woodworking or metalworking, mfg and/or repair	
		Machine tool attachments or parts mfg and/or repair nec	
		Metal moulding machinery mfg and/or repair	
		Metalworking machinery mfg and/or repair nec	
		Milling machines, metalworking, mfg and/or repair	
		Pneumatic tools mfg and/or repair nec	
		Power saws, woodworking or metalworking, mfg and/or repair	
		Presses, woodworking or metalworking, mfg and/or repair	
		Tyre matrixes mfg and/or repair	
		Welding or cutting equipment, gas, mfg and/or repair	
		Woodworking machinery mfg and/or repair nec	
	286420	Metal Dies, Cutting, Sinking, Manufacture and Repair	3.02%

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		<p>This class includes employers engaged in manufacturing, cutting and sinking dies and die sets.</p> <p>Primary Activities:</p> <p>Metal die, cutting, sinking mfg and/or repair (hand or machine tool).</p> <p>Press dies mfg</p>	
	286500	<p>Lifting and Material Handling Equipment Manufacturing</p> <p>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.</p> <p><i>Exclusions and References:</i> <i>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.</i></p> <p>Primary Activities:</p> <p>Capstans mfg and/or repair (except for lathes)</p> <p>Conveyors or conveying systems mfg and/or repair</p> <p>Cranes mfg and/or repair</p>	4.44%

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		Derricks mfg and/or repair	
		Elevator installation and/or repair	
		Elevators or elevator parts mfg and/or repair	
		Escalator installation and/or repair	
		Escalators or escalator parts mfg and/or repair	
		Forklift trucks mfg and/or repair	
		Hoists or hoisting equipment mfg and/or repair (except clothes hoists)	
		Jacking equipment mfg and/or repair	
		Pneumatic conveyor systems mfg and/or repair	
		Stacking machinery mfg and/or repair	
		Tractors mfg and/or repair nec	
		Winches mfg and/or repair	
	286600	Pump and Compressor Manufacturing	4.44%
		This class includes employers engaged in manufacturing and/or repairing air or gas compressors, pumps or pumping machinery (except refrigeration or air conditioning compressors or parts).	

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		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing refrigeration or air conditioning compressors or parts are included in Class 285100 Household Appliance Mfg; and</i> <i>(b) installing petrol, diesel or automotive LPG bowsers are included in Class 425940 Construction Services nec.</i></p> <p>Primary Activities:</p> <p>Air compressors mfg and/or repair</p> <p>Gas compressors mfg and/or repair (except refrigeration or air conditioning compressors or parts)</p> <p>Petrol, diesel, automotive LPG bowsers mfg and/or repair</p> <p>Pumps mfg and/or repair</p>	
	286700	Commercial Space Heating and Cooling Equipment Manufacturing	5.30%
		<p>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).</p>	

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		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing duct work for air conditioning or space heating equipment are included in Class 275900 Sheet Metal Product Mfg nec;</i></p> <p>(b) <i>manufacturing motor vehicle air conditioners are included in Class 281300 Automotive Electrical and Instrument Mfg;</i></p> <p>(c) <i>manufacturing room air conditioners or household space heaters are included in Class 285100 Household Appliance Mfg; and</i></p> <p>(d) <i>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.</i></p> <p>Primary Activities:</p> <p>Air conditioning equipment mfg (except room or motor vehicle air conditioners)</p> <p>Space heating systems, commercial or industrial, mfg</p>	
	286900	<p>Industrial Machinery and Equipment Manufacturing nec</p> <p>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.</p>	5.10%

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Exclusions and References:

Employers mainly engaged in

(a) manufacturing electronic computers or electronic office or business machines are included in Class 284100 Computer and Business Machine Mfg;

(b) manufacturing household appliances are included in Class 285100 Household Appliance Mfg; and

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

Primary Activities:

Amusement machines mfg and/or repair

Bearings mfg and/or repair

Beer dispensing equipment mfg and/or repair

Canning machinery mfg and/or repair nec

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

Cement making machinery mfg and/or repair

Chemical processing machinery mfg and/or repair

Diesel engines mfg and/or repair nec

Distilling equipment, chemical, mfg and/or repair

Dry cleaning machinery mfg and/or repair

Engines, internal combustion, mfg and/or repair nec

Fans, industrial, mfg and/or repair

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		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 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	

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Division C
Subdivision 28

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Ovens, industrial, mfg and/or repair (except electric)	
		Paper making machinery or equipment mfg and/or repair	
		Presses, mechanical, manual or hydraulic, mfg and/or repair nec	
		Pressure gauges mfg and/or repair	
		Printing machinery or equipment mfg and/or repair	
		Saws, power, mfg and/or repair nec	
		Sewing machines, industrial, mfg and/or repair	
		Sporting machinery mfg and/or repair nec	
		Spraying machinery mfg and/or repair (except agricultural)	
		Taxi meters mfg and/or repair	
		Textile working machinery mfg and/or repair	
		Tyre retreading or repairing machinery mfg and/or repair	
		Vacuum cleaners, commercial, mfg and/or repair	
		Vending machines mfg and/or repair (except refrigerated)	
		Water treatment equipment mfg and/or repair (except household)	
		Weighing machinery mfg and/or repair	
		Wire working machinery mfg and/or repair	

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Table A NSW WorkCover Industry Classification System
 Division C Manufacturing
 Subdivision 29 Other Manufacturing

Subdivision 29 Other Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
291		Prefabricated Building Manufacturing	
	291100	Prefabricated Metal Building Manufacturing	7.16%
		<p>This class includes employers engaged in manufacturing structurally complete prefabricated buildings framed and clad predominantly in metal. This Class also includes hire from and incidental erection for a fee by manufacturers of such buildings.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>the manufacture of complete prefabricated buildings not elsewhere classified such as steel framed lockable kit homes are included in Class 291900 Prefabricated Building Mfg nec;</i></p> <p>(b) <i>the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;</i></p> <p>(c) <i>the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 412200 Non-Building Construction nec; and</i></p> <p>(d) <i>the erection or installation (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures are included in Class 422400 Structural Steel Erection Services.</i></p> <p>Primary Activities:</p> <p>Buildings, prefabricated metal, mfg</p> <p>Carports prefabricated metal, mfg</p> <p>Garages prefabricated metal, mfg</p>	

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NSW WorkCover Industry Classification System
 Manufacturing
 Other Manufacturing

Table A
 Division C
 Subdivision 29

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Sheds, metal, prefabricated, mfg	
	291900	Prefabricated Building Manufacturing nec	7.06%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) manufacturing roof trusses and roof frames without the associated cladding are included in Class 232300 Wooden Structural Component Mfg if made of wood or Class 274100 Structural Steel Fabricating if made of steel;</i>	
		<i>(b) manufacturing caravans are included in Class 281200 Motor Vehicle Body Mfg;</i>	
		<i>(c) manufacturing prefabricated all metal sheds, garages and carports are included in Class 291100 Prefabricated Metal Building Mfg;</i>	
		<i>(d) erection of client supplied prefabricated buildings are in the appropriate Class of Group 411 Building Construction; and</i>	
		<i>(e) hire of prefabricated buildings other than by the manufacturer for periods of under 12 months are included in Class 774300 Plant Hiring or Leasing.</i>	
		Primary Activities:	
		Bus shelters, prefabricated, mfg	
		Concrete buildings, prefabricated, mfg nec	
		Container huts mfg	
		Garages, prefabricated, mfg nec	
		Kit homes mfg	

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Table A NSW WorkCover Industry Classification System
 Division C Manufacturing
 Subdivision 29 Other Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Portable toilet buildings mfg	
		Shade houses, prefabricated, mfg	
		Shade shelter, prefabricated, mfg nec	
		Sheds, prefabricated, mfg nec	
		Survival huts, prefabricated, mfg	
		Transportable homes mfg	
292		Furniture Manufacturing	
	292100	Wooden Furniture and Upholstered Seat Manufacturing	7.22%
		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.	

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NSW WorkCover Industry Classification System
 Manufacturing
 Other Manufacturing

Table A
 Division C
 Subdivision 29

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>upholstering, re-upholstery and french polishing of furniture manufactured elsewhere is included in Class 222120 Upholstery etc;</i> (b) <i>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;</i> (c) <i>manufacturing furniture predominantly of sheet metal are included in Class 292200 Sheet Metal Furniture Mfg; and</i> (d) <i>manufacturing furniture of material other than wood or sheet metal are included in Class 292900 Furniture Mfg nec.</i></p> <p>Primary Activities:</p> <p>Bedroom suite, wooden, mfg</p> <p>Chair mfg (except dentists' chairs fitted with mechanical device)</p> <p>Dining room furniture, wooden, mfg</p> <p>Kitchen furniture, wooden mfg</p> <p>Lounge suite mfg</p> <p>Office furniture, wooden, mfg</p> <p>Outdoor furniture, wooden, mfg</p> <p>Prefabricated furniture, wooden, mfg</p> <p>Seats, upholstered, mfg</p> <p>Tables, wooden, mfg</p> <p>Upholstered furniture mfg</p>	

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Table A NSW WorkCover Industry Classification System
 Division C Manufacturing
 Subdivision 29 Other Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wooden Stage scenery, props and furniture mfg	
	292200	Sheet Metal Furniture Manufacturing	7.25%
		This class includes employers engaged in manufacturing furniture, storage structures, shelving, or parts of furniture predominantly of sheet metal.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing or installing shop fittings not elsewhere classified are included in Class 292900 Furniture Mfg nec.</i>	
		Primary Activities:	
		Desk equipment, sheet metal, mfg	
		Domestic furniture, sheet metal, mfg	
		Filing cabinet, sheet metal, mfg	
		Furniture part, sheet metal, mfg	
		Office furniture, sheet metal, mfg	
		Sheet metal furniture mfg nec	
	292300	Mattress Manufacturing (Except Rubber)	6.25%
		This class includes employers engaged in manufacturing mattresses, (except of rubber).	

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NSW WorkCover Industry Classification System
 Manufacturing
 Other Manufacturing

Table A
 Division C
 Subdivision 29

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing rubber mattresses, pillows or cushions are included in Class 2559 Rubber Product Mfg nec; and</i> <i>(b) manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 2762 Spring and Wire Product Mfg.</i></p> <p>Primary Activities:</p> <p>Bed base, upholstered, mfg (except rubber)</p> <p>Inner spring mattress mfg</p> <p>Mattress protector mfg (except rubber)</p> <p>Mattress support mfg (except rubber)</p> <p>Mattress, plastic or sponge, mfg</p> <p>Mattress, upholstered, mfg</p> <p>Water mattress mfg</p>	
	292900	Furniture Manufacturing nec	7.26%
		<p>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.</p>	

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Table A	NSW WorkCover Industry Classification System
Division C	Manufacturing
Subdivision 29	Other Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing custom made built-in furniture are included in Class 232300 Wooden Structural Component Mfg; and</i> <i>(b) manufacturing upholstered seatings or complete seatings are included in 292100 Wooden Furniture and Upholstered Seat Mfg</i></p> <p>Primary Activities:</p> <p>Filing cabinet mfg (except sheet metal)</p> <p>Furniture mfg nec</p> <p>Furniture part mfg (except sheet metal)</p> <p>Office and/or shop fitting mfg or installation nec</p> <p>Shelf mfg nec (except sheet metal)</p> <p>Stage scenery, props and furniture mfg (except wooden or sheet metal)</p>	
294		Other Manufacturing	
	294100	Jewellery and Silverware Manufacturing	2.04%
		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.	

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NSW WorkCover Industry Classification System
 Manufacturing
 Other Manufacturing

Table A
 Division C
 Subdivision 29

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) the production of cultured pearls are in Class 042000 Aquaculture;</i> <i>(b) cutting and polishing of headstones and monumental stone are included in Class 264000 Non-Metallic Mineral Product Mfg nec; and</i> <i>(c) manufacturing silver or gold plated cutlery are included in Class 276100 Hand Tool and General Hardware Mfg.</i></p> <p>Primary Activities:</p> <p>Badges mfg nec</p> <p>Coins minting</p> <p>Costume jewellery mfg</p> <p>Diamond cutting</p> <p>Gem cutting</p> <p>Goldsmithing</p> <p>Lapidary work</p> <p>Medal mfg</p> <p>Metal engraving—jewellery, trophies, plates etc</p> <p>Silverware mfg</p>	
	294200	Toy and Sporting Good Manufacturing	5.43%
		<p>This class includes employers engaged in manufacturing sporting equipment (except vehicles, clothing and footwear) and toys made from all materials except fur or leather.</p>	

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Table A	NSW WorkCover Industry Classification System
Division C	Manufacturing
Subdivision 29	Other Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing wet suits, life jackets, sports clothing or sports footwear are included in the appropriate classes of Subdivision 22 Textile, Clothing, Footwear and Leather Mfg;</i></p> <p>(b) <i>manufacturing tents or sleeping bags are included in Class 222110 Textile Product Mfg;</i></p> <p>(c) <i>manufacturing toys made of fur or leather are included in Class 226200 Leather and Leather Substitute Product Mfg; and</i></p> <p>(d) <i>manufacturing dinghies and small boats other than canoes and sailboards are included in Class 282200 Boatbuilding.</i></p> <p>Primary Activities:</p> <p>Archery equipment mfg</p> <p>Canoes mfg</p> <p>Cricket sets mfg</p> <p>Hang glider mfg</p> <p>Fishing tackle mfg</p> <p>Lawn bowls equipment mfg</p> <p>Rucksacks mfg</p> <p>Sailboards mfg</p> <p>Skateboards mfg</p> <p>Sports goods mfg nec</p> <p>Surfboards mfg</p> <p>Toys mfg (excluding fur and leather)</p>	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
 Manufacturing
 Other Manufacturing

Table A
 Division C
 Subdivision 29

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Tricycles mfg	
	294900	Manufacturing nec	5.43%
		This class includes employers engaged in manufacturing musical instruments, umbrellas, brooms, brushes, writing and marking equipment, signs or goods not elsewhere classified.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 284900 Electronic Equipment Mfg nec; and</i> <i>(b) making neon signs are in Class 285400 Electric Light and Sign Mfg; and</i> <i>(c) signwriting are in Class 785210 Signwriting</i>	
		Primary Activities:	
		Ball point pens mfg	
		Brooms mfg	
		Brushes mfg	
		Floor mops mfg	
		Hair brushes mfg	
		Musical instrument mfg	
		Paint brushes mfg	
		Pencils mfg	
		Pens mfg	
		Stamp pads mfg	

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Table A NSW WorkCover Industry Classification System
 Division C Manufacturing
 Subdivision 29 Other Manufacturing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Staplers mfg	
		Tooth brushes mfg	
		Umbrellas mfg	
		Vacuum flasks mfg	
		Wigs mfg	

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NSW WorkCover Industry Classification System
Electricity, Gas and Water Supply
Electricity and Gas Supply

Table A
Division D
Subdivision 36

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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
361		Electricity Supply	
	361000	Electricity Supply	3.35%
		This class includes employers engaged in the generation, transmission or distribution of electricity.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in the construction, repair or maintenance of electricity transmission towers or lines, power station buildings or water storage dams are included in Class 412200 Non-Building Construction nec.</i>	
		Primary Activities:	
		Electricity distribution	
		Electricity generation	
		Electricity supply	
		Hydro-electric power generation	
		Sub-station operation (electricity supply)	
362		Gas Supply	
	362000	Gas Supply	2.70%

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Table A	NSW WorkCover Industry Classification System
Division D	Electricity, Gas and Water Supply
Subdivision 36	Electricity and Gas Supply

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in</p> <p>(a) <i>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;</i></p> <p>(b) <i>manufacturing liquefied petroleum gases in conjunction with petroleum refining are included in Class 251000 Petroleum Refining;</i></p> <p>(c) <i>construction, repair or maintenance of gas mains are included in Class 412200 Non-Building Construction nec;</i></p> <p>(d) <i>wholesaling or retailing liquefied petroleum gas in bottles or bulk (except through a mains system) are included in Class 452100 Petroleum Product Wholesaling; and</i></p> <p>(e) <i>operating pipelines for the transport of gas on a contract or fee basis are included in Class 650100 Pipeline Transport.</i></p> <p>Primary Activities:</p> <p>Fuel gas distribution (through mains system)</p> <p>Gas, coal, distribution (through mains system)</p> <p>Gas, liquefied petroleum, distribution (through mains system)</p> <p>Gas, liquefied petroleum, reforming (for distribution through mains system)</p> <p>Gas, natural, distribution (through mains system)</p>	

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NSW WorkCover Industry Classification System
Electricity, Gas and Water Supply
Water Supply, Sewerage and Drainage Services

Table A
Division D
Subdivision 37

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Town gas mfg and/or distribution through mains system (incl mixtures of manufactured and town gas)

Subdivision 37 Water Supply, Sewerage and Drainage Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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370		Water Supply, Sewerage and Drainage Services	
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	370100	Water Supply	5.10%
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This class includes employers engaged in the storage, purification or distribution of water, by pipeline or carrier. It includes the operation of irrigation systems concerned with the supply of water to the farm, and the supply of steam or hot water.

Exclusions and References:

Employers mainly engaged in

- (a) *operating irrigation systems concerned with the distribution of water on the farm are included in Class 021900 Services to Agriculture nec; and*
(b) *the construction or repair of water storage dams, mains or pumping stations are included in Class 412200 Non-Building Construction nec.*

Primary Activities:

Dam operation (water supply)

Desalination plant operation (water supply)

Filtration plant operation (water supply)

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Table A
Division D
Subdivision 37

NSW WorkCover Industry Classification System
Electricity, Gas and Water Supply
Water Supply, Sewerage and Drainage Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Mineral water supply (from the ground)	
		Pumping station operation (water supply)	
		Reservoir operation (water supply)	
		Water supply system operation	
	370200	Sewerage and Drainage Services	5.10%
		This class includes employers engaged in operating sewerage or drainage systems or sewerage treatment plants.	
		<i>Exclusions and References: Employers mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec.</i>	
		Primary Activities:	
		Drainage system operation (town or stormwater)	
		Pumping station operation (sewerage)	
		Sewerage treatment plant operation	
		Sewerage system operation	
		Stormwater drainage system operation	

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NSW WorkCover Industry Classification System
Construction
General Construction

Table A
Division E
Subdivision 41

Division E Construction

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

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

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

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

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

Subdivision 41 General Construction

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
411		Building Construction	
	411100	House Construction	9.85%
		This class includes employers engaged in the construction of or in carrying out alterations, additions or renovation or general repairs to of houses, semi-detached houses, duplex and low-rise flat, unit and town-house construction), or in organising or managing these activities as the prime contractor.	

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Table A	NSW WorkCover Industry Classification System
Division E	Construction
Subdivision 41	General Construction

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>off-site production of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;</i></p> <p>(b) <i>providing special trade repair services such as electrical or plumbing repair are included in the appropriate classes in Subdivision 42 Construction Trade Services; and</i></p> <p>(c) <i>providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services.</i></p> <p>Primary Activities:</p> <p>Duplex house construction</p> <p>House construction</p> <p>Houses, prefabricated, assembly, erection or installation (on-site)</p> <p>Low-rise or “walk-up” units or flats, construction</p> <p>Repair (general), renovation or maintenance of houses duplexes or low rise units, flats or apartments</p> <p>Semi-detached house construction</p> <p>Town-house, unit, flat and apartment construction not exceeding three levels above ground</p>	
	411200	Residential Building Construction nec	9.85%
		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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NSW WorkCover Industry Classification System
Construction
General Construction

Table A
Division E
Subdivision 41

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>off-site production or manufacture of prefabricated buildings or building components are included in the appropriate classes of Division C Manufacturing;</i></p> <p>(b) <i>the construction of hotels, hostels, hospitals and other public buildings are included in Class 411300 Non-Residential Building Construction;</i></p> <p>(c) <i>providing special trade repair services such as electrical or plumbing repair are included in the appropriate classes in Subdivision 42 Construction Trade Services; and</i></p> <p>(d) <i>providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services.</i></p> <p>Primary Activities:</p> <p>Apartments construction—high-rise</p> <p>High-rise flats construction</p> <p>Home units construction, high-rise</p> <p>Repair (general) or renovation of residential buildings nec</p>	
	411300	Non-Residential Building Construction	9.85%
		<p>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.</p>	

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Table A	NSW WorkCover Industry Classification System
Division E	Construction
Subdivision 41	General Construction

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>off-site production of prefabricated buildings or building components are included in the appropriate classes in Division C Manufacturing;</i></p> <p>(b) <i>providing special trade repair services such as electrical or plumbing repair are included in the appropriate classes in Subdivision 42 Construction Trade Services; and</i></p> <p>(c) <i>providing architectural or building consultancy services are included in the appropriate classes in Subdivision 78 Business Services.</i></p> <p>Primary Activities:</p> <p>Commercial buildings construction</p> <p>Hotels construction</p> <p>Industrial buildings construction</p> <p>Institutional buildings construction</p> <p>Office building construction</p> <p>Prefabricated non-residential buildings assembly, erection or installation (on-site; except sheds, garages or carports)</p> <p>Religious buildings construction</p> <p>Repair (general) or renovation of non-residential buildings</p>	
412		Non-Building Construction	
	412100	Road and Bridge Construction	6.73%

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NSW WorkCover Industry Classification System
Construction
General Construction

Table A
Division E
Subdivision 41

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 252000 Petroleum and Coal Product Mfg nec;</i></p> <p>(b) <i>the construction of tunnels for any purpose are included in Class 412200 Non-Building Construction nec; and</i></p> <p>(c) <i>providing special trade repair services, or in undertaking special trade construction of component parts of roads or bridges, eg in construction of kerbs or gutters only or in installing electrical wiring for traffic lights, are generally included in the appropriate classes in Subdivision 42 Construction Trade Services.</i></p> <p>Primary Activities:</p> <p>Aerodrome runway construction</p> <p>Asphalt surfacing</p> <p>Bridges construction (incl construction from prefabricated components)</p> <p>Elevated highways construction</p> <p>Overpasses construction</p> <p>Parking lot construction (except buildings)</p>	

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Table A NSW WorkCover Industry Classification System
 Division E Construction
 Subdivision 41 General Construction

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Repair or maintenance of roads or bridges	
		Road construction or sealing	
		Road sub-base or fill quarrying (in conjunction with road construction)	
		Viaducts construction	
	412200	Non-Building Construction nec	6.37%
		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.	
		<i>Exclusions and References:</i> Employers mainly engaged in	
		(a) the installation of factory assembled commercial or industrial boilers are included in Class 276900 Fabricated Metal Product Mfg nec;	
		(b) the erection or installation (including on-site fabrication) of metal silos, reservoirs or storage tanks are included in Class 422400 Structural Steel Erection Services;	
		(c) the installation of hot water systems are included in Class 423100 Plumbing Services; and	
		(d) providing special trade repair services, or in undertaking special trade construction of component parts for canals, dams, etc, eg in constructing stone retaining walls only or in constructing or repairing fences only, are generally included in the appropriate classes in Subdivision 42 Construction Trade Services.	

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NSW WorkCover Industry Classification System
Construction
General Construction

Table A
Division E
Subdivision 41

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Boilers construction (on-site assembly from prefabricated components)	
		Bowling greens construction	
		Breakwaters construction	
		Cable laying (subterranean)	
		Canals construction	
		Dams construction	
		Distribution lines, electricity or communication, construction	
		Dredging (harbours or rivers)	
		Electrical machinery, heavy, installation (on-site assembly)	
		Flood control systems construction	
		Furnaces construction (for industrial plants from prefabricated components)	
		Golf courses construction	
		Harbour works construction (except buildings)	
		Irrigation systems construction	
		Jetties construction	
		Kilns construction	
		Lake construction	

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Table A
Division E
Subdivision 42

NSW WorkCover Industry Classification System
Construction
Construction Trade Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Mine site construction nec	
		Oil refineries construction (except buildings)	
		Pile driving	
		Pipelines construction	
		Railway permanent way construction	
		River works construction	
		Sewage treatment plants construction	
		Sewage or stormwater drainage systems construction	
		Sports fields construction	
		Swimming pools, below ground concrete or fibreglass, construction and/or maintenance and/or repair	
		Swimming pools, above ground erection and/or maintenance and/or repair	
		Television or radio transmitting towers construction	
		Tunnels construction	

Subdivision 42 Construction Trade Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
421		Site Preparation Services	
	421010	Demolition	11.33%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<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> <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; and</p> <p>(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec.</p> <p>Primary Activities:</p> <p>Asbestos removal services</p> <p>Demolition of buildings or other structures</p>	
	421020	Site Preparation Services	8.50%
		<p>This class includes employers engaged in earthmoving work such as levelling of construction sites, excavation of foundations, trench digging or removal of overburden from mine sites.</p> <p><i>Exclusions and References:</i> <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; and</p> <p>(c) selling sand, gravel or other quarried construction materials are included in Class 453900 Building Supplies Wholesaling nec.</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Construction equipment and crane operation	
		Earthmoving	
		Excavation	
		Explosives laying	
		Ground de-watering	
		Hiring earthmoving plant (with operators)	
		Land clearing (except rural)	
		Levelling (construction sites)	
		Mine site preparation	
		Removal of overburden	
		Trench digging	
422		Building Structure Services	
	422110	Concrete Construction Services	13.91%
		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.	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Employers mainly engaged in</i></p> <p><i>(a) concrete paving and concrete pumping and pouring for concrete slabs and foundations for house construction are included in Class 422120 Concrete Paving Services</i></p> <p><i>(b) terrazzo laying are included in Class 424300 Tiling and Carpeting Services; and</i></p> <p><i>(c) brick paving are included in Class 425100 Landscaping Services.</i></p> <p>Primary Activities:</p> <p>Concrete pumping operations</p> <p>Concrete work on construction projects, including related steel fixing</p> <p>Formwork and formwork systems, installation and dismantling</p> <p>Foundations, concrete, construction, other than house construction</p>	
	422120	Concrete Paving Services	9.51%
		<p>This class includes employers engaged in concrete pumping, pouring and paving of footpaths, kerbs, gutters, driveways and pouring concrete slabs and foundations for house construction.</p> <p><i>Exclusions and References:</i></p> <p><i>Employers mainly engaged in concrete pumping and pouring for building and civil construction are included in Class 422110 Concrete Construction Services.</i></p> <p>Primary Activities:</p> <p>Footpaths, concrete, construction</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Foundations, concrete, house construction	
		Kerb and guttering, concrete, construction	
		Repair of kerbs, gutters or other concrete structural products	
	422200	Bricklaying Services	13.91%
		This class includes employers engaged in bricklaying or concrete block laying.	
		Primary Activities:	
		Bricklaying	
		Concrete block laying	
		Repair of brickwork	
		Stonework on construction projects	
	422300	Roofing Services	13.91%
		This class includes employers engaged in roof tiling, metal roof fixing and roofing repairs.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in the installation of acoustical and other insulation materials are included in Class 425900 Construction Services nec.</i>	
		Primary Activities:	
		Fascia panel fixing	
		Roof tiling	
		Metal roof fixing	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Roofing materials installation nec	
	422400	Structural Steel Erection Services	10.13%
		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.	
		<i>Exclusions and References:</i> <i>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.</i>	
		Primary Activities:	
		Reinforcing steel erection	
		Silos, metal, erection	
		Storage tanks, metal, erection	
		Structural steel erection	
		Trusses or joists, steel, erection	
		Welding work on construction projects	
423		Installation Trade Services	
	423100	Plumbing Services	6.58%

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Subdivision 42	Construction Trade Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in plumbing or draining (except sewage or stormwater drains construction) or septic tank installation. Plumbing work arising from the installation of appliances is included in this class.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) the construction of sewerage or stormwater drainage systems are included in Class 412200 Non-Building Construction nec;</i> <i>(b) installation of garden sprinkler and/or drainage systems are included in Class 425100 Landscaping Services.</i></p> <p>Primary Activities:</p> <p>Drains construction, cleaning or repairing (except sewerage or stormwater drains)</p> <p>Fire sprinkler system installation</p> <p>Gas appliance repair</p> <p>Gas plumbing</p> <p>Hot water systems installation</p> <p>Plumbing (except marine), including roof plumbing</p> <p>Plumbing trade services nec (pipe freezing and leak location services)</p> <p>Repair of installed plumbing</p> <p>Septic tank installation</p> <p>Solar hot water systems installation</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	423200	<p>Electrical Services</p> <p>This class includes employers engaged in the installation of electrical wiring or fittings in buildings or other construction projects. Electrical work arising from the installation of appliances is included in this class.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>repairing electricity transmission or distribution lines are included in Class 412200 Non-Building Construction nec</i></p> <p>(b) <i>installing fire and/or security systems are included in Class 423400 Telecommunications, Alarm and Security System Services; and</i></p> <p>(c) <i>installing domestic electrical appliances not requiring electrical work or in repairing electrical appliances are included in Class 526100 Household Equipment Repair Services (Electrical).</i></p> <p>Primary Activities:</p> <p>Domestic exhaust fans installation</p> <p>Electric floor heating systems installation</p> <p>Electric light or power installation</p> <p>Electric wiring installation on construction projects</p> <p>Electrical work on construction projects</p> <p>Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)</p>	3.93%
	423300	<p>Air Conditioning and Heating Services</p>	5.18%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in (a) manufacturing air conditioning duct work are included in Class 275900 Sheet Metal Product Mfg nec; (b) the on-site assembly of industrial furnaces from prefabricated components are included in Class 412200 Non-Building Construction nec; and (c) installing motor vehicle air conditioning equipment are included in Class 462300 Motor Vehicle New Part Dealing.</p> <p>Primary Activities:</p> <p>Air conditioning duct work installation, repair and maintenance</p> <p>Air conditioning equipment installation including maintenance</p> <p>Coolroom refrigerator installation</p> <p>Freezer room construction</p> <p>Heating equipment installation (except industrial furnaces)</p> <p>Oil heaters installation</p> <p>Refrigeration equipment installation</p> <p>Temperature controlled structures installation</p> <p>Ventilation equipment installation and/or repair nec</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	423400	Telecommunication, Alarm and Security System Installation Services This class includes employers engaged in installing telecommunications, fire protection, detection and control systems, and in installing security systems. Primary Activities: Alarm system, fire, installation excluding installing fire sprinklers Cable, television, installation Closed circuit video surveillance systems installation Security systems, installation Smoke detectors, installation Telecommunications cabling and wiring Telephone installation	2.04%
424		Building Completion Services	
	424110	Cement Rendering and Plastering This class includes employers engaged in Cement rendering and solid plastering. Primary Activities: Cement rendering of buildings Solid plaster work	13.46%
	424120	Plasterboard and Decorative Plaster Fixing	9.51%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in plasterboard and decorative plaster fixing or finishing.</p> <p>Primary Activities:</p> <p>Decorative plaster finishing</p> <p>Fibrous plaster fixing or finishing</p> <p>Plasterboard fixing or finishing</p>	
	424200	<p>Carpentry Services</p> <p>This class includes employers engaged in carpentry work on construction projects.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in the installation (except on-site fabrication) of prefabricated, wooden built-in cabinets, cupboards or shop fronts or kitchens are included in Class 232300 Wooden Structural Component Mfg.</i></p> <p>Primary Activities:</p> <p>Bathroom and/or kitchen mfg and/or installation (on-site fabrication only)</p> <p>Carpentry work on construction projects</p> <p>Flooring, wooden, fixing</p> <p>Joinery work on construction projects (on-site fabrication only)</p> <p>Roof trusses, wooden, fixing</p>	12.09%
	424300	<p>Tiling and Carpeting Services</p>	11.33%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		This class includes employers engaged in laying or setting wall or floor coverings to pre-existing surfaces.	
		Primary Activities:	
		Carpet or carpet tile laying	
		Cork flooring laying	
		Floor sanding, polishing of pre-existing floors	
		Floor tiling (using ceramic, concrete or cut stone tiles)	
		Floor coverings laying nec	
		Linoleum or linotile fixing	
		Mosaic work on construction projects	
		Slate flooring installation	
		Terrazzo laying	
		Tiling—other	
		Wall tiling (using ceramic, concrete or cut stone tiles)	
	424400	Painting and Decorating Services	11.86%
		This class includes employers engaged in painting, decorating or wall papering houses or other structures.	
		Primary Activities:	
		House painting	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Painting of buildings or other structures	
		Paper hanging	
		Spray painting of buildings or other structures	
		Wall papering	
	424510	Aluminium Door and Window Installation	6.25%
		This class includes employers engaged in aluminium framed glass window and door installation.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes in Division C Manufacturing.</i>	
		Primary Activities:	
		Aluminium door installation	
		Aluminium window installation	
	424520	Glazing Services	8.26%
		This class includes employers engaged in glazing, including glass installation and repair work other than aluminium window and door installation.	
		Primary Activities:	
		Glazing	
		Greenhouse installation	
		Skylight installation	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Window curtain wall installation	
		Window installation (other than aluminium)	
		Window insulation fixing	
		Window frame installation	
425		Other Construction Services	
	425100	Landscaping Services	7.71%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) landscape consultancy and design services are included in Class 782100 Architectural Services; and</i> <i>(b) garden maintenance activities are included in Class 952500 Gardening Services.</i>	
		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)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Landscape construction	
		Lawn construction	
		Rockery work	
	425910	Scaffolding Services	12.34%
		This class includes employers engaged in erecting and dismantling scaffolding.	
		Primary Activities:	
		Installation and dismantling of temporary personnel and materials hoists	
		Rigging work	
		Scaffolding construction	
	425920	Exterior/Interior Blind and Awning Installation Services	6.25%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	425930	Building Exterior Cleaning and Maintenance Services This class includes employers engaged in cleaning and maintenance of building exteriors. Primary Activities: Abrasive blasting of building exteriors Steam-cleaning of building exteriors Waterproofing of buildings Window cleaning—exterior	9.51%
	425940	Construction Services nec This class includes employers engaged in special trade contract work not elsewhere classified. Primary Activities: House removal, transportation and re-stumping Insulation materials installation On-site assembly and/or erection of wooden or metal pre-fabricated garden sheds, carports or garages Petrol bowsers installation Water bore drilling	9.85%

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Table A	NSW WorkCover Industry Classification System
Division F	Wholesale
Subdivision 45	Basic Material Wholesaling

Division F Wholesale

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

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

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

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

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

Subdivision 45 Basic Material Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
451		Farm Produce Wholesaling	
	451100	Wool Wholesaling	4.59%
		This class includes employers engaged in purchasing or selling wool, or in providing wool reclassing or bulk classing services.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) providing wool classing services are included in Class 021950 Other Services to Agriculture nec;</i>	
		<i>(b) providing wool dumping services are included in Class 664900 Services to Transport nec;</i>	
		<i>(c) providing wool testing services are included in Class 782910 Laboratory Services nec.</i>	
		Primary Activities:	
		Wool broker	

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Basic Material Wholesaling

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Subdivision 45

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Wool re-classing or bulk classing service	
		Wool wholesaling	
	451200	Cereal Grain Wholesaling	5.10%
		This class includes employers (including wholesaling employers operated by marketing authorities) engaged in wholesaling wheat or other cereal grains.	
		<i>Exclusions and References: Employers mainly engaged in wholesaling milled or polished rice are included in Class 471900 Grocery Wholesaling nec.</i>	
		Primary Activities:	
		Cereal grains wholesaling	
	451900	Farm Produce and Supplies Wholesaling nec	3.58%
		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.	

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Table A NSW WorkCover Industry Classification System
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 Subdivision 45 Basic Material Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged</i> (a) <i>wholesaling wool are included in Class 451100 Wool Wholesaling;</i> (b) <i>wholesaling cereal grains are in Class 451200 Cereal Grain Wholesaling;</i> (c) <i>wholesaling agricultural machinery and equipment are in Class 461100 Farm and Construction Machinery Wholesaling; and</i> (d) <i>wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, etc, are included in the appropriate classes in Group 471 Food, Drink and Tobacco Wholesaling.</i></p> <p>Primary Activities:</p> <p>Agricultural chemicals wholesaling</p> <p>Drugs, veterinary, wholesaling</p> <p>Farm produce wholesaling nec</p> <p>Farm supplies wholesaling nec</p> <p>Feed wholesaling</p> <p>Fence posts wholesaling (except timber)</p> <p>Fencing wire wholesaling</p> <p>Fertiliser wholesaling</p> <p>Flowers, cut, wholesaling</p> <p>Hides wholesaling</p> <p>Horticultural, nursery stock, wholesaling</p> <p>Leather wholesaling</p> <p>Livestock wholesaling</p>	

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NSW WorkCover Industry Classification System
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Basic Material Wholesaling

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Division F
Subdivision 45

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	2.78%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Fuel oil wholesaling	
		Heating oil dealing	
		Kerosene wholesaling	
		Liquefied petroleum gas (LPG) dealing (in bulk or in containers)	
		Oils or greases, industrial or lubricating, wholesaling	
		Paraffin wholesaling	
		Petrol wholesaling	
		Petroleum products wholesaling	
	452200	Metal and Mineral Wholesaling	6.73%
		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	

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Basic Material Wholesaling

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Metallic ores wholesaling	
		Mineral earths wholesaling	
		Minerals wholesaling nec	
		Precious metals scrap dealing	
		Steel bars, plates, rods, sheets or strip wholesaling	
	452300	Chemical Wholesaling	2.60%
		This class includes employers engaged in wholesaling chemicals or allied products nec including waste or scrap whose wholesaling is primary to this class.	
		Primary Activities:	
		Acids wholesaling	
		Adhesives wholesaling	
		Alcohol, industrial, wholesaling	
		Bleaching compounds wholesaling	
		Chemical colours wholesaling	
		Chemicals wholesaling nec	
		Cleansers, abrasive, wholesaling	
		Dry-cleaning preparations wholesaling	
		Dyestuffs wholesaling	
		Explosives wholesaling (except ammunition)	

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 Division F
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NSW WorkCover Industry Classification System
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 Basic Material Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Gases, industrial, wholesaling (except liquefied petroleum gas)	
		Gelatine wholesaling	
		Liquefied gases wholesaling (except liquefied petroleum gas)	
		Marine oils wholesaling	
		Matches wholesaling	
		Methylated spirits wholesaling	
		Oil treating compounds wholesaling	
		Oils or fats wholesaling (except tallow, lard or cooking oils or fats)	
		Pigments wholesaling	
		Plastic blocks, rods, plates or other unfinished forms wholesaling	
		Plastic film sheeting wholesaling	
		Plasticisers wholesaling	
		Polishes, French	
		Polishes wholesaling	
		Synthetic rubber wholesaling	
		Tanning requisites wholesaling	
		Water proofing compounds wholesaling	
453		Builders Supplies Wholesaling	

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Basic Material Wholesaling

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	453100	Timber Wholesaling	6.75%
		This class includes employers engaged in dealing in timber (except firewood).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in firewood wholesaling are included in Class 479900 Wholesaling nec.</i>	
		Primary Activities:	
		Plywood dealing	
		Timber dealing (except firewood)	
		Veneer, wood, dealing	
	453900	Building Supplies Wholesaling nec	4.24%
		This class includes employers engaged in dealing in builders' hardware or building materials not elsewhere classified.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in installing plumbing, insulation, tiles or most other building components are included in the appropriate classes in Division E Construction.</i>	
		Primary Activities:	
		Abrasives dealing (except abrasive cleansers)	
		Asbestos cement sheets, pipes or boards dealing	
		Awnings wholesaling (except textile)	
		Bathroom or toilet fittings wholesaling	

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Basic Material Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Bricks dealing	
		Builders' hardware dealing nec	
		Building materials dealing nec	
		Cement wholesaling	
		Clothes hoists wholesaling	
		Doors or windows dealing	
		Earthenware construction goods dealing	
		Galvanised iron products dealing	
		Gas fittings wholesaling	
		Guttering or down pipes dealing	
		Hand tools wholesaling (incl power operated)	
		Hot water systems wholesaling	
		Insulating materials wholesaling	
		Locks wholesaling	
		Mineral turpentine wholesaling	
		Paint wholesaling	
		Plaster wholesaling	
		Plastic decorative laminated sheets wholesaling	
		Plastic wood wholesaling	
		Plumbers' fittings wholesaling	

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NSW WorkCover Industry Classification System
Wholesale
Machinery and Motor Vehicle Wholesaling

Table A
Division F
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Reinforcing wire dealing	
		Roller shutters dealing	
		Roofing materials wholesaling	
		Sand dealing	
		Screening wire wholesaling	
		Screens, window, wholesaling	
		Stains wholesaling	
		Stonecutters' tools dealing	
		Swimming pools, below ground fibreglass, wholesaling	
		Tiles wholesaling (except non-ceramic floor tiles)	
		Wall or ceiling boards wholesaling	
		Wallpaper wholesaling	
		Wire netting wholesaling	
		Wire or cable dealing (except fencing wire or electric cable)	
		Woodworking tools wholesaling	

Subdivision 46 Machinery and Motor Vehicle Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
461		Machinery and Equipment Wholesaling	

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Subdivision 46

NSW WorkCover Industry Classification System
Wholesale
Machinery and Motor Vehicle Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	461100	Farm and Construction Machinery Wholesaling	3.85%
		This class includes employers engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.	
		Primary Activities:	
		Agricultural implements wholesaling	
		Agricultural machinery wholesaling	
		Construction machinery or equipment wholesaling	
		Parts, agricultural or construction machinery, wholesaling	
		Windmills wholesaling	
	461200	Professional Equipment Wholesaling	1.10%
		This class includes employers engaged in wholesaling scientific, medical or other professional equipment.	
		Primary Activities:	
		Medical equipment wholesaling nec	
		Professional equipment wholesaling	
		Scientific equipment wholesaling	
		Spectacles wholesaling	
		Sunglasses wholesaling	
	461300	Computer Wholesaling	0.57%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in wholesaling computers or computer peripheral equipment.</p> <p>Primary Activities:</p> <p>Computer peripherals wholesaling</p> <p>Computers, electronic, wholesaling</p>	
	461400	Business Machine Wholesaling nec	0.77%
		<p>This class includes employers engaged in wholesaling office or business machines or equipment not elsewhere classified.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling computers or computer peripheral equipment are included in Class 461300 Computer Wholesaling.</i></p> <p>Primary Activities:</p> <p>Business machines or equipment wholesaling (except furniture or computing equipment)</p> <p>Photocopying machines wholesaling</p>	
	461500	Electrical and Electronic Equipment Wholesaling nec	1.45%
		<p>This class includes employers engaged in wholesaling electrical or electronic equipment not elsewhere classified.</p> <p>Primary Activities:</p> <p>Air conditioning equipment, electric commercial, wholesaling</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Alarm systems, electric or electronic, wholesaling	
		Batteries, dry cell, wholesaling	
		Bulbs or tubes, electric light, wholesaling	
		Cable or wire, electric, wholesaling	
		Communications equipment, industrial, wholesaling	
		Electric fittings dealing nec	
		Electrical equipment, industrial, wholesaling nec	
		Electrical distribution equipment wholesaling	
		Electrical measuring or testing instruments wholesaling	
		Electronic equipment, industrial, wholesaling nec	
		Generators, electricity, wholesaling	
		Light fittings, electric, dealing	
		Motors, electric, wholesaling	
		Refrigeration equipment, commercial, wholesaling	
		Sound recording or reproducing equipment, industrial, wholesaling	
		Switchgear, electrical, wholesaling	
		Telephone or telegraph equipment wholesaling	
		Welding equipment, electrical, wholesaling	
	461900	Machinery and Equipment Wholesaling nec	2.73%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		This class includes employers engaged in wholesaling machinery, parts or equipment not elsewhere classified.	
		Primary Activities:	
		Air conditioning equipment, non-electric commercial, wholesaling	
		Bearings wholesaling	
		Compressors, air or gas, wholesaling	
		Distilling equipment wholesaling	
		Dry-cleaning machinery or equipment wholesaling	
		Food processing machinery or equipment wholesaling	
		Forging machinery or equipment wholesaling	
		Foundry machinery or equipment wholesaling	
		Furnaces or furnace equipment, industrial, wholesaling (except electrical)	
		Furniture, office, wholesaling	
		Gas generators or equipment wholesaling	
		Hairdressers' equipment wholesaling	
		Industrial machinery or equipment wholesaling nec	
		Internal combustion engines wholesaling (except motor vehicle engines)	
		Laundry machinery or equipment wholesaling (except domestic)	

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 Subdivision 46 Machinery and Motor Vehicle Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Leather working machinery or equipment wholesaling	
		Lubricating machinery or equipment wholesaling	
		Machine attachments, parts or accessories wholesaling	
		Machine tools wholesaling	
		Marine engines wholesaling (except outboard motors)	
		Materials handling equipment wholesaling	
		Metalworking machinery wholesaling	
		Milk processing machinery or equipment wholesaling	
		Mining machinery or equipment wholesaling	
		Paper making machinery or equipment wholesaling	
		Printing machinery or equipment wholesaling	
		Pumping machinery or equipment wholesaling	
		Rubber making or working machinery or equipment wholesaling	
		Tanning machinery or equipment wholesaling	
		Textile working machinery or equipment wholesaling	
		Weighing machinery wholesaling nec	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Welding machinery or equipment, non-electric, wholesaling	
		Wire working machinery or equipment wholesaling	
		Woodworking machinery or equipment wholesaling	
462		Motor Vehicle Wholesaling	
	462100	Car Wholesaling	2.70%
		This class includes employers engaged in wholesaling new motor cars.	
		Primary Activities:	
		New car distributing	
		New car wholesaling	
		Used car wholesaling	
	462200	Commercial Vehicle Wholesaling	2.35%
		This class includes employers engaged in wholesaling commercial motor vehicles, either new or used.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in repair of commercial vehicles are included in Class 532900 Automotive Repairs and Services nec</i>	
		Primary Activities:	
		Buses, wholesaling	
		Commercial vehicles dealing	

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 Subdivision 46 Machinery and Motor Vehicle Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Trucks wholesaling	
	462300	Motor Vehicle New or Used Part Dealing	2.63%
		This class includes employers engaged in dealing in new or used parts or accessories for motor vehicles (except motorcycles).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.</i>	
		Primary Activities:	
		Automotive battery wholesaling	
		Automotive air conditioning dealing or installation	
		Car radios or cassette players dealing, installation or repair	
		Motor vehicle accessories, new or used, dealing	
		Motor vehicle parts, new or used, dealing	
		Tyre wholesaling	
	462400	Motor Vehicle Dismantling	3.85%
		This class includes employers engaged in dismantling motor vehicles.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in second hand car dealing are included in Class 531100 Car Retailing.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Motor vehicle dismantling

Subdivision 47 Personal and Household Good Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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471 Food, Drink and Tobacco Wholesaling

471100 Meat Wholesaling 7.08%

This class includes employers engaged in wholesaling fresh or frozen meat.

Exclusions and References:

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

Primary Activities:

Frozen meat wholesaling (except poultry or rabbit meat)

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

471200 Poultry and Smallgood Wholesaling 5.86%

This class includes employers engaged in wholesaling bacon, ham, smallgoods, poultry, or rabbit meat.

Primary Activities:

Bacon wholesaling

Ham wholesaling

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Poultry wholesaling (dressed, frozen or packed; except canned)	
		Rabbit meat wholesaling	
		Sausages wholesaling	
		Smallgoods wholesaling	
	471300	Dairy Produce Wholesaling	5.56%
		This class includes employers engaged in wholesaling dairy produce or ice cream.	
		Primary Activities:	
		Butter wholesaling	
		Cheese wholesaling	
		Cream wholesaling	
		Dairy products wholesaling	
		Ice cream wholesaling	
		Milk wholesaling (except canned)	
	471400	Fish Wholesaling	6.09%
		This class includes employers engaged in wholesaling fresh or frozen fish or other seafoods (except canned).	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>operating vessels which both catch and process fish or other seafoods are included in the appropriate classes in Group 041 Marine Fishing; and</i></p> <p>(b) <i>cleaning, cooking or freezing crustaceans or molluscs other than oysters or in freezing filleted fish are included in Class 217300 Seafood Processing.</i></p> <p>Primary Activities:</p> <p>Crustaceans wholesaling (incl processed, except canned)</p> <p>Fish wholesaling</p> <p>Molluscs wholesaling (incl processed, except canned)</p> <p>Oysters freezing</p> <p>Seafoods, fresh or frozen, wholesaling</p>	
	471500	<p>Fruit and Vegetable Wholesaling</p> <p>This class includes employers (including wholesaling employers of marketing authorities) engaged in wholesaling, washing or packing fresh fruit or vegetables.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in fruit drying (except sun drying) are included in Class 213000 Fruit and Vegetable Processing.</i></p> <p>Primary Activities:</p> <p>Fruit, fresh, wholesaling, washing or packing</p>	5.38%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Vegetables, fresh, wholesaling, washing or packing	
	471600	Confectionery and Soft Drink Wholesaling	5.73%
		This class includes employers engaged in wholesaling confectionery or soft drinks.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in canning or bottling soft drinks, aerated waters or cordials are included in Class 218100 Soft Drink, Cordial and Syrup Mfg.</i>	
		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	2.33%
		This class includes employers engaged in wholesaling beer, wine or spirits, or in breaking down bulk quantities and bottling (except blending) wine or spirits.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) blending wine are included in Class 218300 Wine Mfg; and</i> <i>(b) blending brandy are included in Class 218400 Spirit Mfg.</i>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Alcoholic beverages wholesaling	
	471800	Tobacco Product Wholesaling	3.58%
		This class includes employers engaged in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in wholesaling tobacco leaf are included in Class 451900 Farm Produce and Supplies Wholesaling nec.</i>	
		Primary Activities:	
		Tobacco products wholesaling	
	471900	Grocery Wholesaling nec	6.17%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Condiments wholesaling	
		Contract packing of groceries (the wholesaling of which is primary to this class)	
		Cooking oils or fats wholesaling	
		Egg and egg products wholesaling	
		Food wholesaling nec	
		Groceries wholesaling nec	
		Health foods wholesaling	
		Honey wholesaling	
		Margarine wholesaling	
		Milk, dried, condensed or concentrated, wholesaling	
		Preserved fruits or vegetables wholesaling	
		Rice, milled or polished, wholesaling	
		Salt, household, wholesaling	
		Seafoods, canned, wholesaling	
		Tea blending or repacking	
		Tea wholesaling	
		Vinegar wholesaling or bottling	
		Yeast wholesaling	
472		Textile, Clothing and Footwear Wholesaling	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	472100	Textile Product Wholesaling	2.67%
		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	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Sewing thread wholesaling	
		Soft furnishings wholesaling	
		String wholesaling	
		Tarpaulins wholesaling	
		Tents wholesaling	
		Textiles wholesaling nec	
		Thread wholesaling	
		Towels wholesaling	
		Trimmings, textile, wholesaling	
		Yarns wholesaling	
	472200	Clothing Wholesaling	2.54%
		This class includes employers engaged in wholesaling clothing.	
		Primary Activities:	
		Clothing wholesaling	
		Hosiery wholesaling	
		Millinery wholesaling	
	472300	Footwear Wholesaling	2.54%
		This class includes employers engaged in wholesaling footwear.	
		Primary Activities:	

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Subdivision 47

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Footwear wholesaling	
473		Household Good Wholesaling	
	473100	Household Appliance Wholesaling	2.54%
		This class includes employers engaged in wholesaling television or radio receiving sets or household appliances.	
		Primary Activities:	
		Air conditioners, room, wholesaling	
		Fans, household electric, wholesaling	
		Floor polishers, household, wholesaling	
		Household appliances wholesaling	
		Kerosene heaters, household, wholesaling	
		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	

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Table A NSW WorkCover Industry Classification System
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 Subdivision 47 Personal and Household Good Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Television sets wholesaling	
		Vacuum cleaners, household, wholesaling	
		Washing machines, household, wholesaling	
	473200	Furniture Wholesaling	3.58%
		This class includes employers engaged in wholesaling household furniture.	
		<i>Exclusions and References:</i> Employers mainly engaged in	
		(a) wholesaling office furniture are included in Class 461900 Machinery and Equipment Wholesaling nec; and	
		(b) wholesaling canvas blinds are included in Class 472100 Textile Product Wholesaling.	
		Primary Activities:	
		Blinds wholesaling (except textile)	
		Furniture wholesaling (except office)	
		Mattresses wholesaling	
	473300	Floor Covering Wholesaling	2.86%
		This class includes employers engaged in wholesaling floor coverings (except ceramic tiles).	
		<i>Exclusions and References:</i> Employers mainly engaged in wholesaling ceramic tiles are included in Class 453900 Building Supplies Wholesaling nec.	
		Primary Activities:	
		Floor coverings wholesaling	

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Personal and Household Good Wholesaling

Table A
Division F
Subdivision 47

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	473900	Household Good Wholesaling nec	2.54%
		This class includes employers engaged in wholesaling china, glassware, domestic hardware, garden tools or supplies.	
		Primary Activities:	
		Brushware, household, wholesaling	
		Chinaware wholesaling	
		Cooking utensils wholesaling (except electric appliances)	
		Crockery wholesaling	
		Cutlery wholesaling nec	
		Domestic hardware wholesaling	
		Enamelware wholesaling	
		Garden tools wholesaling	
		Glassware, household, wholesaling	
		Kitchenware wholesaling	
		Lawn mowers wholesaling	
		Tableware wholesaling	
479		Other Wholesaling	
	479100	Photographic Equipment Wholesaling	1.55%
		This class includes employers engaged in wholesaling photographic equipment or supplies.	

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 Subdivision 47 Personal and Household Good Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Cameras wholesaling	
		Enlargers, photographic, wholesaling	
		Film, photographic, wholesaling	
		Photographic equipment wholesaling	
		Projectors, photographic, wholesaling	
	479200	Jewellery and Watch Wholesaling	1.55%
		This class includes employers engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.	
		Primary Activities:	
		Clocks wholesaling	
		Costume jewellery wholesaling	
		Gemstones wholesaling	
		Jewellery wholesaling	
		Precious metals wholesaling	
		Watch or clock parts wholesaling	
		Watches wholesaling	
	479300	Toy and Sporting Good Wholesaling	2.54%

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NSW WorkCover Industry Classification System
Wholesale
Personal and Household Good Wholesaling

Table A
Division F
Subdivision 47

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammemploymention, fireworks or hobby or sporting equipment (except tents, sports clothing or footwear).</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) wholesaling sports clothing are included in Class 472200 Clothing Wholesaling; and</i> <i>(b) wholesaling sports footwear are included in Class 472300 Footwear Wholesaling.</i></p> <p>Primary Activities:</p> <p>Ammunition wholesaling</p> <p>Hobby equipment wholesaling (except tools)</p> <p>Playground equipment wholesaling</p> <p>Sporting goods wholesaling (except clothing or footwear)</p> <p>Toys wholesaling</p>	
	479400	<p>Book and Magazine Wholesaling</p> <p>This class includes employers engaged in wholesaling books, periodicals and magazines.</p> <p>Primary Activities:</p> <p>Book wholesaling</p> <p>Magazine wholesaling</p> <p>Newspaper wholesaling</p> <p>Periodicals wholesaling</p>	2.54%

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Division F
Subdivision 47

NSW WorkCover Industry Classification System
Wholesale
Personal and Household Good Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	479500	Paper Product Wholesaling	2.54%
		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>	
		Primary Activities:	
		Artists' supplies wholesaling	
		Paper products wholesaling nec	
		Paper wholesaling	
		Sheet music wholesaling	
		Stationery wholesaling	
	479600	Pharmaceutical and Toiletry Wholesaling	2.54%
		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>	
		Primary Activities:	
		Cosmetics wholesaling	
		Detergents wholesaling	

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NSW WorkCover Industry Classification System
Wholesale
Personal and Household Good Wholesaling

Table A
Division F
Subdivision 47

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Drugs wholesaling (except veterinary)	
		Medicines wholesaling (except veterinary)	
		Perfumes wholesaling	
		Soap wholesaling	
		Toiletries wholesaling	
	479910	Wholesaling nec	3.58%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) wholesaling metal scrap are included in Class 452200 Metal and Mineral Wholesaling;</i>	
		<i>(b) wholesaling paper or paper board containers are included in Class 479500 Paper Product Wholesaling; and</i>	
		<i>(c) wholesaling or retailing of car or box trailers are included in Class 531300 Trailer and Caravan Dealing.</i>	
		<i>(d) wholesaling or retailing of boat trailers are included in Class 524500.</i>	
		Primary Activities:	
		Cans, metal, wholesaling	
		Casks wholesaling	
		Coffins wholesaling	
		Containers wholesaling (except of paper or paper board)	

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Table A NSW WorkCover Industry Classification System
 Division F Wholesale
 Subdivision 47 Personal and Household Good Wholesaling

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Crates, wooden, wholesaling	
		Firewood wholesaling	
		Fur, dyed or dressed, wholesaling	
		Glass containers wholesaling	
		Leather goods wholesaling (except clothing or footwear)	
		Luggage wholesaling	
		Musical instruments wholesaling	
		Pet foods wholesaling	
		Pets wholesaling	
		Second hand goods wholesaling nec	
		Wholesale trade nec	
	479920	Wholesale Trade Agent—No Goods Handling	0.81%
		This class includes employers engaged in wholesaling any product or commodity, but who do not mechanically or manually handle or store or deliver any goods.	
		Primary Activities:	
		Import and export agents (no goods handling)	
		Wholesale agents (no goods handling)	

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NSW WorkCover Industry Classification System
Retail Trade
Food Retailing

Table A
Division G
Subdivision 51

Division G Retail Trade

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

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

Employers selling goods on a commission basis to final consumers for personal or household consumption are also included in this Division.

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

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

Subdivision 51 Food Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
511		Supermarket and Grocery Stores	
	511000	Supermarket and Grocery Stores	4.72%
		This class includes employers engaged in retailing groceries or non-specialised food lines, whether or not the selling is organised on a self-service basis.	
		Primary Activities:	
		Groceries retailing	
		Grocery supermarket operation	
512		Specialised Food Retailing	
	512100	Fresh Meat, Fish and Poultry Retailing	6.61%
		This class includes employers engaged in retailing fresh meat, fish or poultry.	
		Primary Activities:	
		Butchers' shop operation (retail)	

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Table A
Division G
Subdivision 51

NSW WorkCover Industry Classification System
Retail Trade
Food Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Fish, fresh, retailing	
		Meat retailing (except canned meat)	
		Poultry, fresh, retailing	
		Seafoods, fresh, retailing	
	512200	Fruit and Vegetable Retailing	4.72%
		This class includes employers engaged in retailing fresh fruit or vegetables.	
		Primary Activities:	
		Fruit, fresh, retailing	
		Greengrocery operation (retail)	
		Vegetables, fresh, retailing	
	512300	Liquor Retailing	4.72%
		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>	
		Primary Activities:	
		Alcoholic beverages retailing (for consumption off the premises only).	
	512400	Bread and Cake Retailing	4.63%

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NSW WorkCover Industry Classification System
Retail Trade
Food Retailing

Table A
Division G
Subdivision 51

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in baking bread, cakes, pastries or biscuits are included in Group 216 Bakery Product Mfg.</i></p> <p>Primary Activities:</p> <p>Biscuits retailing</p> <p>Bread retailing</p> <p>Bread vendors</p> <p>Cakes retailing</p> <p>Hot bread shops</p> <p>Pastries retailing</p>	
	512500	<p>Takeaway Food Retailing</p> <p>This class includes employers engaged in retailing food ready to be taken away for immediate consumption.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in selling prepared meals for consumption on the premises are included in Group 573 Cafes and Restaurants.</i></p> <p>Primary Activities:</p> <p>Canteen operations</p>	4.12%

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NSW WorkCover Industry Classification System
Retail Trade
Food Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Chicken, take away, retailing (cooked, ready to eat)	
		Cut lunches retailing	
		Fish and chips, take away, retailing (cooked, ready to eat)	
		Hamburgers, retailing (cooked, ready to eat)	
		Ice cream retailing (for immediate consumption)	
		Kiosk operations	
		Milk drinks retailing (for immediate consumption)	
		Pizza, take away, retailing (cooked, ready to eat)	
		Soft drinks retailing (for immediate consumption)	
		Take away foods retailing (cooked ready to eat)	
	512600	Milk Vending	5.86%
		This class includes employers engaged in retailing milk by home delivery service.	
		Primary Activities:	
		Milk retailing (home delivery service)	
		Milk vendor (home delivery service)	
	512900	Specialised Food Retailing nec	4.72%
		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).	

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NSW WorkCover Industry Classification System
Retail Trade
Personal and Household Good Retailing

Table A
Division G
Subdivision 52

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Exclusions and References:
Employers mainly engaged in retailing a wide range of food lines are included in Class 511000 Supermarkets and Grocery Stores.

Primary Activities:

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

Subdivision 52 Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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521		Department Stores	
	521000	Department Stores	3.81%

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NSW WorkCover Industry Classification System
Retail Trade
Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<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> <p>(i) Fabrics and other soft goods; (ii) Clothing; (iii)China, glassware and houseware; (iv)Perfumes, cosmetics and toiletries; (v) Furniture; (vi)Household appliances. The commodities primary to these headings as well as other commodities are normally sold by separate departments or sections within the store with accounting and other records maintained on a departmentalised basis.</p> <p>Primary Activities:</p> <p>Department store operation</p>	
522		Clothing and Soft Good Retailing	
	522100	Clothing Retailing	3.35%
		<p>This class includes employers engaged in retailing clothing or clothing accessories.</p> <p>Primary Activities:</p> <p>Clothing accessories retailing</p> <p>Clothing retailing</p> <p>Foundation garments retailing</p> <p>Fur clothing retailing</p> <p>Gloves retailing</p> <p>Hosiery retailing</p>	

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NSW WorkCover Industry Classification System
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Leather clothing retailing	
		Millinery retailing	
		Work clothing retailing	
	522200	Footwear Retailing	3.35%
		This class includes employers engaged in retailing boots, shoes or other footwear.	
		Primary Activities:	
		Boots retailing	
		Footwear retailing	
		Shoes retailing	
	522300	Fabric and Other Soft Good Retailing	3.35%
		This class includes employers engaged in retailing fabrics, curtains or household textiles, or in installing curtains.	
		Primary Activities:	
		Blankets retailing	
		Curtains installing	
		Curtains retailing	
		Dressmaking requisites retailing	
		Fabrics, textile, retailing	
		Household textiles retailing	
		Linen, household, retailing	

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Table A NSW WorkCover Industry Classification System
 Division G Retail Trade
 Subdivision 52 Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Piece-goods retailing	
		Soft furnishings retailing	
		Yarns retailing	
523		Furniture, Houseware and Appliance Retailing	
	523100	Furniture Retailing	3.85%
		This class includes employers engaged in retailing household furniture, blinds or awnings.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in the repair or installation of exterior blinds or awnings are included in Class 425920 Exterior Blind and Awning Installation.</i>	
		Primary Activities:	
		Antique reproduction furniture retailing	
		Awnings retailing	
		Blinds retailing	
		Furniture, household, retailing	
		Mattresses retailing	
	523200	Floor Covering Retailing	3.44%
		This class includes employers engaged in retailing household floor coverings (except ceramic floor tiles).	

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Personal and Household Good Retailing

Table A
Division G
Subdivision 52

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) laying floor coverings are included in the appropriate classes in Division E Construction; and</i> <i>(b) retailing or wholesaling ceramic floor tiles are included in Class 453900 Building Supplies Wholesaling nec.</i></p> <p>Primary Activities:</p> <p>Carpets retailing</p> <p>Floor coverings retailing</p> <p>Floor rugs retailing</p> <p>Floor tiles retailing (lino, vinyl, cork, carpet or rubber)</p> <p>Parquetry retailing</p>	
	523300	<p>Domestic Hardware and Houseware Retailing</p> <p>This class includes employers engaged in retailing domestic hardware, kitchenware, china or glassware.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) retailing or wholesaling timber are included in Class 453100 Timber Wholesaling; and</i> <i>(b) wholesaling builders' hardware or supplies (except timber) are included in Class 453900 Building Supplies Wholesaling nec.</i></p> <p>Primary Activities:</p> <p>Brushware, household, retailing</p> <p>Chinaware retailing</p>	3.85%

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 Retail Trade
 Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Cooking utensils retailing (except electric)	
		Crockery retailing	
		Cutlery retailing	
		Enamelware retailing	
		Garden tools retailing	
		Glassware retailing	
		Hardware, domestic, retailing	
		Kitchenware retailing	
		Lawn mower retailing	
		Lighting stores, retailing	
		Paint retailing	
		Picnicware retailing	
		Plastic containers, household, retailing	
		Tools, household, retailing	
		Wallpaper retailing	
	523400	Domestic Appliance Retailing	0.77%
		This class includes employers engaged in retailing household appliances.	

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NSW WorkCover Industry Classification System
Retail Trade
Personal and Household Good Retailing

Table A
Division G
Subdivision 52

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

Employers mainly engaged in

- (a) repairing installed plumbing or in undertaking plumbing work arising from the installation of household appliances are included in Class 423100 Plumbing Services;*
- (b) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services;*
- (c) installing household, industrial or commercial heating, refrigeration or air conditioning equipment (except industrial furnaces) are included in Class 423300 Air Conditioning and Heating Services;*
- (d) retailing bottled liquefied petroleum gas are included in Class 452100 Petroleum Product Wholesaling;*
- (e) installing or repairing household electrical appliances not elsewhere classified are included in Class 526100 Household Equipment Repair Services (Electrical); and*
- (f) hiring household appliances are included in Class 951900 Personal and Household Goods Hiring nec.*

Primary Activities:

Air conditioners, household, retailing

Computer retailing

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

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 Retail Trade
 Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Mobile phone retailing	
		Oil heaters, household, retailing	
		Pocket calculators, electronic, retailing	
		Radio receiving sets retailing (except car radios)	
		Refrigerators, household, retailing	
		Shavers, electric, retailing	
		Sound reproducing equipment, household, retailing	
		Stoves, household, retailing	
		Television antennae retailing	
		Television sets retailing	
		Vacuum cleaners retailing	
		Washing machines, household, retailing	
	523500	Recorded Music Retailing	3.35%
		This class includes employers engaged in retailing phonograph records, audio tapes, compact discs, or video cassettes.	
		Primary Activities:	
		Audio cassette retailing	
		Compact disc retailing	
		Phonograph records retailing	
		Video cassette retailing	

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Personal and Household Good Retailing

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
524		Recreational Good Retailing	
	524100	Sport and Camping Equipment Retailing	3.35%
		This class includes employers engaged in retailing sporting goods, camping equipment or bicycles.	
		Primary Activities:	
		Ammunition retailing	
		Bicycles retailing	
		Camping equipment retailing	
		Fishing tackle retailing	
		Guns or rifles retailing	
		Snow skis retailing	
		Sporting equipment retailing (except clothing or footwear)	
	524200	Toy and Game Retailing	3.35%
		This class includes employers engaged in retailing toys, games or hobby equipment or supplies.	
		Primary Activities:	
		Dolls retailing	
		Games retailing	
		Hobby equipment retailing	
		Hobby supplies retailing (except artists' supplies)	
		Toys retailing	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	524300	<p>Newspaper, Book and Stationery Retailing</p> <p>This class includes employers engaged in retailing books, periodicals, newspapers, stationery or religious goods.</p> <p>Primary Activities:</p> <p>Artists' supplies retailing</p> <p>Books retailing</p> <p>Greeting cards retailing</p> <p>Magazines retailing</p> <p>Newspapers retailing</p> <p>Periodicals retailing</p> <p>Postcards retailing</p> <p>Religious goods retailing</p> <p>Stationery retailing</p> <p>Writing materials retailing</p>	3.35%
	524400	<p>Photographic Equipment Retailing</p> <p>This class includes employers engaged in retailing photographic equipment or supplies.</p> <p>Primary Activities:</p> <p>Cameras retailing</p> <p>Photographic apparatus retailing</p> <p>Photographic chemicals retailing</p>	1.55%

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Personal and Household Good Retailing

Table A
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Photographic equipment retailing	
		Photographic film or paper retailing	
		Projectors retailing	
		Video cameras retailing	
	524500	Marine Equipment Retailing	2.39%
		This class includes employers engaged in retailing boats or boat accessories.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) repairing boats are included in Class 282200 Boatbuilding;</i>	
		<i>(b) retailing sailboards, canoes or wetsuits are included in Class 524100 Sport and Camping Equipment Retailing; and</i>	
		<i>(c) hiring of pleasure craft are included in Class 931900 Sports and Services to Sports nec.</i>	
		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	

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 Retail Trade
 Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	525100	Pharmaceutical, Cosmetic and Toiletry Retailing	3.35%
		This class includes employers engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.	
		Primary Activities:	
		Cosmetics retailing	
		Drugs retailing	
		Patent medicines retailing	
		Perfumes retailing	
		Pharmacy, retail, operation	
		Prescriptions, medicinal, dispensing	
		Toiletries retailing	
	525200	Antique and Used Good Retailing	3.35%
		This class includes employers engaged in retailing (by auction or private treaty) antiques or second hand goods (except motor vehicles).	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) wholesaling or retailing second hand motor vehicles are included in Class 531100 Car Retailing; and</i>	
		<i>(b) providing auctioning or valuing services (except in the case of real estate or livestock) are included in Class 786900 Business Services nec.</i>	
		Primary Activities:	

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Personal and Household Good Retailing

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Subdivision 52

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	3.94%
		This class includes employers engaged in retailing horticultural goods such as seeds, seedlings, shrubs, trees or other nursery stock.	
		Primary Activities:	
		Bulbs, flower, retailing	
		Fertilisers retailing	
		Garden ornaments retailing	
		Garden supplies retailing nec	
		Nursery stock retailing	
		Pesticides retailing	

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 Retail Trade
 Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	3.35%
		This class includes employers engaged in retailing cut flowers or display foliage.	
		Primary Activities:	
		Cut flowers retailing	
		Display foliage retailing	
		Dried flowers retailing	
		Florist, retail, operation	
	525500	Watch, Spectacles and Jewellery Retailing	1.38%
		This class includes employers engaged in retailing watches, spectacles, clocks or jewellery.	
		Primary Activities:	
		Clocks retailing	
		Jewellery retailing	

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NSW WorkCover Industry Classification System
Retail Trade
Personal and Household Good Retailing

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Division G
Subdivision 52

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Silverware retailing	
		Spectacles retailing	
		Sunglasses retailing	
		Watches retailing	
	525900	Retailing nec	3.35%
		This class includes employers engaged in retailing goods not elsewhere classified.	
		Primary Activities:	
		Animals, live, retailing	
		Art gallery operation (retail)	
		Brief cases retailing	
		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	

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Table A NSW WorkCover Industry Classification System
 Division G Retail Trade
 Subdivision 52 Personal and Household Good Retailing

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Retailing nec	
		Souvenirs retailing	
		Specialty stores nec	
		Swimming pool retailing	
		Travel goods retailing	
		Umbrellas retailing	
		Wigs retailing	
526		Household Equipment Repair Services	
	526100	Household Equipment Repair Services (Electrical)	3.35%
		This class includes employers engaged in repairing or installing household electric appliances.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) undertaking electrical work arising from the installation of household appliances are included in Class 423200 Electrical Services; and</i>	
		<i>(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.</i>	
		Primary Activities:	
		Air conditioners, portable household, repairing— including maintenance	
		Heating equipment, portable household electric, repairing	

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NSW WorkCover Industry Classification System
Retail Trade
Personal and Household Good Retailing

Table A
Division G
Subdivision 52

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Household appliances repairing nec	
		Radios repairing (except car radios)	
		Refrigerators, household electric, repairing	
		Repair or maintenance of household electric appliances (except heating equipment) not requiring electrical work	
		Repairing household electrical appliances	
		Sewing machines repairing	
		Shavers, electric, repairing	
		Stoves or heaters, household electric, repairing	
		Television antennae, aerial and satellite dish installation	
		Television sets repairing	
		Washing machines, household electric, repairing	
	526900	Household Equipment Repair Services nec	3.16%
		This class includes employers engaged in repairing non-electric household goods, footwear or leather goods or in providing key cutting or duplicating services.	
		Primary Activities:	
		Boots repairing	
		Footwear repairing	
		Key cutting or duplicating service	

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Table A NSW WorkCover Industry Classification System
 Division G Retail Trade
 Subdivision 53 Motor Vehicle Retailing and Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Leather goods (except apparel) repairing

Repairing non-electric household or personal goods nec

Shoe repairs

Subdivision 53 Motor Vehicle Retailing and Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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531 Motor Vehicle Retailing

531100 Car Retailing 2.20%

This class includes employers engaged in retailing new or used cars.

Primary Activities:

New car retailing

Used car retailing

531200 Motor Cycle Dealing 2.51%

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

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NSW WorkCover Industry Classification System
Retail Trade
Motor Vehicle Retailing and Services

Table A
Division G
Subdivision 53

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Motor cycle or scooter tyres, tubes, parts or accessories wholesaling or retailing	
		Motor cycles or scooters repairing	
		Motor cycles or scooters wholesaling or retailing (new or used)	
		Motorised minibikes retailing	
		Motor cycle repairing	
	531300	Trailer and Caravan Dealing	2.48%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) dealing in prefabricated sheds not intended for permanent human occupation are included in Class 453900 Building Supplies Wholesaling nec; and</i> <i>(b) dealing in boat trailers are included in Class 524500 Marine Equipment Retailing; and (c) hiring of trailers or caravans are included in Class 774200 Other Transport Equipment Leasing.</i>	
		Primary Activities:	
		Caravans wholesaling or retailing	
		Horse floats wholesaling or retailing	
		Mobile homes dealing	
		Trailers wholesaling or retailing (except boat trailers)	

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Table A NSW WorkCover Industry Classification System
 Division G Retail Trade
 Subdivision 53 Motor Vehicle Retailing and Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
532		Motor Vehicle Services	
	532100	Automotive Fuel Retailing	3.10%
		This class includes employers predominantly engaged in retailing automotive fuel or lubricating oils, with no repairing activities.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) wholesaling of petroleum products are included in Class 452100 Petroleum Product Wholesaling; and</i> <i>(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.</i> <i>(c) convenience store operations also retailing automotive fuel and/or lubricating oils (no repairing) are in Class 512900 Specialised Food Retailing nec.</i>	
		Primary Activities:	
		Automotive CNG retailing	
		Diesel oil retailing	
		Distillate retailing	
		Engine oils retailing	
		Kerosene retailing	
		LPG, automotive, retailing	
		Lubricating oils or greases retailing	
		Motor vehicle washing or cleaning service	

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NSW WorkCover Industry Classification System
Retail Trade
Motor Vehicle Retailing and Services

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Division G
Subdivision 53

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Petrol retailing	
		Service station operation (mainly petrol retailing)	
	532200	Automotive Electrical Services	4.35%
		This class includes employers engaged in automotive electrical repairing.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) factory reconditioning of automotive electrical equipment are included in Class 281300 Automotive Electrical and Instrument Manufacturing; and</i> <i>(b) automotive repairs and services other than electrical repairs are included in Class 532900 Automotive Repair and Services nec.</i>	
		Primary Activities:	
		Auto-electrician operation	
		Automotive battery retailing	
		Electrical repairing, automotive	
	532300	Smash Repairing	4.14%
		This class includes employers engaged in repairing, panel beating or spray painting smashed motor vehicles and boats.	
		<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>	

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Table A NSW WorkCover Industry Classification System
 Division G Retail Trade
 Subdivision 53 Motor Vehicle Retailing and Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Primary Activities:

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

Motor vehicle body repairing

Motor trimming

Motor vehicle smash repairing

Panel beating (motor body repairing)

Rustproofing, automotive

Spray painting (motor body repairing)

Towing service, motor vehicle

Trucks, smash repairing (excluding permanent bodywork changes)

532400	Tyre Retailing		5.01%
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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:

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Retail Trade
Motor Vehicle Retailing and Services

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Division G
Subdivision 53

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Tyres or tubes, motor vehicle, repairing (except retreading)	
		Tyres or tubes, motor vehicle, retailing	
	532900	Automotive Repair and Services nec	4.25%
		This class includes employers engaged in repairing motor vehicles and boats other than smash repairs.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) retreading, recapping or rerubbing motor vehicle tyres are included in Class 255100 Rubber Tyre Mfg;</i>	
		<i>(b) engine reconditioning on a factory exchange basis are in Class 281900 Automotive Component Mfg nec;</i>	
		<i>(c) and automotive electrical repairs are included in Class 532200 Automotive Electrical Services.</i>	
		Primary Activities:	
		Auto accessory installation	
		Boat engine repairs	
		Engine reconditioning, customised	
		Motor vehicle clutch or brake repairing	
		Motor vehicle radiator repairing	
		Muffler repairing, automotive	
		Transmission or gearbox assemblies, motor vehicle, reconditioning or rebuilding	
		Window tinting after manufacture of windscreen	

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Table A NSW WorkCover Industry Classification System
 Division G Retail Trade
 Subdivision 53 Motor Vehicle Retailing and Services

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

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NSW WorkCover Industry Classification System
Accommodation, Cafes and Restaurants
Accommodation, Cafes and Restaurants

Table A
Division H
Subdivision 57

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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
571		Accommodation	
	571000	Accommodation	4.46%
		This class includes hotels, motels and similar employers engaged in providing short term accommodation.	
		<i>Exclusions and References: Employers mainly engaged in renting or leasing their own (including leased) residential properties or dwellings (other than holiday houses or flats) to others are included in Class 771120 Residential Property Operators.</i>	
		Primary Activities:	
		Camping ground operation	
		Caravan park operation	
		Guest house operation	
		Holiday houses and flats operation	
		Hotel operation	
		Motel operation	
		Private hotel operation (short term accommodation)	
		Ski-lodge operation	

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Table A NSW WorkCover Industry Classification System
 Division H Accommodation, Cafes and Restaurants
 Subdivision 57 Accommodation, Cafes and Restaurants

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Student residences operation (except boarding schools)	
		Youth hostel operation	
572		Pubs, Taverns and Bars	
	572000	Pubs, Taverns and Bars	4.31%
		This class includes hotels, bars or similar employers (except licensed clubs) engaged in selling alcoholic beverages for consumption on the premises, or in selling alcoholic beverages both for consumption on and off the premises (eg from bottle shops located at such premises).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) retailing alcoholic beverages for consumption off the premises are included in Class 512300 Liquor Retailing; and</i> <i>(b) operating licensed clubs are included in Class 574000 Clubs (Hospitality).</i>	
		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	

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NSW WorkCover Industry Classification System
Accommodation, Cafes and Restaurants
Accommodation, Cafes and Restaurants

Table A
Division H
Subdivision 57

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	573000	Cafes and Restaurants This class includes employers engaged in providing meals for consumption on the premises. <i>Exclusions and References:</i> <i>Employers which are mainly engaged in</i> <i>(a) retailing ready to eat food in take away containers are included in Class 512500 Takeaway Food Retailing;</i> <i>(b) selling alcoholic beverages for consumption on the premises (except clubs) are included in Class 572000 Pubs, Taverns and Bars; and</i> <i>(c) operating hospitality clubs are included in Group 574 Clubs (Hospitality).</i> Primary Activities: Cafe operation Catering service operation Restaurant operation	4.12%
574		Clubs (Hospitality)	
	574000	Clubs (Hospitality) This class includes associations engaged in providing hospitality services to members. These employers also may provide gambling, sporting or other social or entertainment facilities. Primary Activities: Club operation (hospitality) Licensed club operation	4.30%

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Table A	NSW WorkCover Industry Classification System
Division I	Transport and Storage
Subdivision 61	Road Transport

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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
611		Road Freight Transport	
	611010	Road Freight Transport—Bulk Freight	9.17%
		This class includes employers engaged in the transportation of bulk freight by road, generally with no handling of the freight by the driver.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		(a) <i>Transporting general freight by road where the driver is generally involved in loading and unloading the freight, are included in either class 611020 Road Freight Transport—Short Distance, or Class 611030 Road Freight Transport—Long Distance;</i>	
		(b) <i>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;</i>	
		(c) <i>crating or packing for road freight transport on a contract or fee basis are included in Class 664900 Services to Transport nec.</i>	
		Primary Activities:	
		Bulk freight transport (road)	
		Container transport (road)	

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NSW WorkCover Industry Classification System
Transport and Storage
Road Transport

Table A
Division I
Subdivision 61

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	611020	Road Freight Transport—Short Distance	9.17%
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>transporting bulk freight by road with generally no handling of the freight by the driver are included in Class 611010 Road Freight Transport—Bulk Freight;</i></p> <p>(b) <i>transporting general freight by road, where the driver is generally involved in loading and unloading the freight, involving distances of more than 500 km for the round trip, are included in Class 611030 Freight Transport—Long Distance;</i></p> <p>(c) <i>packing, delivery and relocation of household and office furniture by road are included in Class 611040—Furniture Removal;</i></p> <p>(d) <i>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;</i></p> <p>(e) <i>road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling</i></p> <p>(f) <i>leasing or hiring trucks from own stocks, without drivers are included in Class 774100 Motor Vehicle Hiring</i></p> <p>Primary Activities:</p> <p>Delivery service, road (except courier), short distance</p>	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 61 Road Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Taxi truck service (with driver), short distance	
		Truck hire service (with driver), short distance	
	611030	Road Freight Transport—Long Distance	9.17%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) transporting general freight by road, where the driver is involved in loading and unloading the freight, involving distances up to 500 km for the round trip are included in Class 611020 Road Freight Transport—Short Distance; and</i> <i>(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.</i>	
		Primary Activities:	
		Delivery service, road (except courier), long distance	
		Taxi truck service (with driver), long distance	
		Truck hire service (with driver), long distance	
	611040	Furniture Delivery and Removal Service	9.17%
		This class includes employers engaged in the packing, delivery and relocation of household and office furniture by road.	

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NSW WorkCover Industry Classification System
Transport and Storage
Road Transport

Table A
Division I
Subdivision 61

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in the bulk delivery of new household and office furniture from manufacturer to wholesaler, or wholesaler to retailer are included in Claws 611010 Road Freight Transport—Build Freight or Class 611020 Road Freight Transport—Short Distance or Class 611030 Road Freight Transport—Long Distance as appropriate</p> <p>Primary Activities:</p> <p>Home furniture delivery service</p> <p>Office furniture delivery service</p> <p>Furniture removal service</p>	
612		Road Passenger Transport	
	612100	Long Distance Bus Transport	4.81%
		<p>This class includes employers engaged in operating buses for the transportation of passengers over long distances.</p> <p><i>Exclusions and References:</i> 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.</p> <p>Primary Activities:</p> <p>Charter bus service, long distance</p> <p>Passenger transport service, bus, long distance</p> <p>Tourist coach service, long distance</p>	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 61 Road Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	612200	Short Distance Bus Transport (Including Tramway)	5.43%
		<p>This class includes employers engaged in operating urban buses for the transportation of passengers, or in operating tramways for the transportation of passengers.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) tramway rolling stock repair are included in Class 282300 Railway Equipment Mfg;</p> <p>(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</p> <p>(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</p> <p>Primary Activities:</p> <p>Airport bus service</p> <p>Charter bus service, short distance</p> <p>Metropolitan bus service</p> <p>O-bahn bus service</p> <p>Passenger transport service, bus, short distance</p> <p>School bus service</p> <p>Tourist coach service, short distance</p> <p>Tramway passenger transport service</p>	
	612310	Taxi Drivers—Metropolitan—T-Plate	\$2,320 per plate

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NSW WorkCover Industry Classification System
Transport and Storage
Road Transport

Table A
Division I
Subdivision 61

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>operating taxi trucks with drivers are included in Group 611 Road Freight Transport;</i></p> <p>(b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i></p> <p>(c) <i>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.</i></p> <p>Primary Activities:</p> <p>Taxi cab service</p>	
	612315	Taxi Drivers—Metropolitan—T-plate	\$1160 per plate
		<p>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.</p>	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 61 Road Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Plate operators that are limited proprietary companies are not eligible for this class. Employers mainly engaged in</p> <p>(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.</p>	
	612320	Taxi Drivers—Non-metropolitan—TC-plate	\$1530 per plate
		<p>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.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in</p> <p>(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.</p>	
		Primary Activities:	

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NSW WorkCover Industry Classification System
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Road Transport

Table A
Division I
Subdivision 61

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Taxi cab service	
	612322	Taxi Drivers—Non-Metropolitan—TC-plate	\$120.00 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.	
		<i>Exclusions and References:</i> <i>Plate operators that are limited proprietary companies are not eligible for this class.</i> <i>Employers mainly engaged in</i> <i>(a) operating taxi trucks with drivers are included in Group 611 Road Freight Transport;</i> <i>(b) leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i> <i>(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.</i>	
	612324	Taxi Drivers—Non-Metropolitan—TC-plate	\$530 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.	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 61 Road Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Plate operators that are limited proprietary companies are not eligible for this class. Employers mainly engaged in</p> <p>(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.</p>	
	612326	Taxi Drivers—Non-Metropolitan—TC-plate	\$1,030 per plate
		<p>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.</p> <p><i>Exclusions and References:</i> Plate operators that are limited proprietary companies are not eligible for this class. Employers mainly engaged in</p> <p>(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.</p>	
	612330	Hire Car Drivers	\$1550 per plate
		<p>This class includes employers engaged in operating hire cars with HC-plates with drivers for the transportation of passengers.</p>	

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NSW WorkCover Industry Classification System
Transport and Storage
Road Transport

Table A
Division I
Subdivision 61

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>operating taxi trucks with drivers are included in Group 611 Road Freight Transport;</i></p> <p>(b) <i>leasing taxi cab plates (not the vehicles) are included in Class 773000 Non-Financial Asset Investors; and</i></p> <p>(c) <i>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.</i></p> <p>Primary Activities:</p> <p>Hire car with drivers</p>	
	612340	<p>Other Road Passenger Transport nec</p> <p>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.</p> <p>Primary Activities:</p> <p>Hire car service operators (without HC-plates)</p> <p>Road passenger transport nec</p> <p>Taxi booking operations (except for taxi trucks)</p> <p>Taxi cab management service (ie operation on behalf of owner)</p> <p>Taxi network operation (except for taxi trucks)</p> <p>Taxi radio base operation (except for taxi trucks)</p>	5.98%

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 62 Rail Transport

Subdivision 62 Rail Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
620		Rail Transport	
	620000	Rail Transport	8.80%
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>repairing railway rolling stock or locomotives are included in Class 282300 Railway Equipment Mfg;</i></p> <p>(b) <i>constructing or repairing railway permanent way are included in Class 412200 Non-Building Construction nec;</i></p> <p>(c) <i>providing catering services are included in Class 573000 Cafes and Restaurants;</i></p> <p>(d) <i>operating tramways for the transport of passengers are included in Class 612200 Short Distance Bus Transport (Including Tramway);</i></p> <p>(e) <i>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</i></p> <p>(f) <i>operating railways as a tourist attraction are included in Class 933000 Other Recreation Services.</i></p> <p>Primary Activities:</p> <p>Container terminal operation (railway)</p> <p>Freight transport service (railway)</p>	

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NSW WorkCover Industry Classification System
Transport and Storage
Water Transport

Table A
Division I
Subdivision 63

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

Subdivision 63 Water Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
630		Water Transport	
	630100	International Sea Transport	4.84%
		This class includes employers engaged in the operation of vessels for the transportation of passengers or freight by sea between domestic and foreign ports.	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 63 Water Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>repairing, refitting or converting ships are included in Class 282100 Shipbuilding;</i></p> <p>(b) <i>operating sea transport terminals are included in Class 662200 Water Transport Terminals;</i></p> <p>(c) <i>providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;</i></p> <p>(d) <i>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</i></p> <p>(e) <i>leasing, hiring, or chartering ships without crew are included in Class 774200 Other Transport Equipment Leasing.</i></p> <p>Primary Activities:</p> <p>Freight transport service (international sea transport)</p> <p>Ocean cruise services (between domestic and foreign ports)</p> <p>Passenger transport service (international sea transport)</p> <p>Ship management service for international sea transport (ie operation of ships on behalf of owners)</p>	
	630200	Coastal Water Transport	4.84%
		<p>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.</p>	

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NSW WorkCover Industry Classification System
Transport and Storage
Water Transport

Table A
Division I
Subdivision 63

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>operating ships or boats within harbours or inland waters for the transportation of passengers or freight are included in Class 630300 Inland Water Transport;</i></p> <p>(b) <i>operating sea transport terminals are included in Class 662200 Water Transport Terminals;</i></p> <p>(c) <i>providing ship or shipping agency services are included in Class 662910 Water Transport Agency Services;</i></p> <p>(d) <i>operating tugboats or towing vessels are included in Class 662920 Services to Water Transport nec; and</i></p> <p>(e) <i>sea freight forwarding are included in Class 664310 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling; and</i></p> <p>(f) <i>leasing, hiring or chartering ships, fishing boats or pleasure craft without crew are included in Class 774200 Other Transport Equipment Leasing.</i></p> <p>Primary Activities:</p> <p>Boat charter, lease or rental (with crew; for any period; for coastal water transport; except recreational)</p> <p>Freight transport service (coastal sea transport)</p> <p>Island ferry operation (in coastal waters)</p> <p>Ocean cruise services (between domestic ports)</p> <p>Passenger transport service (coastal sea transport)</p> <p>Ship charter, lease or rental (with crew; for any period; for coastal sea transport)</p>	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 63 Water Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Ship management service for coastal sea transport (ie operation of ships on behalf of owners)	
		Vehicular ferry operation (in coastal waters)	
		Water Taxi	
	630300	Inland Water Transport	4.84%
		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).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) operating vehicular punts are included in Class 661900 Services to Road Transport nec;</i>	
		<i>(b) providing tug boat or lighterage services are included in Class 662920 Services to Water Transport nec; and</i>	
		<i>(c) hiring or renting pleasure boats from own stocks, without crew, are included in Class 774200 Other Transport Equipment Leasing.</i>	
		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)	

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NSW WorkCover Industry Classification System
Transport and Storage
Air and Space Transport

Table A
Division I
Subdivision 64

Subdivision 64 Air and Space Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
640		Air and Space Transport	
	640100	Scheduled International Air Transport	2.77%
		This class includes employers engaged in operating aircraft on scheduled routes for the transportation of passengers or freight between domestic and foreign ports.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) repairing aircraft are included in Class 282400 Aircraft Mfg;</i>	
		<i>(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;</i>	
		<i>(c) operating ticket sales or booking offices of non-resident airlines are included in Class 664100 Travel Agency Services; and</i>	
		<i>(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.</i>	
		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)	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 64 Air and Space Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Passenger transport service (scheduled international air transport)	
	640200	Scheduled Domestic Air Transport	2.77%
		This class includes employers engaged in operating aircraft on scheduled routes for the transportation of passengers or freight domestically.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) repairing aircraft are included in Class 282400 Aircraft Mfg;</i> <i>(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</i> <i>(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.</i>	
		Primary Activities:	
		Air transport service (scheduled domestic)	
		Air transport terminal operation (for scheduled domestic air transport; except airports)	
		Aircraft charter, lease or rental (with crew; for use in scheduled domestic air transport)	
		Freight transport service (scheduled domestic air transport)	
		Passenger transport service (scheduled domestic air transport)	
	640300	Non-Scheduled Air and Space Transport	2.85%

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NSW WorkCover Industry Classification System
Transport and Storage
Air and Space Transport

Table A
Division I
Subdivision 64

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>aerial crop dusting, helicopter cattle mustering or in the provision of other aerial agricultural services are included in Class 021300 Aerial Agricultural Services;</i></p> <p>(b) <i>repairing aircraft are included in Class 282400 Aircraft Mfg;</i></p> <p>(c) <i>civil airport operation (except air transport terminals) are included in Class 663000 Services to Air Transport;</i></p> <p>(d) <i>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;</i></p> <p>(e) <i>leasing or hiring aircraft without crew, from own stocks are included in Class 774200 Other Transport Equipment Leasing; and</i></p> <p>(f) <i>aerial surveying or photography are included in Class 782200 Surveying Services.</i></p> <p>Primary Activities:</p> <p>Aerial advertising services</p> <p>Aircraft charter, lease or rental (with crew; for use in non-scheduled air transport)</p> <p>Air transport terminal operation (for non-scheduled air transport; except airports)</p> <p>Freight transport service (non-scheduled air transport)</p>	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 65 Other Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Passenger transport service (non-scheduled air transport)	
		Space transport service (non-scheduled)	
		Skywriting	
		Hot air ballooning	
		Helicopter Charter	
Subdivision 65		Other Transport	

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
650		Other Transport	
	650100	Pipeline Transport	10.79%
		This class includes employers engaged in operating pipelines for the transportation of oil, gas, water or other materials on a contract or fee basis.	
		Primary Activities:	
		Pipeline operation (for the transport of oil, gas, water or other materials on a contract or fee basis)	
	650900	Transport nec	10.79%
		This class includes employers engaged in the transportation of passengers or freight not elsewhere classified.	
		Primary Activities:	
		Cable car operation (except tramway)	

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NSW WorkCover Industry Classification System
Transport and Storage
Services to Transport

Table A
Division I
Subdivision 66

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Chair lift operation	
		Freight transport operation nec	
		Monorail operation	
		Over snow transport operation	
		Passenger transport operation nec	
		Shopping trolley collection services	
		Transport operation nec	

Subdivision 66 Services to Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
661		Services to Road Transport	
	661100	Parking Services	3.10%
		This class includes employers engaged in providing motor vehicle parking facilities.	
		Primary Activities:	
		Car park operation	
		Parking station operation	
	661900	Services to Road Transport nec	3.10%
		This class includes employers engaged in providing services to road transport not elsewhere classified.	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 66 Services to Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</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.</p> <p>Primary Activities:</p> <p>Container terminal or park facilities provision (for road freight on a fee or contract basis)</p> <p>Escort vehicle operations for road haulage</p> <p>Terminal facilities provision (to road freight or passenger transport employers on a fee or contract basis)</p> <p>Toll bridge operation</p> <p>Toll road operation</p> <p>Vehicular ferry or punt operation (in inland waters)</p> <p>Weighbridge operation</p>	
662		Services to Water Transport	
	662100	Stevedoring	7.19%
		<p>This class includes employers engaged in the provision of labour for the loading or unloading of vessels.</p> <p>Primary Activities:</p> <p>Ship loading or unloading service (provision of labour only)</p> <p>Stevedoring</p>	

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NSW WorkCover Industry Classification System
Transport and Storage
Services to Transport

Table A
Division I
Subdivision 66

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	662200	Water Transport Terminals	4.73%
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in providing stevedoring services are included in Class 662100 Stevedoring.</i></p> <p>Primary Activities:</p> <p>Coal loader operation (sea transport)</p> <p>Container terminal operation (marine cargo)</p> <p>Freight terminal operation (sea transport)</p> <p>Grain loader operation (sea transport)</p> <p>Passenger terminal operation (sea transport)</p> <p>Ship mooring service</p> <p>Terminal operation (sea transport)</p>	
	662300	Port Operators	3.12%
		<p>This class includes employers engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers.</p>	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 66 Services to Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) constructing port facilities are included in Class 412200 Non-Building Construction nec; and</i> <i>(b) planning port facilities are included in the appropriate classes within Group 782 Technical Services.</i></p> <p>Primary Activities:</p> <p>Port operation</p> <p>Wharf facility leasing</p> <p>Wharf provision</p>	
	662910	Water Transport Agency Services	0.87%
		This class includes employers engaged in providing administrative and agency services to water transport not elsewhere classified.	

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NSW WorkCover Industry Classification System
Transport and Storage
Services to Transport

Table A
Division I
Subdivision 66

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged In</i></p> <p>(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;</p> <p>(b) operating water transport terminal facilities are included in Class 662200 Water Transport Terminals;</p> <p>(c) sea freight forwarding are included in Class 664300 Freight Forwarding (Other than Road)—Goods Handling or Class 664320 Freight Forwarding (Other than Road)—No Goods Handling;</p> <p>(d) providing customs agency services are included in Class 664410 Customs Agencies—Goods Handling or Class 664420 Customs Agencies—No Goods Handling;</p> <p>(e) ship broking are included in Class 664900 Services to Transport nec; and</p> <p>(f) operating marina facilities for pleasure craft are included in Class 931910 Sports and Services to Sports nec.</p> <p>Primary Activities:</p> <p>Ship registration service</p> <p>Shipping agency service</p> <p>Ships agency service</p>	
	662920	Services to Water Transport nec	5.88%
		This class includes employers engaged in providing port and harbour services not elsewhere classified.	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 66 Services to Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<i>Exclusions and References: Employers mainly engaged in repairing ships or boats are included in Classes 282100 Shipbuilding and 532300 Smash Repairing respectively.</i>	
		Primary Activities:	
		Distressed vessel towing service	
		Harbour services nec	
		Lift span bridge operation	
		Lighthouse service	
		Navigation service, water transport	
		Pilotage service	
		Port services nec	
		Salvage service, marine	
		Towboat operation	
		Tugboat operation	
		Waterways, navigable, operation	
663		Services to Air Transport	
	663000	Services to Air Transport	3.12%
		This class includes employers engaged in providing civil airport and space port facilities, aerospace navigation, and other services to air or space transport employers.	

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NSW WorkCover Industry Classification System
Transport and Storage
Services to Transport

Table A
Division I
Subdivision 66

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in</p> <p>(a) aircraft repair are included in Class 282400 Aircraft Mfg;</p> <p>(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;</p> <p>(c) operating ticket sales offices of non-resident airlines are included in Class 664100 Travel Agency Services; and</p> <p>(d) aircraft leasing without crew, from own stocks, for periods of one year or more, are included in Class 774200 Other Transport Equipment Leasing.</p> <p>Primary Activities:</p> <p>Airport operation (civil; except air transport terminals)</p> <p>Airport services</p> <p>Navigation service, air transport</p> <p>Space port operation</p>	
664		Other Services to Transport	
	664100	Travel Agency Services	0.71%
		<p>This class includes employers engaged in providing travel agency services such as transport and/or accommodation bookings and tour wholesaling or retailing.</p> <p>Primary Activities:</p> <p>Booking service (passenger transport and/or accommodation)</p>	

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 66 Services to Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Ticket consolidation service (for passenger transport)	
		Ticket selling (for non-resident airlines)	
		Tour guide service	
		Tour retailing service	
		Tour wholesaling service	
		Tourist bureau service	
		Travel agency service	
	664210	Freight Forwarding (Road)—Goods Handling	2.92%
		This class includes employers engaged in contracting to transport goods and using one or more different employers to perform the contracted services by way of road freight transport. Such employers are included in this class if their activities in this regard include manually or mechanically handling the goods involved.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) freight forwarding by road who do not undertake any manual or mechanical handling of goods are included in 664220 Freight Forwarding (Road)—No Goods Handling; and</i> <i>(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.</i>	
		Primary Activities:	
		Freight forwarding service (road)—goods handling	

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NSW WorkCover Industry Classification System
Transport and Storage
Services to Transport

Table A
Division I
Subdivision 66

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	664220	<p>Freight Forwarding (Road)—No Goods Handling</p> <p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>freight forwarding by road who undertake any manual or mechanical handling of goods are included in 664210 Freight Forwarding (Road)—Goods Handling; and</i></p> <p>(b) <i>freight forwarding by rail and/or air and/or sea, are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.</i></p> <p>Primary Activities:</p> <p>Freight forwarding service (road)—no goods handling</p>	0.71%
	664310	<p>Freight Forwarding (Other Than Road)—Goods Handling</p> <p>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.</p>	2.92%

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 66 Services to Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>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;</i></p> <p>(b) <i>road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and</i></p> <p>(c) <i>freight brokerage are included in Class 664900 Services to Transport nec.</i></p> <p>Primary Activities:</p> <p>Freight forwarding service (except by road), goods handling</p> <p>Rail freight forwarding</p>	
	664320	<p>Freight Forwarding (Other than Road)—No Goods Handling</p> <p>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.</p>	0.87%

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NSW WorkCover Industry Classification System
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Services to Transport

Table A
Division I
Subdivision 66

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(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;</p> <p>(b) road freight forwarding are included in Class 664210 Freight Forwarding (Road)—Goods Handling or Class 664220 Freight Forwarding (Road)—No Goods Handling; and</p> <p>(c) freight brokerage are included in Class 664900 Services to Transport nec.</p> <p>Primary Activities:</p> <p>Freight forwarding service (except by road), no goods handling</p>	
	664410	<p>Customs Agencies—Goods Handling</p> <p>This class includes employers engaged in providing customs services which involve any manual or mechanical handling of goods.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) customs agency services which do not involve any handling of goods are included in Class 664420 Customs Agencies—No Goods Handling; and</p> <p>(b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate.</p> <p>Primary Activities:</p> <p>Customs agency service, goods handling</p> <p>Customs clearance service, goods handling</p>	2.79%

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 66 Services to Transport

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	664420	Customs Agencies—No Goods Handling	0.71%
		This class includes employers engaged in providing customs services which do not involve any manual or mechanical handling of goods.	
		<i>Exclusions and References:</i> Employers mainly engaged in (a) customs agency services which involve any handling of goods are included in Class 664410 Customs Agencies—Goods Handling; and (b) international freight forwarding are included in Classes 664310 or 664320 Freight Forwarding (Other than Road) as appropriate	
		Primary Activities: Customs agency service, no goods handling Customs clearance service, no goods handling Export documentation preparation service Import documentation preparation service	
	664900	Services to Transport nec	0.87%
		This class includes employers engaged in the provision of services to transport not elsewhere classified.	
		<i>Exclusions and References:</i> 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)	

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NSW WorkCover Industry Classification System
Transport and Storage
Storage

Table A
Division I
Subdivision 67

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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Transport container repair or refurbishing

Wool dumping

Subdivision 67 Storage

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
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670

Storage

670100

Grain Storage

6.01%

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

Exclusions and References:

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

Primary Activities:

Grain elevator operation

Grain silo operation

Grain storage

Storage service (grain)

670900

Storage nec

3.58%

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

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Table A NSW WorkCover Industry Classification System
 Division I Transport and Storage
 Subdivision 67 Storage

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

Employers engaged in self storage operations where employees only perform administration and/or managerial duties are in Class 771220 Commercial Property Operators and Developers.

Primary Activities:

Bond store operation

Free store operation (storage of goods not under bond)

Controlled atmosphere store operation

Furniture storage service

Self-storage service, involved in goods handling and/or storage operations

Storage service nec

Warehousing nec

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Communication Services
Communication Services

Table A
Division J
Subdivision 71

Division J Communication Services

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

Subdivision 71 Communication Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
711		Postal and Courier Services	
	71110	Postal Delivery Services	3.58%
		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.	
		<i>Exclusions and References:</i> <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>	
		Primary Activities:	
		Advertising brochures, letter box delivery	
		Mail services, delivery and collection	
	71120	Postal Agency Services	1.00%
		This class includes employers engaged in post office agencies and sale of postage stamps.	
		<i>Exclusions and References:</i> <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>	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division J Communication Services
 Subdivision 71 Communication Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Mailbox rental services	
		Post office operation	
		Postal agency operation	
	711200	Courier Services	3.58%
		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.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) other ordinary private sector delivery services are included in the appropriate classes in Division I Transport and Storage; and</i>	
		<i>(b) ordinary (non-express) post office parcel delivery services are included in Class 711110 Postal Delivery Services.</i>	
		Primary Activities:	
		Couriers	
		Customised express pick up and delivery service	
		Messenger service	
712		Telecommunication Services	
	712000	Telecommunication Services	0.79%

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NSW WorkCover Industry Classification System
Communication Services
Communication Services

Table A
Division J
Subdivision 71

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in providing telecommunication services to the public by wire, cable or radio.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>manufacturing communication equipment are included in the appropriate classes in Division C Manufacturing;</i></p> <p>(b) <i>cable laying, transmission line or tower construction, or in the installation or repair of telephone or telegraphic equipment are included in the appropriate classes in Division E Construction;</i></p> <p>(c) <i>operating call centres, telephone answering services or message delivery services are included in Class 786900 Business Services nec; and</i></p> <p>(d) <i>operating radio or television broadcasting services are included in Classes 912100 Radio Services and 912200 Television Services.</i></p> <p>Primary Activities:</p> <p>Cable service (communication)</p> <p>Communication channel service</p> <p>Internet service providers</p> <p>Multi-purpose communication channel operation</p> <p>Network communication service</p> <p>Radio telephone service</p> <p>Radio relay station operation</p> <p>Satellite communications service</p> <p>Telecommunications service</p>	

Insurance Premiums Order 2002–2003

Table A
 Division J
 Subdivision 71

NSW WorkCover Industry Classification System
 Communication Services
 Communication Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Telegram service	
		Telegraph service	
		Telephone exchange operation	
		Telephone service	
		Teleprinter service	
		Television relay station operation	
		Telex service	

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NSW WorkCover Industry Classification System
Finance and Insurance
Finance

Table A
Division K
Subdivision 73

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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
731		Central Bank	
	731000	Central Bank This class includes of central banks, not involving personal “over the counter” customer service. Primary Activities: Central bank operation	0.57%
732		Deposit Taking Financiers	
	732100	Banks This class includes employers of recognised banks engaged in banking activities. Primary Activities: Development bank operation Savings bank operation Trading bank operation	0.67%
	732200	Building Societies This class includes employers of recognised specialised financiers engaged in providing loans for home building or purchasing purposes, as well as taking deposits.	0.77%

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Table A
Division K
Subdivision 73

NSW WorkCover Industry Classification System
Finance and Insurance
Finance

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Permanent building society operation	
	732300	Credit Unions	0.77%
		This class includes employers of recognised credit unions or cooperatives engaged in lending money to their members for various purposes, as well as taking deposits.	
		Primary Activities:	
		Credit union operation	
	732400	Money Market Dealers	0.75%
		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>	
		Primary Activities:	
		Bill of exchange discounting or financing (except by banks)	
		Money market dealer	
	732900	Deposit Taking Financiers nec	0.62%

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NSW WorkCover Industry Classification System
Finance and Insurance
Finance

Table A
Division K
Subdivision 73

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><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></p> <p>Primary Activities:</p> <p>Financial intermediation nec</p>	
733	733000	<p>Other Financiers</p> <p>Other Financiers</p> <p>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.</p> <p><i>Exclusions and References:</i> <i>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.</i></p>	0.62%

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Table A NSW WorkCover Industry Classification System
 Division K Finance and Insurance
 Subdivision 73 Finance

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	0.62%
		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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NSW WorkCover Industry Classification System
Finance and Insurance
Finance

Table A
Division K
Subdivision 73

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

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Table A NSW WorkCover Industry Classification System
 Division K Finance and Insurance
 Subdivision 74 Insurance

Subdivision 74 Insurance

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
741		Life Insurance and Superannuation Funds	
	741100	Life Insurance	0.66%
		This class includes employers engaged in providing life insurance cover.	
		<i>Exclusions and References:</i> <i>Superannuation funds managed by life insurance companies are included in Class 741200 Superannuation Funds. This exclusion does not relate to statutory funds of life insurance companies for the purpose of conducting superannuation business—such funds are part of the assets of the life insurance companies.</i>	
		Primary Activities:	
		Life insurance provision	
		Life reinsurance provision	
	741200	Superannuation Funds	0.65%
		This class includes employers of separately constituted funds engaged in providing retirement benefits.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis are included in Class 752000 Services to Insurance.</i>	
		Primary Activities:	

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NSW WorkCover Industry Classification System
Finance and Insurance
Insurance

Table A
Division K
Subdivision 74

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Approved Deposit Fund (Superannuation) operation	
		Pension fund, separately constituted, operation	
		Superannuation fund, separately constituted, operation	
742		Other Insurance	
	742100	Health Insurance	0.77%
		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	0.72%
		This class includes employers engaged in providing motor vehicle, fire, marine, comprehensive household or insurance cover not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Insurance broking employers of foreign based insurance underwriters, not carrying insurance domestically, are included in Class 752000 Services to Insurance.</i>	
		Primary Activities:	

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Table A
Division K
Subdivision 75

NSW WorkCover Industry Classification System
Finance and Insurance
Services to Finance and Insurance

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
751		Services to Finance and Investment	
	751100	Financial Asset Broking Services	0.57%
		This class includes employers engaged in trading in stocks, shares or other financial assets for others, or in underwriting financial asset issues.	

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NSW WorkCover Industry Classification System
Finance and Insurance
Services to Finance and Insurance

Table A
Division K
Subdivision 75

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Commodity futures broking or dealing (on commission)	
		Financial asset broking service	
		Mortgage broking service	
		Stock broking or trading (on commission)	
	751900	Services to Finance and Investment nec	0.57%
		This class includes employers engaged in providing nominee, trustee, investment management or advisory services, or other services in the field of finance or investment (except insurance or superannuation). Also included in this class are employers of incorporated stock exchanges.	
		Primary Activities:	
		Credit card administration service	
		Executor service	
		Finance consultant service	
		Finance service nec	
		Financial asset investment consultant service	
		Fund raising (on a commission or fee basis) nec	
		Money changing service (non-bank)	
		Nominee service	

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Table A NSW WorkCover Industry Classification System
 Division K Finance and Insurance
 Subdivision 75 Services to Finance and Insurance

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Portfolio, investment, management service (on a commission or fee basis)	
		Security valuation service	
		Share registry operation	
		Stock exchange operation	
		Terminating building society management service (on a commission or fee basis)	
		Trustee service	
		Welfare fund raising	
752		Services to Insurance	
	752000	Services to Insurance	0.57%
		This class includes employers engaged in providing insurance broking or agency services, or other services to insurance such as consultant, claim assessment or adjustment services. This class also includes foreign based insurance underwriters engaged in insurance broking(not carrying) domestically, as well as employers engaged in managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis.	
		Primary Activities:	
		Actuarial service	
		Claim adjustment service	
		Claim assessment service	
		Insurance agency service	

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NSW WorkCover Industry Classification System
Finance and Insurance
Services to Finance and Insurance

Table A
Division K
Subdivision 75

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

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Table A	NSW WorkCover Industry Classification System
Division L	Property and Business Services
Subdivision 77	Property Services

Division L Property and Business Services

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

Subdivision 77 Property Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
771		Property Operators and Developers	
	771110	Residential Strata Schemes	1.92%
		This class consists of residential strata schemes.	
		Primary Activities:	
		Residential strata schemes	
	771120	Residential Property Operators	0.63%
		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>	
		<i>(a) undertaking or supervising construction work arising from the subdivision or development of land are included in the appropriate industry classes in Division E Construction; and</i>	
		<i>(b) Operating hotels or motels (except with licensed premises), boarding or rooming houses, student residences, caravan parks, holiday houses or flats (except in renting or leasing dwellings) are included in Class 571000 Accommodation.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Apartments (except holiday apartments) renting or leasing	
		Buildings renting or leasing, residential	
		Flats (except holiday flats) renting or leasing	
		Houses (except holiday houses) renting or leasing	
	771210	Commercial Property Strata Schemes	1.92%
		This class consists of commercial property strata schemes.	
		Primary Activities:	
		Commercial property state schemes	
	771220	Commercial Property Operators and Developers	0.77%
		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.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in supervising or oversighting construction activities are included in the relevant class in Division E Construction. Employers engaged in self storage operations with goods handling and storage operations are in Class 670900 Storage nec.</i>	
		Primary Activities:	
		Buildings, non-residential, renting or leasing	

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 Subdivision 77 Property Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Land development or subdivision	
		Property, non-residential, renting or leasing	
		Self storage operations where employees only perform administrative and/or managerial duties	
772		Real Estate Agents	
	772000	Real Estate Agents	0.71%
		This class includes employers engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in providing a real estate title transfer service performed by qualified legal practitioners are included in Class 784100 Legal Services.</i>	
		Primary Activities:	
		Broking service (real estate)	
		Conveyancing service (other than by employees of qualified legal practitioners)	
		Real estate agency service	
		Real estate auctioning service	
		Real estate body corporate management service	
		Real estate broking service	
		Real estate management service	
		Real estate rental agency service	

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Subdivision 77

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Real estate title transfer service (other than by employers of qualified legal practitioners)	
		Real estate valuers	
		Time share apartment management service	
		Title searching service	
		Valuing service (real estate)	
773		Non-Financial Asset Investors	
	773000	Non-Financial Asset Investors	0.77%
		This class includes employers engaged in holding intellectual property or other non-financial assets (except real estate or plant and equipment) which were not produced by the employer and from which they derive income from payments for the use of those assets or for reproducing those assets.	
		Primary Activities:	
		Investing in patents and copyrights	
		Investing in tangible artistic work	
		Non-financial asset investing nec	
		Taxi cab plate leasing	
774		Machinery and Equipment Hiring and Leasing	
	774100	Motor Vehicle Hiring	2.87%
		This class includes employers engaged in leasing, hiring or renting motor vehicles from own stocks, without drivers (except licensed taxi cabs or hire cars).	

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Table A	NSW WorkCover Industry Classification System
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>hiring motor vehicles with drivers are included in the appropriate classes in Subdivision 61 Road Transport;</i></p> <p>(b) <i>leasing, hiring or renting licensed taxi cabs or hire cars are included in Class 612310 Taxi Drivers—Metropolitan or Class 612320 Taxi Drivers—Non-metropolitan or 612330 Hire Car Drivers; and</i></p> <p>(c) <i>leasing motor vehicles on a purely financial service basis are included in Class 733000 Other Financiers.</i></p> <p>Primary Activities:</p> <p>Bus leasing (from own stocks; without driver)</p> <p>Campervan leasing, hiring or renting (from own stocks; without driver)</p> <p>Car leasing, hiring or renting (from own stocks, without driver; except licensed hire cars or taxi cabs)</p> <p>Truck leasing, hiring or renting (from own stocks; without driver)</p>	
	774210	<p>Boat and Ferry Hiring</p> <p>This class includes employers engaged in leasing or hiring ships, boats or ferries without drivers or crew.</p> <p>Primary Activities:</p> <p>Boat leasing</p> <p>Houseboat leasing</p> <p>Ship leasing</p>	5.40%

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Property Services

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	774220	Other Transport Equipment Leasing nec This class includes employers engaged in leasing, hiring or renting land transport equipment other than motor vehicles or of aircraft, from their own stocks, without drivers or crew. The renting of containers is also included. Primary Activities: Aircraft leasing Caravan hiring Container hiring Horse trailer hiring Railroad stock hiring Trailer hiring (including boat trailers)	3.10%
	774310	Plant and Machinery Hiring and Leasing Without Operator This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) without operators, from stock physically held for that purpose. <i>Exclusions and References:</i> <i>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).</i> Primary Activities: Agricultural machinery leasing	5.43%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Amusement machines, coin operated, hiring	
		Construction machinery leasing	
		Juke box machines, hiring and/or leasing	
		Leasing of demountable buildings, school rooms and/or construction sheds	
		Leasing of plant or equipment (from own stocks; without operators; except transport equipment)	
	774320	Plant and Machinery Hiring and Leasing With Operator	6.73%
		This class includes employers engaged in leasing, renting or hiring industrial machinery, plant or equipment (except transport equipment) with operators.	
		<i>Exclusions and References:</i> <i>Employers engaged in leasing or hiring concrete pumping equipment with operators are in Class 422110 Concrete Construction Services.</i> <i>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).</i> <i>Employers mainly engaged in leasing or hiring earthmoving equipment or construction equipment with operators are in Class 421020 Site Preparation Services.</i>	
		Primary Activities:	
		Industrial machinery leasing, with operator	
		Leasing of plant or equipment	
	774330	Office Equipment Hiring and Leasing	0.67%

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Table A
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		This class includes employers engaged in leasing, renting or hiring office equipment from stock physically held for that purpose.	
		<i>Exclusions and References:</i> <i>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).</i>	
		Primary Activities:	
		Computer leasing	
		Computer peripheral leasing	
		Office machinery or equipment hiring	

Subdivision 78 Business Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
781		Scientific Research	
	781000	Scientific Research	1.10%
		This class includes employers engaged in undertaking research in the agricultural, biological, physical or social sciences.	

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Division L	Property and Business Services
Subdivision 78	Business Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing technical or engineering consultancy services are included in Class 782300 Consulting Engineering Services;</i> <i>(b) providing market research or similar services for businesses are included in Class 785300 Market Research Services; and</i> <i>(c) providing pathological services for the medical profession are included in Class 863100 Pathology Services. Note: Employers of universities mainly engaged in undertaking basic or applied research are included in Class 843100 Higher Education.</i></p> <p>Primary Activities:</p> <p>Aeronautical research institution operation (except university)</p> <p>Agricultural research institution operation (except university)</p> <p>Biological research institution operation (except university)</p> <p>Economic research institution operation (except university)</p> <p>Food research institution operation (except university)</p> <p>Industrial research institution operation (except university)</p> <p>Medical research institution operation (except university)</p> <p>Observatory operation (except university)</p> <p>Research farm operation (except university)</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	0.57%
		This class includes employers engaged in providing architectural services.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in managing, organising or supervising construction projects are included in the appropriate classes in Division E Construction.</i>	
		Primary Activities:	
		Architect (own account)	
		Architectural consultancy service (except construction project management)	
		Drafting service, architectural	
		Landscape architecture service	
		Town planning service	
	782200	Surveying Services	1.78%
		This class includes employers engaged in providing surveying services (including exploration surveying services on contract).	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>exploring for crude oil or natural gas on their own account whether by surveying or other techniques are included in Class 151100 Petroleum Exploration (Own Account); and</i> (b) <i>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).</i></p> <p>Primary Activities:</p> <p>Aerial photography service</p> <p>Aerial surveying service</p> <p>Cadastral surveying service</p> <p>Engineering surveying service</p> <p>Geodetic surveying service (on a contract or fee basis)</p> <p>Gravimetric surveying service (on a contract or fee basis)</p> <p>Hydrographic surveying service</p> <p>Land surveying service</p> <p>Map preparation service</p> <p>Mining surveying service</p> <p>Oceanographic surveying service</p> <p>Photogrammetry</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Seismic surveying service (on a contract or fee basis)	
		Surveying, land and marine	
	782300	Consulting Engineering Services	0.67%
		This class includes employers engaged in providing off-site consultant engineering services. Also included are employers engaged in providing quantity surveying services.	
		<i>Exclusions and References: Employers mainly engaged in</i>	
		<i>(a) the physical or chemical transformation of materials into new products are included in the appropriate classes in Division C Manufacturing;</i>	
		<i>(b) managing, organising or supervising construction projects are included in the appropriate class in Division E Construction; and</i>	
		<i>(c) providing scientific or technical testing services are included in Class 782920 Technical Services nec. Note: Research and scientific institutions are included in Class 781000 Scientific Research.</i>	
		Primary Activities:	
		Boat designing service	
		Building consultancy service	
		Building inspection service	
		Chemical engineering service (consulting)	
		Civil engineering service (consulting)	
		Consultant engineering service nec	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Drawing office service (engineering)	
		Electrical engineering service (consulting)	
		Electronic engineering service (consulting)	
		Hydraulic engineering service (consulting)	
		Marine engineering service (consulting)	
		Materials handling engineering service (consulting)	
		Mining engineering service (consulting)	
		Naval architecture service	
		Pipeline engineering service (consulting)	
		Quantity surveying service	
		Sanitary engineering service (consulting)	
		Traffic engineering service (consulting)	
	782910	Laboratory Services nec	1.34%
		This class includes employers engaged in operating laboratories or testing services.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing engineering consultancy services are included in Class 782300 Consultant Engineering Services; and</i> <i>(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Analytical laboratory	
		Chemical analysis service nec	
		Laboratory operation (providing chemical, food, electrical engineering or other technical services)	
		Materials strength testing service	
		Non-destructive testing service	
		Testing or assay service (on a fee or contract basis)	
		Wool testing service	
	782920	Technical Services nec	1.04%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing engineering consultancy services are included in Class 782300 Consultant Engineering Services; and</i> <i>(b) providing pathology services for the medical profession are included in Class 863100 Pathology Services.</i>	
		Primary Activities:	
		Forensic science consulting service (other than laboratory or pathology service)	
		Geological and geophysical consultancy service	

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Table A NSW WorkCover Industry Classification System
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Meteorological services	
		Meter reading, gas, water or electricity (no maintenance or repairing activities)	
		Pollution monitoring service	
		Scientific or technical services nec	
		Seismic survey data analysis service	
		Weather station operation	
783		Computer Services	
	783100	Data Processing Services	0.70%
		This class includes employers engaged in providing data processing services. Also included are employers engaged in providing a computer time sharing service.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;</i> <i>(b) leasing or hiring electronic computers or other data processing equipment without operators, are included in Class 774300 Plant Hiring or Leasing;</i> <i>(c) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services; and</i> <i>(d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services.</i>	
		Primary Activities:	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Computer time sharing service	
		Data entry service	
		Data processing service	
		Tabulating service	
	783200	Information Storage and Retrieval Services	0.62%
		This class includes employers engaged in providing information storage and retrieval services (other than library or bibliographic services).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;</i>	
		<i>(b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Hiring and Leasing;</i>	
		<i>(c) providing a data processing service are included in Class 783100 Data Processing Services;</i>	
		<i>(d) providing a computer consultancy or programming service are included in Class 783400 Computer Consultancy Services; and</i>	
		<i>(e) providing library or bibliographic services are included in Class 921000 Libraries.</i>	
		Primary Activities:	
		Information storage and retrieval service (other than library)	
	783300	Computer Maintenance Services	1.45%

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NSW WorkCover Industry Classification System
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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in providing computer maintenance or repair services.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in manufacturing computers are included in Class 284100 Computer and Business Machine Mfg.</i></p> <p>Primary Activities:</p> <p>Computer maintenance service</p> <p>Computer peripheral repair service</p> <p>Computer repair service</p>	
	783400	<p>Computer Consultancy Services</p> <p>This class includes employers engaged in providing computer consultancy services, computer systems analysis, computer programming services or website design services.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p><i>(a) the mass production of computer software are included in Class 243000 Recorded Media Mfg and Publishing;</i></p> <p><i>(b) leasing or hiring electronic computers or other data processing equipment are included in Class 774330 Office Equipment Leasing and Hiring;</i></p> <p><i>(c) providing a data processing service are included in Class 783100 Data Processing Services; and</i></p> <p><i>(d) providing a computer data storage and retrieval service (other than libraries) are included in Class 783200 Information Storage and Retrieval Services.</i></p>	0.57%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	0.75%
		This class includes employers engaged in providing legal services.	
		<i>Exclusions and References:</i> <i>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.</i>	
		Primary Activities:	
		Advocate (own account)	
		Barrister (own account)	
		Conveyancing service (provided by employers of qualified legal practitioners)	
		Legal aid service	
		Notary (own account)	
		Patent attorney (own account)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Solicitor (own account)	
	784200	Accounting Services	0.57%
		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	0.57%
		This class includes employers engaged in providing advertising services (except sale of advertising space in their own publications or broadcasts).	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) selling advertising space in printed material published by the same employer are included in the appropriate classes of Group 242 Publishing; and</i>	
		<i>(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.</i>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Advertising agency service	
		Advertising placement service	
		Advertising preparation service	
		Advertising service (except sale of advertising space in own publications or broadcasts)	
		Advertising space selling (on a commission or fee basis)	
		Bill posting agency service	
		Samples distribution service	
	785210	Sign Writing	9.85%
		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	0.62%
		This class includes employers engaged in providing graphic design services or ticket writing on a custom or order basis.	
		Primary Activities:	
		Commercial art service	
		Graphic design service (for advertising)	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Ticket writing	
	785300	Market Research Services	0.62%
		This class includes employers engaged in providing market research services.	
		Primary Activities:	
		Market research service	
		Public opinion research service	
	785400	Business Administrative Services	0.70%
		This class includes employers engaged in providing a range of services to support the operation of a business or businesses. The services provided are primary to classes in business services, property services or finance and insurance services but do not predominantly come from any one class.	
		<i>Exclusions and References:</i>	
		<i>Employers which are predominantly engaged in providing specific services are classified to the appropriate classes in Subdivision 75 Services to Finance and Insurance, Subdivision 77 Property Services and Subdivision 78 Business Services.</i>	
		Primary Activities:	
		Business administrative services (general)	
	785500	Business Management Services	0.67%

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in providing business management services, including business analysis, efficiency or organisation and methods studies, personnel management, public relations consultancy or statistical services.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing data processing services are included in Class 783100 Data Processing Services; and</i> <i>(b) providing government statistical services are included in the appropriate classes in Subdivision 81 Government Administration.</i></p> <p>Primary Activities:</p> <p>Business management service</p> <p>Business statistical service (except tabulating service or government statistical services)</p> <p>Efficiency advisory service</p> <p>Environmental consultancy service (excluding laboratory service)</p> <p>Government relations consultancy service</p> <p>Lobbyist (own account)</p> <p>Management consultancy service</p> <p>Merchandising consultancy service</p> <p>Operations research service (commercial)</p> <p>Personnel management service</p> <p>Public relations counselling service</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Sales advisory service	
		Tariff consultancy service	
		Tourism development consultancy service	
786		Other Business Services	
	786100	Employment Placement Services	0.77%
		This class includes employers engaged in personnel search, selection, referral and placement in connection with employment in any field. The services may be supplied to the potential employer or the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants and the investigation of references.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) supplying their own employees to other businesses on a fee or contract basis are included in the class or classes that most accurately reflects the activities undertaken by the employees concerned. This includes labour hire companies and group apprenticeship schemes; and</i> <i>(b) theatrical and motion picture casting are included in Class 925910 Services to the Arts nec.</i>	
		Primary Activities:	
		Outplacement service	
		Employment agency operation	
		Employment office operation	
		Executive search service	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	786300	Secretarial Services	0.80%
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in copying, photocopying or similar reproduction of documents are included in Class 241210 Printing.</i></p> <p>Primary Activities:</p> <p>Address list compiling service</p> <p>Addressing service</p> <p>Letter writing service</p> <p>Letter/mail, folding/sending service</p> <p>Secretarial service</p> <p>Typing service</p> <p>Word processing service</p>	
	786410	Security and Investigative Services	4.74%
		<p>This class includes employers engaged in providing security, protection or private enquiry services, other than employers of police forces and government security agencies.</p>	

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Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in providing police services are included in Class 963100 Police Services.</p> <p>Primary Activities:</p> <p>Armoured car service</p> <p>Burglary protection service (except police)</p> <p>Detective agency service (except police)</p> <p>Enquiry agency service</p> <p>On site traffic control services</p> <p>Protection service (except police)</p> <p>Security service (except police)</p>	
	786420	<p>Building Caretaking Services</p> <p>This class includes employers engaged in providing building caretaking or night watchman services.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in providing security, protection and patrol services are included in Class 786410 Security and Investigative Services. Employers mainly engaged in providing police services are included in Class 963100 Police Services.</p> <p>Primary Activities:</p> <p>Building caretaking service</p> <p>Building concierge service</p>	2.05%

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NSW WorkCover Industry Classification System
Property and Business Services
Business Services

Table A
Division L
Subdivision 78

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Night watchman service	
		Saleyard caretaking service	
	786500	Pest Control Services	3.58%
		This class includes employers engaged in providing industrial or household pest control services, including weed control services.	
		<i>Exclusions and References:</i> <i>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.</i>	
		Primary Activities:	
		Installation of physical pest control barriers	
		Pest control service (industrial or household)	
		Weed control service (industrial or household)	
		Fumigation (industrial or household)	
	786600	Cleaning Services	10.59%
		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).	

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Table A NSW WorkCover Industry Classification System
 Division L Property and Business Services
 Subdivision 78 Business Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) the cleaning of building exteriors (including steam cleaning, sand or other abrasive blasting) are included in Class 425930 Building Exterior Cleaning and Maintenance Services; and</i> <i>(b) cleaning or shampooing carpets, drapes or curtains are included in Class 952130 Carpet Cleaning.</i></p> <p>Primary Activities:</p> <p>Abrasive and/or sand blasting other than building exteriors</p> <p>Building cleaning service</p> <p>Chimney cleaning service</p> <p>Cleaning service nec</p> <p>House cleaning service</p> <p>Office cleaning service</p> <p>Telephone cleaning service</p> <p>Window cleaning service</p>	
	786700	Contract Packing Services nec	3.58%
		<p>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.</p>	

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NSW WorkCover Industry Classification System
Property and Business Services
Business Services

Table A
Division L
Subdivision 78

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>contract packing of agricultural produce, food, beverages and tobacco are included in the appropriate classes in Groups 021 Services to Agriculture, 451 Farm Produce Wholesaling and 471 Food, Drink and Tobacco Wholesaling; and</i></p> <p>(b) <i>packing or crating goods for transport are included in Class 664900 Services to Transport nec.</i></p> <p>Primary Activities:</p> <p>Contract packing or filling (except agricultural produce, food, beverages or tobacco, or crating or packing goods for transport)</p> <p>Shrink wrapping service</p>	
	786900	Business Services nec	0.77%
		<p>This class includes employers engaged in providing business services not elsewhere classified, such as auctioning or valuing services (except in the case of real estate, wool or livestock), translation services, call centres and telephone answering services. Also included in this class are employers engaged in debt collecting, or in mercantile or consumer credit reporting.</p>	

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Table A NSW WorkCover Industry Classification System
 Division L Property and Business Services
 Subdivision 78 Business Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) auctioning or valuing wool or livestock are included in Group 451 Farm Produce Wholesaling; and</i> <i>(b) auctioning or valuing real estate are included in Class 772000 Real Estate Agents.</i> <i>(c) providing taxi call centres, taxi booking operations, taxi network operations or taxi radio base operations are included in Class 612340.</i></p> <p>Primary Activities:</p> <p>Auction rooms operation</p> <p>Auctioning service (except real estate, wool or livestock)</p> <p>Business service nec</p> <p>Call centres</p> <p>Collection agency service (accounts; except real estate)</p> <p>Consumer credit reporting service</p> <p>Credit bureau or agency service</p> <p>Debt collecting service</p> <p>Fashion design service</p> <p>Interior decorating service nec</p> <p>Interpreting service</p> <p>Mercantile credit reporting service</p> <p>Microfiche production service</p>	

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NSW WorkCover Industry Classification System
Property and Business Services
Business Services

Table A
Division L
Subdivision 78

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

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Table A	NSW WorkCover Industry Classification System
Division M	Government Administration and Defence
Subdivision 81	Government Administration and Defence

Division M Government Administration and Defence

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

Subdivision 81 Government Administration and Defence

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
811		Government Administration	
	811100	Central Government Administration	0.77%
		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>	
		<i>(a) the management of commercial and business activities, or activities other than government administration, are included in classes appropriate to these activities; and</i>	
		<i>(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice. Note: Employers of the defence forces and of government mainly engaged in defence administration are included in Class 820000 Defence.</i>	
		Primary Activities:	
		Central Government administration (except justice and defence)	
		Financial and economic management except banking (Central Government)	
		Governor-General's unit operation	

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NSW WorkCover Industry Classification System
Government Administration and Defence
Government Administration and Defence

Table A
Division M
Subdivision 81

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Legislation enactment and enforcement (Central Government)	
		Parliament, Central, operation	
		Policy formulation and administration (Central Government)	
	811200	State Government Administration	0.77%
		This class includes employers engaged in formulating and administering State Government policy (except justice).	
		<i>Exclusions and References: Employers mainly engaged in</i>	
		<i>(a) the management of commercial and business activities, or activities other than government administration, are included in classes appropriate to these activities; and</i>	
		<i>(b) the operation or administration of judicial authorities or commissions are included in Class 812000 Justice.</i>	
		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)	

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Table A
Division M
Subdivision 81

NSW WorkCover Industry Classification System
Government Administration and Defence
Government Administration and Defence

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	811300	Local Government Administration	5.10%
		This class includes employers engaged in Local Government administration. This class also includes Aboriginal Land Councils.	
		<i>Exclusions and References:</i> <i>Employers of Local Government authorities mainly engaged in activities other than those listed below are included in classes appropriate to these activities.</i>	
		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)	

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NSW WorkCover Industry Classification System
Government Administration and Defence
Government Administration and Defence

Table A
Division M
Subdivision 81

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
812		Justice	
	812000	Justice 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	0.77%
813		Foreign Government Representation	
	813000	Foreign Government Representation 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)	0.77%

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Table A
Division M
Subdivision 82

NSW WorkCover Industry Classification System
Government Administration and Defence
Government Administration and Defence

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Embassy operation (foreign government)	
		High Commission operation (Commonwealth Government)	
		International organisation administration	
		Legation operation (foreign government)	
		Trade Commission operation (foreign government)	

Subdivision 82 Government Administration and Defence

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
820		Defence	
	820000	Defence	4.44%
		This class includes employers of the defence forces (including those staffed by civilian personnel employed by the defence forces) as well as of Government employers engaged in defence administration (except employers engaged in manufacturing activities or in operating colleges or similar educational institutions for the defence forces). The administration of defence research and development policies and associated funds is included. It includes the operation and support of civil defence forces and the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved.	

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NSW WorkCover Industry Classification System
Government Administration and Defence
Government Administration and Defence

Table A
Division M
Subdivision 82

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing activities are included in the appropriate classes in Division C Manufacturing; and</i> <i>(b) operating academies or research school operation are included in the appropriate class in Subdivision 84 Education.</i></p> <p>Primary Activities:</p> <p>Armed forces unit operation (except manufacturing or educational)</p> <p>Civil defence operation</p> <p>Government administration (defence)</p>	

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Table A NSW WorkCover Industry Classification System
 Division N Education
 Subdivision 84 Education

Division N Education

This Division includes all employers engaged in providing education.

Subdivision 84 Education

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
841		Preschool Education	
	841000	Preschools and Kindergartens	2.20%
		This class includes employers engaged in providing preschool education.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) Providing pre-primary school education in conjunction with normal primary school education are included in Class 842100 Primary Education; and</i>	
		<i>(b) Providing child minding or day nursery services are included in Class 871000 Child Care Services.</i>	
		Primary Activities:	
		Kindergarten, pre-school, operation (except child minding centre)	
		Pre-school centre operation (except child minding centre)	
842		School Education	
	842100	Infants and Primary Schools	1.45%
		This class includes employers engaged in providing infants and primary school education (except combined primary/secondary school education).	

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NSW WorkCover Industry Classification System
Education
Education

Table A
Division N
Subdivision 84

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>Providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and</i></p> <p>(b) <i>Providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 842300 Combined Primary and Secondary Education.</i></p> <p>Primary Activities:</p> <p>Boarding school operation (primary school; except combined primary/secondary school)</p> <p>Combined infants and primary school operation</p> <p>Infants school operation</p> <p>Primary school operation (except combined primary/secondary school)</p>	
	842200	<p>Secondary Education</p> <p>This class includes employers engaged in providing secondary school education (except combined primary/secondary school education).</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>Providing student accommodation (except boarding schools) are included in Class 571000 Accommodation; and</i></p> <p>(b) <i>Providing one or more permanently organised grades or years of primary school education in conjunction with secondary school education are included in Class 842300 Combined Primary and Secondary Education.</i></p> <p>Primary Activities:</p>	1.45%

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Table A NSW WorkCover Industry Classification System
 Division N Education
 Subdivision 84 Education

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Agricultural high school operation (except combined primary/secondary school)	
		Boarding school operation (secondary school education; except combined primary/secondary school)	
		Matriculation college operation (except combined primary/secondary school)	
		Secondary college operation (except combined primary/secondary school)	
		Secondary school operation (except combined primary/secondary school)	
	842300	Combined Primary and Secondary Education	1.45%
		This class includes employers engaged in providing both primary and secondary school education.	
		<i>Exclusions and References:</i> 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)	

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NSW WorkCover Industry Classification System
Education
Education

Table A
Division N
Subdivision 84

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	1.48%
		This class includes employers engaged in providing special education and training for disabled children (except in normal primary or secondary schools).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in providing normal primary or secondary school education for disabled children are included in Classes 842100 Primary Education, 842200 Secondary Education or 842300 Combined Primary and Secondary Education.</i>	
		Primary Activities:	
		Special school operation (for disabled children; not providing normal primary or secondary school education)	
843		Post School Education	
	843100	Higher Education	1.45%
		This class includes employers engaged in providing university undergraduate or post graduate teaching or research.	

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Table A
Division N
Subdivision 84

NSW WorkCover Industry Classification System
Education
Education

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> Employers mainly engaged in operating student halls of residence are included in Class 571000 Accommodation.</p> <p>Primary Activities:</p> <p>Post graduate school, university, operation</p> <p>Research school, university, operation</p> <p>University operation</p>	
	843200	<p>Technical and Further Education</p> <p>This class includes employers engaged in providing technical or vocational education or courses.</p> <p>Primary Activities:</p> <p>Technical and further education college operation</p> <p>Technical college operation</p>	1.45%
844		<p>Other Education</p>	
	844010	<p>Driving Schools</p> <p>This class includes employers engaged in providing motor vehicle driving schools.</p> <p><i>Exclusions and References:</i> Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931900 Sports and Services to Sport nec.</p> <p>Primary Activities:</p>	1.00%

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NSW WorkCover Industry Classification System
Education
Education

Table A
Division N
Subdivision 84

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Driving school, motor vehicle, operation	
	844020	Other Education and Training nec	1.56%
		This class includes employers engaged in providing other education or training on the employer's premises or client's premises.	
		<i>Exclusions and References: Employers mainly engaged in providing training in sporting or other recreational activities are included in Class 931900 Sports and Services to Sport nec.</i>	
		Primary Activities:	
		Art school operation nec	
		Ballet school operation	
		Ballet teaching (own account)	
		Business college operation nec	
		Coaching college operation	
		Computer software training	
		Correspondence school operation nec	
		Dancing school/studio	
		Drama school operation	
		Education nec	
		Elocution school operation	
		Engineering school operation nec	

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Table A
 Division N
 Subdivision 84

NSW WorkCover Industry Classification System
 Education
 Education

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Language school/college operation	
		Music school operation nec	
		Music teaching (own account)	
		Nursing college operation nec	
		Paramedical training college operation nec	
		Teachers college operation nec	
		Theological college or seminary operation nec	
		Tutoring service, academic	

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NSW WorkCover Industry Classification System
Health & Community Services
Health Services

Table A
Division O
Subdivision 86

Division O Health & Community Services

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

Subdivision 86 Health Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
861		Hospitals and Nursing Homes	
	861100	Hospitals (Except Psychiatric Hospitals)	3.35%
		This class includes employers engaged in providing hospital (except psychiatric hospital) facilities such as diagnostic medical or surgical services as well as continuous in-patient nursing care. Also included are employers providing both hospital facilities and training of medical and nursing staff.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing psychiatric hospital facilities are included in Class 861200 Psychiatric Hospitals;</i> <i>(b) providing nursing or convalescent home facilities are included in Class 861300 Nursing Homes; and</i> <i>(c) providing outpatient dental hospital facilities are included in Class 862300 Dental Services.</i>	
		Primary Activities:	
		Children's hospital operation	
		Ear, nose and throat hospital operation	
		Eye hospital operation	
		General hospital operation	
		Hospital operation (except psychiatric, dental or veterinary hospitals)	

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Table A
 Division O NSW WorkCover Industry Classification System
 Health & Community Services
 Subdivision 86 Health Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Infectious diseases hospital operation (including human quarantine stations)	
		Maternity hospital operation	
		Obstetric hospital operation	
		Repatriation hospital operation	
		Women's hospital operation	
	861200	Psychiatric Hospitals	4.11%
		This class includes employers engaged in providing psychiatric hospital facilities. Also included are employers providing both psychiatric hospital facilities and training of medical and nursing staff.	
		Primary Activities:	
		Psychiatric hospital operation	
	861300	Nursing Homes	7.64%
		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 disabled or aged people are included in Class 872100 Accommodation for the Aged and Class 872200 Residential Care Services nec.</i>	
		Primary Activities:	

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NSW WorkCover Industry Classification System
Health & Community Services
Health Services

Table A
Division O
Subdivision 86

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Convalescent home operation	
		Hospice operation	
		Nursing home operation	
862		Medical and Dental Services	
	862100	General Practice Medical Services	0.96%
		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>	
		<i>(a) operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;</i>	
		<i>(b) providing services of specialist medical practitioners are included in Class 862200 Specialist Medical Services;</i>	
		<i>(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</i>	
		<i>(d) providing paramedical or nursing services on their own account are included in Class 863900 Health Services nec.</i>	
		Primary Activities:	
		Clinic, general practice medical, operation	
		Doctors, general practitioners	

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Table A NSW WorkCover Industry Classification System
 Division O Health & Community Services
 Subdivision 86 Health Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Flying doctor service	
		General practitioner, medical	
	862200	Specialist Medical Services	0.96%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) operating hospitals or nursing homes are included in the appropriate classes of Group 861 Hospitals and Nursing Homes;</i>	
		<i>(b) providing services of registered general practice medical practitioners are included in Class 862100 General Practice Medical Services;</i>	
		<i>(c) providing pathology laboratory operation services are included in Class 863100 Pathology Services;</i>	
		<i>(d) providing X-ray clinic operation services are included in Class 863900 Other Health Services nec;</i>	
		<i>(e) providing services of registered specialist medical practitioners in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres; and</i>	
		<i>(f) providing paramedical or nursing services on their own account are included in Class 863600 Chiropractic Services.</i>	
		Primary Activities:	
		Allergist (own account)	

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NSW WorkCover Industry Classification System
Health & Community Services
Health Services

Table A
Division O
Subdivision 86

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Anaesthetist (own account)	
		Clinic, specialist medical, operation	
		Dermatologist (own account)	
		Gynaecologist (own account)	
		Hair restoration service (by registered medical practitioner)	
		Medical service, specialist, (except in association with paramedical, nursing or health related social workers' services within the same employer)	
		Medical service, specialist, (own account)	
		Neurologist (own account)	
		Obstetrician (own account)	
		Ophthalmologist (own account)	
		Orthopaedic specialist (own account)	
		Otorhinolaryngologist (own account)	
		Paediatrician (own account)	
		Pathologist (own account)	
		Physician, consultant (own account)	
		Plastic surgeon (own account)	
		Psychiatrist (own account)	
		Radiologist (own account)	
		Rheumatologist (own account)	

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Table A NSW WorkCover Industry Classification System
 Division O Health & Community Services
 Subdivision 86 Health Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Specialist medical practitioner (own account)	
		Surgeon (own account)	
		Thoracic specialist (own account)	
		Urologist (own account)	
	862300	Dental Services	0.96%
		This class includes employers of registered general or specialist dental practitioners, or dental clinics in which a group of dentists is associated for purposes of carrying on their profession. Dental hospitals providing outpatient services only are also included in this class.	
		Primary Activities:	
		Clinic, dental, operation	
		Dental hospital (outpatient) operation	
		Dental surgeon (own account)	
		Endodontist (own account)	
		Oral pathologist (own account)	
		Oral surgeon (own account)	
		Orthodontist (own account)	
		Paedodontist (own account)	
		Periodontist (own account)	
		Prosthodontist (own account)	
863		Other Health Services	

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NSW WorkCover Industry Classification System
Health & Community Services
Health Services

Table A
Division O
Subdivision 86

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	863100	Pathology Services	1.34%
		This class includes employers engaged in operating pathology laboratories.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in</i>	
		<i>(a) providing chemical testing and analysis services (other than pathology services) are included in Class 782900 Technical Services nec;</i>	
		<i>(b) providing services of registered pathologists mainly on their own account or on the account of government agencies or non-profit organisations, but not in association with paramedical, nursing and/or health related social workers' services, are included in Class 862200 Specialist Medical Services; and</i>	
		<i>(c) providing services of registered pathologists in association with paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations, are included in Class 863400 Community Health Centres.</i>	
		Primary Activities:	
		Medical laboratory operation	
		Pathology laboratory operation	
	863200	Optometry and Optical Dispensing	1.10%
		This class includes employers of registered optometrists engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses.	

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Table A NSW WorkCover Industry Classification System
 Division O Health & Community Services
 Subdivision 86 Health Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 283100 Photographic and Optical Good Mfg; and</i> <i>(b) retailing spectacles and sunglasses are included in 525500 Watch, Spectacles and Jewellery Retailing.</i></p> <p>Primary Activities:</p> <p>Contact lenses dispensing</p> <p>Eye testing (optometrist)</p> <p>Optical dispensing</p> <p>Optician (own account)</p> <p>Orthoptist (own account)</p> <p>Spectacles dispensing</p>	
	863300	Ambulance Services	2.54%
		<p>This class includes employers engaged in providing ambulance services.</p> <p>Primary Activities:</p> <p>Aerial ambulance service</p> <p>Ambulance service</p>	
	863400	Community Health Centres	1.34%

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NSW WorkCover Industry Classification System
Health & Community Services
Health Services

Table A
Division O
Subdivision 86

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>providing medical services are included in one of Classes 862100 General Practice Medical Services or 862200 Specialist Medical Services;</i></p> <p>(b) <i>operating pathology laboratories are included in Class 862200 Specialist Medical Services; and</i></p> <p>(c) <i>providing paramedical or nursing services on their own account are included in Class 863900 Health Services nec.</i></p> <p>Primary Activities:</p> <p>Child health centre operation</p> <p>Community health centre operation</p> <p>Drug referral centre operation</p> <p>Medical service, GP or specialist (in association with paramedical nursing and/or health related social workers' services within the same unit)</p> <p>Paramedical service nec</p>	
	863500	Physiotherapy Services	1.34%
		<p>This class includes employers engaged in providing physiotherapy services.</p> <p>Primary Activities:</p>	

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Table A NSW WorkCover Industry Classification System
 Division O Health & Community Services
 Subdivision 86 Health Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Physiotherapy service	
	863600	Chiropractic Services	1.34%
		This class includes employers engaged in providing chiropractic services.	
		Primary Activities:	
		Chiropractor service	
		Osteopath service	
	863900	Other Health Services nec	1.34%
		This class includes employers engaged in providing paramedical, nursing or health services not elsewhere classified on their own account. This class also includes employers engaged in providing blood bank or X-ray clinic services.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in</i>	
		<i>(a) operating health farms which provide mainly accommodation are included in Class 571000 Accommodation;</i>	
		<i>(b) providing paramedical, nursing and/or health related social workers' services, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres;</i>	
		<i>(c) providing physiotherapy services are included in Class 863500 Physiotherapy Services;</i>	
		<i>(d) providing chiropractic services are included in Class 863600 Chiropractic Services; and</i>	
		<i>(e) operating weight loss clinics are included in Class 952900 Personal Services nec.</i>	
		Primary Activities:	

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NSW WorkCover Industry Classification System
Health & Community Services
Health Services

Table A
Division O
Subdivision 86

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Acupuncture service	
		Audiology service	
		Blood bank operation	
		Clinical massage service	
		Clinical psychology service	
		Dietitian (own account)	
		Hair restoration service (except by registered medical practitioner)	
		Health services nec	
		Hearing aids dispensing	
		Herbalist (own account)	
		Homeopath (own account)	
		Hydropath (own account)	
		Massage therapy service	
		Midwifery services	
		Nursing service (own account)	
		Occupational therapy service	
		Paramedical services (own account)	
		Podiatry service	
		Speech therapy service	
		Therapeutic massage service	

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Table A NSW WorkCover Industry Classification System
 Division O Health & Community Services
 Subdivision 87 Community Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		X-ray clinic operation	
864		Veterinary Services	
	864000	Veterinary Services	1.34%
		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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
871		Child Care Services	
	871000	Child Care Services	3.10%
		This class includes employers engaged in providing child care services.	

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NSW WorkCover Industry Classification System
Health & Community Services
Community Services

Table A
Division O
Subdivision 87

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) providing preschool education are included in Class 841000 Preschools and Kindergartens; and</i> <i>(b) providing baby-sitting services in the client's home are included in 952920 Personal Services nec.</i></p> <p>Primary Activities:</p> <p>Child care service, except baby sitting service</p> <p>Childminding centre operation (except home or school)</p> <p>Children's nursery operation (except preschool education)</p> <p>Family day care service (not centre)</p>	
872		Community Care Services	
	872100	Accommodation for the Aged	6.86%
		<p>This class includes employers engaged in providing care, accommodation or homes for senior citizens where nursing or medical care is not provided.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in providing nursing or convalescent home facilities which include medical or nursing care as a basic part of the service are included in Class 861300 Nursing Homes.</i></p> <p>Primary Activities:</p> <p>Accommodation for the aged operation</p>	

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Table A
Division O
Subdivision 87

NSW WorkCover Industry Classification System
Health & Community Services
Community Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Aged care hostel operation	
		Residential care for the aged operation	
		Retirement village operation	
		Self care and independent living unit operation	
	872200	Residential Care Services nec	3.58%
		This class includes employers engaged in providing care, accommodation or homes for disadvantaged persons where nursing or medical care is not provided as a major service. It also includes employers providing corrective services for juvenile offenders.	
		Primary Activities:	
		Children's homes operation	
		Crisis care accommodation operation	
		Home for the disadvantaged nec operation	
		Juvenile corrective institution operation	
		Juvenile detention centre operation	
		Residential refuge operation	
		Respite residential care operation	
	872910	Home Care Services	6.73%
		This class includes employers engaged in providing paramedical, nursing or personal hygiene services to clients in their homes.	

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NSW WorkCover Industry Classification System
Health & Community Services
Community Services

Table A
Division O
Subdivision 87

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>providing domestic cleaning, housekeeping, food preparation services to aged or disabled persons in their own homes are included in Class 872920 Non-Residential Care Services nec; and</i></p> <p>(b) <i>providing paramedical, nursing and/or health related social workers' services on their own premises, mainly on the account of government agencies or non-profit organisations (whether in association with the services of registered medical practitioners or not) are included in Class 863400 Community Health Centres.</i></p> <p>Primary Activities:</p> <p>Home care services, nursing, paramedical or personal hygiene</p>	
	872920	Non-Residential Care Services nec	3.10%
		<p>This class includes employers engaged in providing welfare services not elsewhere classified. This class also includes community transport services provided to aged or disabled clients on account of government agencies or not-for-profit organisations.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>providing paramedical, nursing or personal hygiene services to clients in their own homes are included in Class 872910 Home Care Services; and</i></p> <p>(b) <i>employing caretakers, maids, chauffeurs, gardeners, butlers or other services to provide services in their own homes are included in Class 970000 Private Households Employing Staff.</i></p> <p>Primary Activities:</p>	

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Table A
 Division O
 Subdivision 87

NSW WorkCover Industry Classification System
 Health & Community Services
 Community Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Adoption service	
		Adult day care centre operation	
		Alcoholics anonymous operation	
		Community transport services, not-for-profit	
		Housekeeping and cleaning service	
		Marriage guidance service	
		Meals on wheels service	
		Non-residential welfare service nec	
		Parole or probationary service	
		Welfare counselling service	

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Motion Picture, Radio and Television Services

Table A
Division P
Subdivision 91

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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
911		Film and Video Services	
	911100	Film and Video Production	1.08%
		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.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in the provision of other services or equipment to the film and video production industry are included in the appropriate class for the provision of that service or equipment.</i>	
		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	0.87%

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Table A
Division P
Subdivision 91

NSW WorkCover Industry Classification System
Cultural and Recreational Services
Motion Picture, Radio and Television Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>This class includes employers engaged in leasing or wholesaling motion pictures on film or video tape to organisations for exhibition or sale. This class also includes agents engaged in leasing and wholesaling films and videos to organisations.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in hiring pre-recorded video cassettes to the general public are included in Class 951100 Video Hire Outlets.</i></p> <p>Primary Activities:</p> <p>Motion picture distribution</p> <p>Motion picture leasing</p> <p>Video leasing (excluding hire to the public by video hire outlets)</p>	
	911300	<p>Motion Picture Exhibition</p> <p>This class includes employers engaged in screening motion pictures on film or video tape.</p> <p>Primary Activities:</p> <p>Cinema operation</p> <p>Drive-in theatre operation</p> <p>Film or video festival operation</p> <p>Motion picture screening</p> <p>Motion picture theatre operation</p> <p>Newsreel theatre operation</p>	2.20%
912		Radio and Television Services	

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Motion Picture, Radio and Television Services

Table A
Division P
Subdivision 91

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	912100	Radio Services	0.83%
		This class includes employers engaged in radio broadcasting. This class also includes the collection of news for radio services, and the production of radio programs, whether live or on tape or other recording medium, for own use.	
		Primary Activities:	
		News collection for radio broadcasting	
		Radio service	
		Radio station operation	
	912200	Television Services	0.83%
		This class includes employers engaged in providing television services by broadcasting or cable. This class includes the production of television programs, whether live or on tape or other recording medium by such employers, for their own use. This class also includes the collection of news for television services.	
		Primary Activities:	
		Cable television station operation	
		News collection for television services	
		Television broadcasting	
		Television service	
		Television station operation	

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Table A NSW WorkCover Industry Classification System
 Division P Cultural and Recreational Services
 Subdivision 92 Libraries, Museums and the Arts

Subdivision 92 Libraries, Museums and the Arts

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
921		Libraries	
	921000	Libraries	2.04%
		This class includes employers engaged in acquiring, collecting, organising, conserving and loaning library materials such as books, magazines, manuscripts, musical scores, maps or prints.	
		Primary Activities:	
		Archival service	
		Film archive service	
		Lending library service	
		Library service	
		Mobile library service	
		Municipal library service	
		National library service	
		Photographic archive service	
		Public library service	
		Sound archive service	
922		Museums	
	922000	Museums	2.33%
		This class includes employers engaged in operating museums of all kinds. This class also includes employers engaged in historic house operation.	

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Libraries, Museums and the Arts

Table A
Division P
Subdivision 92

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<i>Exclusions and References: Employers mainly engaged in selling works of art are included in Class 525900 Retailing nec.</i>	
		Primary Activities:	
		Art gallery operation, not involving selling works of art	
		Historic house operation	
		Museum operation	
		War memorial museum operation	
923		Parks and Gardens	
	923100	Zoological and Botanic Gardens	4.44%
		This class includes employers engaged in the operation of zoological or botanical gardens or aquariums.	
		Primary Activities:	
		Aquarium operation	
		Arboretum operation	
		Aviary operation	
		Botanical garden operation	
		Herbarium operation	
		Zoological garden operation	
	923900	Recreational Parks and Gardens	4.44%

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Table A
Division P
Subdivision 92

NSW WorkCover Industry Classification System
Cultural and Recreational Services
Libraries, Museums and the Arts

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p>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.</p> <p>Primary Activities:</p> <p>National park operation</p> <p>Parks and gardens operation</p> <p>Picnic ground operation</p> <p>Recreation ground operation (except sporting)</p> <p>Tourist caves operation</p> <p>Wild-life sanctuary operation</p>	
924		Arts	
	924110	Theatre and Orchestra Productions	2.98%
		<p>This class includes employers engaged in providing live theatrical or performance presentations (including concerts, opera, ballet or drama).</p> <p>Primary Activities:</p> <p>Ballet company operation</p> <p>Choral group operation</p> <p>Concert Band operation</p> <p>Musical comedy company operation</p> <p>Opera company operation</p>	

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Libraries, Museums and the Arts

Table A
Division P
Subdivision 92

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Orchestra operation	
		Puppet show operation	
		Theatrical company operation	
	924120	Other Theatre and Musical Performance	1.17%
		This class includes employers engaged in providing live musical performances, other than orchestras and concert bands.	
		Primary Activities:	
		Live musical performance group, other than choir, concert band or orchestra	
		Live musical presentation/performance by disc jockey	
		Solo musician, vocalist or performance artist	
	924200	Creative Arts	1.17%
		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)	

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Table A
Division P
Subdivision 92

NSW WorkCover Industry Classification System
Cultural and Recreational Services
Libraries, Museums and the Arts

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Poet (own account)	
		Sculptor (own account)	
		Song writer (own account)	
		Writer (own account)	
925		Services to the Arts	
	925100	Sound Recording Studios	1.17%
		This class includes employers engaged in operating sound recording studios.	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in recording radio programmes are included in Class 912100 Radio Services.</i>	
		Primary Activities:	
		Sound recording studio operation	
	925200	Performing Arts Venues	2.53%
		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)	

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Libraries, Museums and the Arts

Table A
Division P
Subdivision 92

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Opera house operation	
		Playhouse operation	
		Theatre operation (except motion picture theatre)	
	925910	Agency Services to the Arts	1.00%
		This class includes employers engaged in providing agency services to the arts.	
		Primary Activities:	
		Casting agency operation	
		Performing arts ticket agency operation (computerised or manual)	
	925920	Services to the Arts nec	2.33%
		This class includes employers engaged in providing services to the arts not elsewhere classified.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in set design including mfg are included in classes 292100 or 292900.</i>	
		Primary Activities:	
		Costume design service	
		Services to the arts nec	
		Set designing service (no mfg)	
		Theatre lighting service	

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Table A NSW WorkCover Industry Classification System
 Division P Cultural and Recreational Services
 Subdivision 93 Sport and Recreation

Subdivision 93 Sport and Recreation

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
931		Sport	
	931110	Horse and Dog Racing Operations	3.76%
		This class includes employers engaged in operating facilities specially used and designed for horse or dog racing. This class also includes the operation of racing stables and kennels. Horse racing includes the racing horses which are ridden or which are pulling a vehicle.	
		<i>Exclusions and References:</i> <i>Horse racing jockeys and horse racing harness drivers are included in Classes 931120 Horse Racing Jockeys and 931130 Horse Racing Harness Drivers.</i>	
		Primary Activities:	
		Dog training (for racing)	
		Farrier service	
		Greyhound training	
		Race course or track operation nec	
		Race horse training	
		Racing stables operation	
		Racing kennels operation	
	931120	Horse Racing Jockeys	\$23.00 per mount or drive

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Sport and Recreation

Table A
Division P
Subdivision 93

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		This class consists of employers of horse racing jockeys.	
		Primary Activities:	
		Jockeys	
	931130	Horse Racing Harness Drivers	\$23.00 per mount or drive
		This class consists of employers of horse racing harness drivers.	
		Primary Activities:	
		Horse racing harness drivers	
	931200	Sports Grounds and Facilities nec	3.35%
		This class includes employers engaged in operating any kind of indoor or outdoor sports facility other than those for horse or dog racing. This class also includes separately located grounds of sporting clubs which are treated as separate employers.	
		Primary Activities:	
		Athletic field operation	
		Basketball stadium operation	
		Billiard saloon operation	
		Bowling alley, tenpin, operation	
		Bowling green operation nec	
		Boxing stadium operation	

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Table A
Division P
Subdivision 93

NSW WorkCover Industry Classification System
Cultural and Recreational Services
Sport and Recreation

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Cable water ski park operation	
		Golf course or practice range operation nec	
		Gymnasium operation	
		Health and fitness centre operation	
		Netball court/facility operation	
		Rugby league football ground	
		Skating rink operation	
		Speedway operation (motor racing)	
		Sports ground operation nec	
		Squash court operation	
		Swimming pool operation	
		Surf lifesaving service	
		Tennis court operation	
	931910	Sports and Services to Sport nec	3.81%
		This class includes employers engaged in providing sporting services not elsewhere classified. This class also includes sporting clubs predominantly engaged in providing services to sporting activities.	
		Primary Activities:	
		Aviation Clubs	
		Marina operation (pleasure craft)	

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Sport and Recreation

Table A
Division P
Subdivision 93

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Personal trainers	
		Recreational boat charter	
		Riding school operation	
		Ski-tow operation	
		Sporting club or association	
		Sports administration service	
		Sports coaching service	
		Sports statistics service	
		Swimming schools	
	931920	Professional Footballers	\$149.00 per capita per game
		This class consists of employers of professional football players.	
		Primary Activities:	
		Professional football players	
	931930	Professional Boxing	\$70.00 per capita per bout
		This class consists of employers of professional boxers.	
		Primary Activities:	
		Professional boxers	

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Table A
Division P
Subdivision 93

NSW WorkCover Industry Classification System
Cultural and Recreational Services
Sport and Recreation

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
	931940	Professional Wrestling	\$70.00 per capita per bout
		This class consists of employers of professional wrestlers.	
		Primary Activities:	
		Professional wrestlers	
932		Gambling Services	
	932100	Lotteries	0.77%
		This class includes employers engaged in operating lotteries or in selling lottery tickets.	
		Primary Activities:	
		Art union operation	
		Lottery agency operation	
		Lottery operation	
	932200	Casinos	3.35%
		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.	

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NSW WorkCover Industry Classification System
Cultural and Recreational Services
Sport and Recreation

Table A
Division P
Subdivision 93

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(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);</i> <i>(b) operating lotteries and selling lottery tickets are included in Class 932100 Lotteries</i></p> <p>Primary Activities:</p> <p>Casino operation</p>	
	932900	Gambling Services nec	0.77%
		This class includes employers engaged in providing totalisator, betting or other gambling services (except casinos or lotteries).	
		<p>Primary Activities:</p> <p>Betting shop operation</p> <p>Bookmaker operation (own account)</p> <p>Football pools operation</p> <p>Gambling employer operation nec</p> <p>Totalisator agency operation</p>	
933		Other Recreation Services	
	933000	Other Recreation Services	3.10%
		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.	

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Table A NSW WorkCover Industry Classification System
 Division P Cultural and Recreational Services
 Subdivision 93 Sport and Recreation

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Amusement park or arcade operation	
		Circus operation	
		Dance hall	
		Entertainment nec	
		Fireworks and/or pyrotechnic displays	
		Merry-go-round operation	
		Railway operation (by historical railway societies or as a tourist attraction; except amusement park railways)	

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NSW WorkCover Industry Classification System
Personal and Other Services
Personal Services

Table A
Division Q
Subdivision 95

Division Q Personal and Other Services

This division includes employers engaged in providing personal services.

Subdivision 95 Personal Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
951		Personal and Household Goods Hiring	
	951100	Video Hire Outlets This class includes employers engaged in hiring pre-recorded video cassettes for personal use. Primary Activities: Pre-recorded video cassettes hiring to the general public	3.35%
	951900	Personal and Household Goods Hiring nec This class includes employers engaged in hiring personal or household goods not elsewhere classified. Primary Activities: Bicycles hiring Camping equipment hiring Domestic appliance hiring Fishing tackle hiring Furniture hiring Hiring of personal or household goods nec Hobby equipment hiring Photographic equipment hiring	3.60%

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Table A
Division Q
Subdivision 95

NSW WorkCover Industry Classification System
Personal and Other Services
Personal Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	6.51%
		This class includes employers engaged in providing commercial laundry or dry-cleaning services (including baby napkin or linen hire services).	
		<i>Exclusions and References:</i> <i>Employers mainly engaged in providing self-service laundries and dry cleaning agencies are included in Class 952120 Self-service Laundries and Dry Cleaning Services.</i>	
		Primary Activities:	
		Curtain cleaning service	
		Dry-cleaning	
		Dyeing service, clothes, nec	
		Laundry service, commercial	

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NSW WorkCover Industry Classification System
Personal and Other Services
Personal Services

Table A
Division Q
Subdivision 95

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Linen hire service	
	952120	Self-service Laundries and Dry Cleaning Agencies	3.93%
		This class includes employers engaged in providing domestic and self-service laundries. It also includes dry-cleaning agencies which do not undertake any dry cleaning on the premises.	
		Primary Activities:	
		Dry-cleaning agency operation	
		Laundromats	
		Laundry service, domestic	
		Self-service laundry operation	
	952130	Carpet Cleaners	10.59%
		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	0.88%
		This class includes employers engaged in developing, printing or other processing of motion picture or other photographic film.	

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Table A	NSW WorkCover Industry Classification System
Division Q	Personal and Other Services
Subdivision 95	Personal Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>Motion picture film production are included in Class 911100 Film and Video Production; and</i> (b) <i>Portrait or other photography are included in Class 952300 Photographic Studios.</i></p> <p>Primary Activities:</p> <p>Photographic film processing</p>	
	952300	<p>Photographic Studios</p> <p>This class includes employers engaged in undertaking portrait or other photography.</p> <p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> (a) <i>retailing photographic equipment or supplies are included in Class 524400 Photographic Equipment Retailing;</i> (b) <i>providing aerial photography services are included in Class 782200 Surveying Services;</i> (c) <i>motion picture production are included in Class 911100 Film and Video Production;</i> (d) <i>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</i> (e) <i>developing, printing or other processing of motion picture or other photographic film are included in Class 952200 Photographic Film Processing.</i></p> <p>Primary Activities:</p> <p>Commercial photography service (except aerial photography, motion picture production or photographic film processing)</p>	0.88%

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Personal and Other Services
Personal Services

Table A
Division Q
Subdivision 95

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Photography service (except aerial photography, motion picture production or photographic film processing)	
		Portrait photography service	
		Street photography service	
		Studio photography service	
		Video filming service, nec	
	952400	Funeral Directors, Crematoria and Cemeteries	3.85%
		This class includes employers engaged in managing funerals, cremations or burials.	
		Primary Activities:	
		Cemetery operation	
		Crematorium operation	
		Funeral directing	
		Undertaking	
	952510	Gardening Services	5.86%
		This class includes employers engaged in providing domestic gardening and lawn mowing services.	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division Q Personal and Other Services
 Subdivision 95 Personal Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i></p> <p>(a) <i>agricultural weed eradication services are included in either Class 021920 Services to Crop Farming or 021930 Services to Fruit and Vegetable Growing;</i></p> <p>(b) <i>domestic or other non-agricultural weed eradication services are in services are included in Class 786500 Pest Control Services; and</i></p> <p>(c) <i>landscape gardening (involving major earthworks and the building or retaining walls and paths etc) are included in Class 425100 Landscaping Services.</i></p>	
		<p>Primary Activities:</p> <p>Gardening service</p> <p>Lawn mowing service</p>	
	952520	<p>Amenity Tree Services</p> <p>This class includes employers engaged in providing tree surgery and lopping services.</p>	14.98%
		<p>Primary Activities:</p> <p>Tree lopping service</p> <p>Tree surgery</p>	
	952600	<p>Hairdressing and Beauty Salons</p> <p>This class includes employers engaged in hairdressing or in providing beauty treatment services.</p>	2.56%
		<p>Primary Activities:</p> <p>Barber shop operation</p>	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Personal and Other Services
Personal Services

Table A
Division Q
Subdivision 95

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Beauty salon operation	
		Epilation service	
		Hairdressing service	
		Manicure service	
		Pedicure service	
	952910	Adult Personal Services	3.35%
		This class includes employers engaged in providing adult personal services.	
		Primary Activities:	
		Brothel keeping	
		Escort agency service	
		Prostitution service	
	952920	Personal Services nec	1.00%
		This class includes employers engaged in providing personal services not elsewhere classified.	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division Q Personal and Other Services
 Subdivision 95 Personal Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		<p><i>Exclusions and References:</i> <i>Employers mainly engaged in</i> <i>(a) the operation of health farms mainly providing accommodation are included in Group 571 Accommodation;</i> <i>(b) surgical hair restoration or hair transplanting services are included in Class 862200 Specialist Medical Services</i> <i>(c) providing therapeutic massage services or operation of health farms mainly providing medical services are included in Class 863900 Health Services nec; and</i> <i>(d) providing weight reducing services which mainly use exercise and fitness programs are included in Class 931900 Sports and Services to Sport nec.</i></p> <p>Primary Activities:</p> <p>Astrology service</p> <p>Baby sitting services (except in child care centres or preschools)</p> <p>Chauffeur service</p> <p>Cloak room service</p> <p>Domestic service nec (on a contract or fee basis)</p> <p>Fortune telling service</p> <p>Genealogy service</p> <p>Hair restoration service (cosmetic)</p> <p>Heraldry service</p> <p>Introduction agency service</p> <p>Marriage celebrant (own account)</p>	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Personal and Other Services
Other Services

Table A
Division Q
Subdivision 96

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
961		Religious Organisations	
	961000	Religious Organisations	1.78%
		This class includes religious organisations operated for worship or for the promotion of religious activities. This class also includes employers of Ministers of Religion who are deemed to be workers pursuant to Clause 17, Schedule 1 of the Workers Compensation Act 1987.	
		<i>Exclusions and References:</i> <i>Employers of religious institutions mainly engaged in the provision of education, or operation of hospitals, charitable homes etc, are included in the classes appropriate to these activities.</i>	

Primary Activities:

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division Q Personal and Other Services
 Subdivision 96 Other Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Bible society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)	
		Church operation	
		Convent operation	
		Diocesan registry operation	
		Missionary society operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)	
		Monastery operation	
		Mosque operation	
		Religious organisation operation (except employers mainly engaged in the provision of goods or services which are primary to other industries)	
		Salvation Army operation (except employers mainly engaged in providing goods or services primary to other industries)	
		Synagogue operation	
		Temple, religious, operation	
962		Interest Groups	
	962100	Business and Professional Associations	0.77%
		This class includes employers engaged in promoting the interests of specific groups of employers or self-employed persons.	
		Primary Activities:	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Personal and Other Services
Other Services

Table A
Division Q
Subdivision 96

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Accountants association operation	
		Architects association operation	
		Bar association operation	
		Builders association operation	
		Business taxpayers association operation	
		Chamber of Commerce operation	
		Chamber of Manufacturers operation	
		Chemists association operation	
		Dentists association operation	
		Employers association operation	
		Engineers association operation (except trade union)	
		Farmers association operation	
		Graziers association operation	
		Hotelkeepers association operation	
		Lawyers association operation	
		Manufacturers association operation	
		Medical association operation	
		Pastoralists association operation	
		Professional sporting associations	
		Retail traders association operation	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division Q Personal and Other Services
 Subdivision 96 Other Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Surveyors association operation	
		Trade association operation (except trade union)	
	962200	Labour Associations	1.00%
		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	0.77%
		This class includes employers engaged in the promotion of community interests not elsewhere classified. It also includes political parties.	
		<i>Exclusions and References:</i>	
		<i>(a) Welfare organisations are included in the appropriate classes in Group 872 Community Care Services;</i>	
		<i>(b) religious institutions are included in Class 961000 Religious Organisations and</i>	
		<i>(c) sporting associations or clubs are included in Class 931910 Sports and Services to Sports nec.</i>	
		Primary Activities:	
		Accident prevention association operation	
		Associations operation (for promotion of community, environmental or sectional interests) nec	
		Automobile association operation	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Personal and Other Services
Other Services

Table A
Division Q
Subdivision 96

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		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	6.25%
		This class includes employers of government police or security forces.	
		Primary Activities:	
		Police service (Government)	
		Police station operation (Government)	
		Security or intelligence organisation operation (Government)	
	963200	Corrective Centres	5.44%
		This class includes employers operating prisons or similar corrective services.	
		<i>Exclusions and References:</i>	
		<i>Employers mainly engaged in providing juvenile corrective services are included in Class 872200 Residential Care Services nec.</i>	

Insurance Premiums Order 2002–2003

Table A NSW WorkCover Industry Classification System
 Division Q Personal and Other Services
 Subdivision 96 Other Services

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Primary Activities:	
		Gaol operation	
		Prison farm operation	
		Prison operation	
		Remand centre operation	
	963300	Fire Brigade and Civil Emergency Services	7.19%
		This class includes employers engaged in providing fire fighting or related services. Also included are employers engaged in providing civil emergency services other than police services.	
		Primary Activities:	
		Bush fire brigade service	
		Emergency service (other than defence and police)	
		Fire brigade service (except forest fire fighting service)	
		Fire detection service	
		Fire fighting service	
		Fire prevention service	
	963400	Waste Disposal Services	8.80%
		This class includes employers engaged in collecting or disposing of refuse (except through sewerage systems).	
		Primary Activities:	

Insurance Premiums Order 2002–2003

NSW WorkCover Industry Classification System
Personal and Other Services
Private Household Employing Staff

Table A
Division Q
Subdivision 97

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
		Garbage collection service	
		Garbage disposal service	
		Industrial waste collection and disposal service	
		Night soil collection and disposal service	
		Rubbish dump or tip operation	
		Sanitary disposal service	
		Street sweeping	

Subdivision 97 Private Household Employing Staff

Column 1 Group	Column 2 Class	Column 3 Title and Description	Column 4 Rate
970		Private Households Employing Staff	
	970000	Private Households Employing Staff	\$8.00 per capita per annum (subject to minimum premium)
		This class includes employers engaged in employing caretakers, maids, chauffeurs, gardeners, butlers or other servants for domestic purposes.	
		Primary Activities:	
		Private households (employing staff)	



New South Wales

Notice of determination under Insurance Premiums Order 2001–2002

under the

Workers Compensation Act 1987

Her Excellency the Governor, with the advice of the Executive Council, and on the recommendation of the WorkCover Authority and in pursuance of clause 1 (1) of Schedule 5 (Experience premium) to the Insurance Premiums Order 2001–2002 made under section 168 of the *Workers Compensation Act 1987* and published in Gazette No 99 of 22 June 2001 at page 3799, has determined F₈₂, F₈₃ and F₈₄ in the formula in clause 1 (1) (b) of that Schedule as 4.4, 3.1 and 2.9 respectively.

Dated this 12th day of June 2002.

By Her Excellency's Command,

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

WORKERS' COMPENSATION (DUST DISEASES) ACT 1942

CONTRIBUTIONS UNDER SECTION 6 FOR 2002-2003 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 2002, determined the contribution to be paid under section 6 of the Dust Diseases Act by each **insurer** insuring or indemnifying an employer in respect of a class of employment specified in Column 1 of the Table below to be an amount equal to the percentage of wages (being the total wages payable by the employer to workers in respect of the period of the policy) specified in Column 2 of the Table opposite that class; and
- (b) in respect of the year commencing 1 July 2002, determined the contribution to be paid under section 6 of the Dust Diseases Act by each **self-insurer** to be an amount equal to the percentage of wages (being the total wages payable by the self-insurer to workers in respect of that year) specified in Column 2 of the Table below opposite –
- (i) the class of employment specified in item 1 of Column 1 of the Table below if, and to the extent that, wages are payable by the 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 the Table which corresponds to the business activity classification (or classifications) adopted by the WorkCover Authority for the purpose of determining the contribution payable by the self-insurer to the WorkCover Authority Fund for the financial year commencing 1 July 2002,

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

TABLE

<u>Item</u>	<u>Column 1</u> <u>Class of Employment</u>	<u>Column 2</u> <u>Contribution</u> <u>(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

<u>Item</u>	Column 1 <u>Class of Employment</u>	Column 2 <u>Contribution</u> (percentage of wages)
2.	Any other class of employment determined by the Workers' Compensation (Dust Diseases) Board under section 6(3) of the Dust Diseases Act.	The percentage specified in this Column opposite the class of employment in Column 1 corresponding to the business classification that applies to the employer concerned in calculating the relevant premium under the Insurance Premiums Order (2002-2003).
3.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 1 applies to the employer concerned.	1.40 per cent
4.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 2 applies to the employer concerned.	0.55 per cent
5.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 3 applies to the employer concerned.	0.31 per cent
6.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 4 applies to the employer concerned.	0.185 per cent
7.	Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 5 applies to the employer concerned.	0.12 per cent

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- | | | |
|-----|---|----------------|
| 8. | Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 6 applies to the employer concerned. | 0.085 per cent |
| 9. | Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 7 applies to the employer concerned. | 0.055 per cent |
| 10. | Employment in respect of which, for the purpose of calculating the relevant premium under the Insurance Premiums Order (2002-2003), a business classification listed in Schedule 8 applies to the employer concerned. | 0.025 per cent |

NOTE:

1. If wages are payable by an employer (including a self-insurer) to workers in respect of employment during the relevant period, being employment of the class specified in item 1 of 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 (2002-2003), 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 (2002-2003) 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 (2002-2003) for full descriptions of relevant business classifications below.
5. The expressions "policy", "wages", and "workers" used above have the same meanings as in the Workers Compensation Act 1987 and the Workplace Injury Management and Workers Compensation Act 1998 and references to wages "payable" include references to wages paid.

Dated this 11th day of June 2002

Kate McKenzie
General Manager
WorkCover Authority

SCHEDULE 1

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

SCHEDULE 2

<u>Class No.</u> <u>(in Premiums</u> <u>Order)</u>	<u>Business Classification Title</u>
255100	Rubber Tyre Manufacturing
255900	Other Rubber Product Manufacturing nec
263100	Cement and Lime Manufacturing
263300	Concrete Slurry Manufacturing
263400	Concrete Pipe and Box Culvert Manufacturing
263510	Terazzo Manufacturing
263520	Concrete Product Manufacturing nec
282100	Shipbuilding
282200	Boatbuilding
282300	Railway Equipment Manufacturing
282400	Aircraft Manufacturing
282900	Transport Equipment Manufacturing nec
411100	House Construction
411200	Residential Building Construction nec
411300	Non-Residential Building Construction

SCHEDULE 3

<u>Class No.</u> <u>(in Premiums</u> <u>Order)</u>	<u>Business Classification Title</u>
131100	Iron Ore Mining
131200	Copper Ore Mining - Underground
131300	Copper Ore Mining - Surface
131410	Gold Ore Mining - Underground
131420	Gold Ore Mining - Surface
131500	Mineral Sand Mining
131610	Nickel Ore Mining - Underground
131620	Nickel Ore Mining - Surface
131710	Silver-Lead-Zinc Ore Mining - Underground
131720	Silver-Lead-Zinc Ore Mining - Surface
131910	Metal Ore Mining nec - Underground
131920	Metal Ore Mining nec - Surface
221100	Wool Scouring
221200	Synthetic Fibre Textile Manufacturing
221300	Cotton Textile Manufacturing
221400	Wool Textile Manufacturing
221500	Textile Finishing
262100	Clay Brick Manufacturing

262200	Ceramic Product Manufacturing
262300	Ceramic Tile and Pipe Manufacturing
262900	Other Ceramic Product Manufacturing nec
271100	Basic Iron and Steel Manufacturing
271200	Iron and Steel Casting and Forging
271300	Steel Pipe and Tube Manufacturing
276100	Hand Tool and General Hardware Manufacturing
276200	Spring and Wire Product Manufacturing
276300	Nut, Bolt, Screw and Rivet Manufacturing
276400	Metal Coating and Finishing
276500	Non-Ferrous Pipe Fitting Manufacturing
276900	Fabricated Metal Product Manufacturing nec
361000	Electricity Supply
362000	Gas Supply
370100	Water Supply
370200	Sewerage and Drainage Services
662100	Stevedoring
662200	Water Transport Terminals
662300	Port Operators
662920	Services to Water Transport nec

SCHEDULE 4

<u>Class No.</u> <u>(in Premiums</u> <u>Order)</u>	<u>Business Classification Title</u>
141100	Gravel and Sand Quarrying
141900	Construction Material Mining nec
142010	Other Mining nec - Underground
142020	Other Mining nec - Surface
217100	Sugar Manufacturing
217200	Confectionery Manufacturing
217300	Seafood Processing
217400	Prepared Animal and Bird Feed Manufacturing
217900	Food Manufacturing nec
251000	Petroleum Refining
263220	Plaster Product Manufacturing
264010	Fibreglass Insulation Products Manufacturing
264020	Non-Metallic Mineral Product Manufacturing nec
273100	Aluminium Rolling, Drawing, Extruding
273200	Non-Ferrous Metal Rolling, Drawing, Extruding nec
273300	Non-Ferrous Metal Casting
274100	Structural Steel Fabricating
274200	Architectural Aluminium Product Manufacturing
274900	Structural Metal Product Manufacturing nec
275900	Sheet Metal Product Manufacturing nec
281100	Motor Vehicle Manufacturing
281200	Motor Vehicle Body Manufacturing
281300	Automotive Electrical and Instrument Manufacturing
281900	Automotive Component Manufacturing nec
286100	Agricultural Machinery Manufacturing
286200	Mining and Construction Machinery Manufacturing

286300	Food Processing Machinery Manufacturing
286410	Machine Tool and Part Manufacturing
286420	Metal Die, Cutting Sinking Manufacture and Repair
286500	Lifting and Material Handling Equipment Manufacturing
286600	Pump and Compressor Manufacturing
286700	Commercial Space Heating and Cooling Equipment Manufacturing
286900	Industrial Machinery and Equipment Manufacturing nec
291100	Prefabricated Metal Building Manufacturing
291900	Prefabricated Building Manufacturing nec
412200	Non-Building Construction nec
422110	Concrete Construction Services
422120	Concrete Paving Services
422200	Bricklaying Services
422300	Roofing Services
422400	Structural Steel Erection Services
423100	Plumbing Services
423200	Electrical Services
423300	Air Conditioning and Heating Services
423400	Telecommunication, Alarm and Security System Installation Services
424110	Cement Rendering and Plastering
424200	Carpentry Services
424300	Tiling and Carpeting Services
425910	Scaffolding Services
425920	Exterior Blind and Awning Installation Services
425930	Building Exterior Cleaning and Maintenance Services
425940	Construction Services nec
611010	Road Freight Transport - Bulk Freight
611020	Road Freight Transport - Short Distance
611030	Road Freight Transport - Long Distance
611040	Furniture Delivery and Removal Service
630100	International Sea Transport
630200	Coastal Water Transport
630300	Inland Water Transport

SCHEDULE 5

<u>Class No.</u> (in Premiums Order)	<u>Business Classification Title</u>
041100	Rock Lobster Fishing
041200	Prawn Fishing
041300	Finfish Trawling
041400	Squid Jigging
041500	Line Fishing
041900	Marine Fishing nec
110100	Coal Mining - Underground
151100	Petroleum Exploration (Own Account)
151200	Petroleum Exploration Services
151300	Mineral Exploration (Own Account)
151400	Mineral Exploration Services
152000	Other Mining Services
211110	Abattoirs

211210	Poultry Abattoirs
222110	Made-up Textile Product Manufacturing
222200	Textile Floor Covering Manufacturing
224100	Men's and Women's Clothing Manufacturing
224200	Tailoring and Dress-making
224300	Sleepwear, Underwear and Baby Clothing Manufacturing
225000	Footwear Manufacturing
233100	Pulp, Paper and Paperboard Manufacturing
233200	Solid Paperboard Container Manufacturing
233300	Corrugated Paperboard Container Manufacturing
233400	Paper Bag and Sack Manufacturing
233900	Other Paper Product Manufacturing nec
254100	Explosive Manufacturing
254200	Paint Manufacturing
254300	Medicinal and Pharmaceutical Product Manufacturing
254400	Pesticide Manufacturing
254500	Soap and Other Detergent Manufacturing
254600	Cosmetic and Toiletry Preparation Manufacturing
254700	Ink Manufacturing
254900	Other Chemical Product Manufacturing nec
285100	Household Appliance Manufacturing
285200	Electric Cable and Wire Manufacturing
285300	Battery Manufacturing
285400	Electric Light and Sign Manufacturing
285900	Other Electrical Equipment Manufacturing nec
421010	Demolition
421020	Site Preparation Services
532100	Automotive Fuel Retailing
532200	Automotive Electrical Services
532300	Smash Repairing
532400	Tyre Retailing
532900	Automotive Repair and Services nec
650100	Pipeline Transport
650900	Transport nec
861100	Hospitals (Except Psychiatric Hospitals)
861200	Psychiatric Hospitals
952110	Laundry and Dry Cleaning Operations
952120	Self-service Laundries and Dry Cleaning Agencies

SCHEDULE 6

<u>Class No.</u> <u>(in Premiums</u> <u>Order)</u>	<u>Business Classification Title</u>
014100	Poultry Farming (Meat)
014200	Poultry Farming (Eggs)
021100	Cotton Ginning
021200	Shearing Services
021300	Aerial Agricultural Services
021910	Services to Livestock Farming nec
021920	Services to Crop Farming nec
021930	Services to Fruit and Vegetable Growing nec

021940	Agricultural Land Clearing and Fencing Services
021950	Other Services to Agriculture nec
021960	Pet Boarding and Kennels nec
120000	Oil and Gas Extraction
211120	Meat Packing and Freezing
211130	Meat Processing
211140	Animal By-product Processing nec
211220	Poultry Meat Processing
211300	Bacon, Ham and Smallgood Manufacturing
212100	Milk and Cream Processing
212200	Ice Cream Manufacturing
212900	Dairy Product Manufacturing nec
213000	Fruit and Vegetable Processing
214000	Oil and Fat Manufacturing
215100	Flour Mill Product Manufacturing
215200	Cereal Food and Baking Mix Manufacturing
216100	Bread Manufacturing
216200	Cake and Pastry Manufacturing
216300	Biscuit Manufacturing
218100	Soft Drink, Cordial and Syrup Manufacturing
218200	Beer and Malt Manufacturing
218300	Wine Manufacturing
218400	Spirit Manufacturing
223100	Hosiery Manufacturing
223200	Cardigan and Pullover Manufacturing
223900	Knitting Mill Product Manufacturing nec
231100	Log Sawmilling
231200	Wood Chipping
231300	Timber Resawing and Dressing
232100	Plywood and Veneer Manufacturing
232200	Fabricated Wood Manufacturing
232300	Wooden Structural Component Manufacturing
232910	Wooden Blind Manufacturing
232920	Other Wood Product Manufacturing nec
241100	Paper Stationery Manufacturing
241210	Printing
241310	Printing Trade Services
252000	Petroleum and Coal Product Manufacturing nec
253100	Fertiliser Manufacturing
253200	Industrial Gas Manufacturing
253300	Synthetic Resin Manufacturing
253400	Organic Industrial Chemical Manufacturing nec
253500	Inorganic Industrial Chemical Manufacturing nec
261000	Glass and Glass Product Manufacturing
272100	Alumina Production
272200	Aluminium Smelting
272300	Copper, Silver, Lead and Zinc Smelting, Refining
272900	Basic Non-Ferrous Metal Manufacturing nec
294900	Manufacturing nec
412100	Road and Bridge Construction
424120	Plasterboard and Decorative Plaster Fixing
424400	Painting and Decorating Services

424510	Aluminium Door and Window Installation
424520	Glazing Services
452100	Petroleum Product Wholesaling
452200	Metal and Mineral Wholesaling
452300	Chemical Wholesaling
526100	Household Equipment Repair Services (Electrical)
526900	Household Equipment Repair Services nec
663000	Services to Air Transport
782100	Architectural Services
782200	Surveying Services
782910	Laboratory Services nec
782920	Technical Services nec
786500	Pest Control Services
820000	Defence
924110	Theatre and Orchestra Productions
924120	Other Theatre and Musical Performance
924200	Creative Arts

SCHEDULE 7

<u>Class No.</u> <u>(in Premiums</u>	<u>Business Classification Title</u>
<u>Order)</u>	
011100	Plant Nurseries
011200	Cut Flower and Flower Seed Growing
011300	Vegetable Growing
011400	Grape Growing
011500	Apple and Pear Growing
011600	Stone Fruit Growing
011700	Kiwi Fruit Growing
011900	Fruit Growing nec
012100	Grain Growing
012200	Combined Grain Growing, Sheep Farming and Beef Cattle Farming
012300	Sheep-Beef Cattle Farming
012400	Sheep Farming
012510	Beef Cattle Farming
012520	Beef Cattle Feedlots
110200	Coal Mining - Surface
224900	Other Clothing Manufacturing nec
226100	Leather Tanning and Fur Dressing
226200	Leather and Leather Substitute Product Manufacturing
256100	Plastic Blow Moulded Product Manufacturing
256200	Plastic Extruded Product Manufacturing
256300	Plastic Bag and Film Manufacturing
256400	Plastic Product, Rigid Fibre Reinforced, Manufacturing
256500	Plastic Foam Product Manufacturing
256600	Plastic Injection Moulded Product Manufacturing
292100	Wooden Furniture and Upholstered Seat Manufacturing
292200	Sheet Metal Furniture Manufacturing
292300	Mattress Manufacturing (Except Rubber)
292900	Furniture Manufacturing nec
425100	Landscaping Services

451100	Wool Wholesaling
451200	Cereal Grain Wholesaling
453100	Timber Wholesaling
453900	Building Supplies Wholesaling nec
471100	Meat Wholesaling
471200	Poultry and Smallgood Wholesaling
471300	Dairy Produce Wholesaling
471400	Fish Wholesaling
471500	Fruit and Vegetable Wholesaling
471600	Confectionery and Soft Drink Wholesaling
471800	Tobacco Product Wholesaling
471900	Grocery Wholesaling nec
479100	Photographic Equipment Wholesaling
479200	Jewellery and Watch Wholesaling
479300	Toy and Sporting Good Wholesaling
479400	Book and Magazine Wholesaling
479500	Paper Product Wholesaling
479600	Pharmaceutical and Toiletry Wholesaling
479910	Wholesaling nec
479920	Wholesale Trade Agent - No Goods Handling
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
523100	Furniture Retailing
523200	Floor Covering Retailing
523300	Domestic Hardware and Houseware Retailing
523400	Domestic Appliance Retailing
523500	Recorded Music Retailing
525100	Pharmaceutical, Cosmetic and Toiletry Retailing
525200	Antique and Used Good Retailing
525300	Garden Equipment Retailing
525400	Flower Retailing
525500	Watch and Jewellery Retailing
525900	Retailing nec
571000	Accommodation
572000	Pubs, Taverns and Bars
612100	Long Distance Bus Transport
612200	Short Distance Bus Transport (Including Tramway)
612340	Other Road Passenger Transport nec
620000	Rail Transport
640100	Scheduled International Air Transport
640200	Scheduled Domestic Air Transport
640300	Non-Scheduled Air and Space Transport
662910	Water Transport Agency Services
771120	Residential Property Operators
771220	Commercial Property Operators and Developers
784100	Legal Services
784200	Accounting Services

786100	Employment Placement Services
786300	Secretarial Services
786410	Security and Investigative Services
786420	Building Caretaking Services
786600	Cleaning Services
786700	Contract Packing Services nec
786900	Business Services nec
811300	Local Government Administration
843100	Higher Education
843200	Technical and Further Education
861300	Nursing Homes
862100	General Practice Medical Services
862200	Specialist Medical Services
862300	Dental Services
872100	Accommodation for the Aged
872200	Residential Care Services nec
872910	Home Care Services
872920	Non-Residential Care Services nec
912100	Radio Services
912200	Television Services
925100	Sound Recording Studios
925200	Performing Arts Venues
925910	Agency Services to the Arts
925920	Services to the Arts 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
963100	Police Services
963200	Corrective Centres
963300	Fire Brigade and Civil Emergency Services
963400	Waste Disposal Services

SCHEDULE 8

<u>Class No.</u> <u>(in Premiums</u> <u>Order)</u>	<u>Business Classification Title</u>
013000	Dairy Cattle Farming
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

030100	Forestry
030210	Softwood Plantation Timber Logging
030220	Hardwood Timber Logging
030300	Services to Forestry
042000	Aquaculture
219000	Tobacco Product Manufacturing
222120	Furniture Upholstery and Covers Mfg
222130	Non-canvas Textile Blind and Awning Manufacturing
222300	Rope, Cordage and Twine Manufacturing
222900	Other Textile Product Manufacturing nec
241220	Newspaper Printing
241320	Services to Printing and Publishing nec
242100	Newspaper Publishing
242200	Other Periodical Publishing
242300	Book and Other Publishing
243000	Recorded Media Manufacturing and Publishing
275100	Metal Container 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
294100	Jewellery and Silverware Manufacturing
294200	Toy and Sporting Good Manufacturing
451900	Farm Produce and Supplies Wholesaling nec
461100	Farm and Construction Machinery Wholesaling
461200	Professional Equipment Wholesaling
461300	Computer Wholesaling
461400	Business Machine Wholesaling nec
461500	Electrical and Electronic Equipment Wholesaling nec
461900	Machinery and Equipment Wholesaling nec
462100	Car Wholesaling
462200	Commercial Vehicle Wholesaling
462300	Motor Vehicle New Part Dealing
462400	Motor Vehicle Dismantling and Used Part Dealing
471700	Liquor Wholesaling
472100	Textile Product Wholesaling
472200	Clothing Wholesaling
472300	Footwear Wholesaling
473100	Household Appliance Wholesaling
473200	Furniture Wholesaling
473300	Floor Covering Wholesaling
473900	Household Good Wholesaling nec
511000	Supermarket and Grocery Stores
521000	Department Stores
522100	Clothing Retailing
522200	Footwear Retailing
522300	Fabric and Other Soft Good 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
531100	Car Retailing
531200	Motor Cycle Dealing
531300	Trailer and Caravan Dealing
573000	Cafes and Restaurants
574000	Clubs (Hospitality)
661100	Parking Services
661900	Services to Road Transport nec
664100	Travel Agency Services
664210	Freight Forwarding (Road) - Goods Handling
664220	Freight Forwarding (Road) - No Goods Handling
664310	Freight Forwarding (Other than Road) - Goods Handling
664320	Freight Forwarding (Other than Road) - No Goods Handling
664410	Customs Agencies - Goods Handling
664420	Customs Agencies - No Goods Handling
664900	Services to Transport nec
670100	Grain Storage
670900	Storage nec
711110	Postal Delivery Services
711120	Postal Agency Services
711200	Courier Services
712000	Telecommunication Services
731000	Central Bank
732100	Banks
732200	Building Societies
732300	Credit Unions
732400	Money Market Dealers
732900	Deposit Taking Financiers nec
733000	Other Financiers
734000	Financial Asset Investors
741100	Life Insurance
741200	Superannuation Funds
742100	Health Insurance
742200	General Insurance
751100	Financial Asset Broking Services
751900	Services to Finance and Investment nec
752000	Services to Insurance
771110	Residential Strata Schemes
771210	Commercial Property Strata Schemes
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
782300	Consulting Engineering Services
783100	Data Processing Services

783200	Information Storage and Retrieval Services
783300	Computer Maintenance Services
783400	Computer Consultancy Services
785100	Advertising Services
785210	Sign Writing
785220	Commercial Art and Display Services
785300	Market Research Services
785400	Business Administrative Services
785500	Business Management Services
811100	Central Government Administration
811200	State 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
844010	Driving Schools
844020	Other Education and Training nec
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
911100	Film and Video Production
911200	Film and Video Distribution
911300	Motion Picture Exhibition
921000	Libraries
922000	Museums
923100	Zoological and Botanic Gardens
923900	Recreational Parks and Gardens
931110	Horse and Dog Racing Operations
931200	Sports Grounds and Facilities nec
931910	Sports and Services to Sport nec
932100	Lotteries
932200	Casinos
932900	Gambling Services nec
933000	Other Recreation Services
951100	Video Hire Outlets
951900	Personal and Household Goods Hiring nec
961000	Religious Organisations
962100	Business and Professional Associations
962200	Labour Associations
962900	Interest Groups nec

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